October 5, 2015

The Honorable Joseph Gibson
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2016 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 2016 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.

GENERAL FUND

The General Fund has operated with an annual surplus for the past ten years (net of short-term advances for capital improvement projects). Since 2005 more than $2,619,000 has been added to the General Fund balance, for an average annual fund balance increase of $262,000 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 62.15% to 82.80% since 2005. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

The 2016 General Fund budget proposed in this document has a structural budgetary deficit of $42,972. However, this includes $300,000 of economic development incentive funds which will not be expended unless there is an economic development project which will be of greater future benefit to the City than the incentive provided. Also, given that revenue estimates are generally conservative and that, on average, approximately 97.5% of budgeted expenditures are actually spent; even if the economic development funds are expended, this deficit is projected to be converted to a cash surplus of approximately $125,000 by year-end.

The chart below shows that each adopted budget from 2005-2014 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 (net of short-term advances for capital improvement projects).

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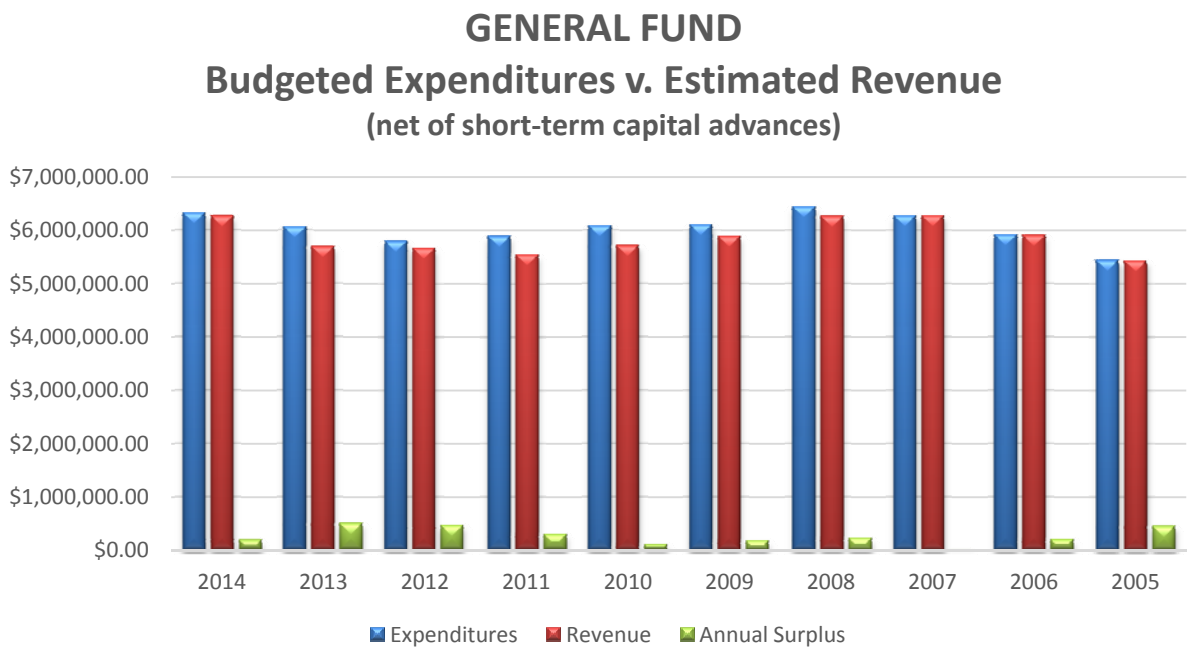
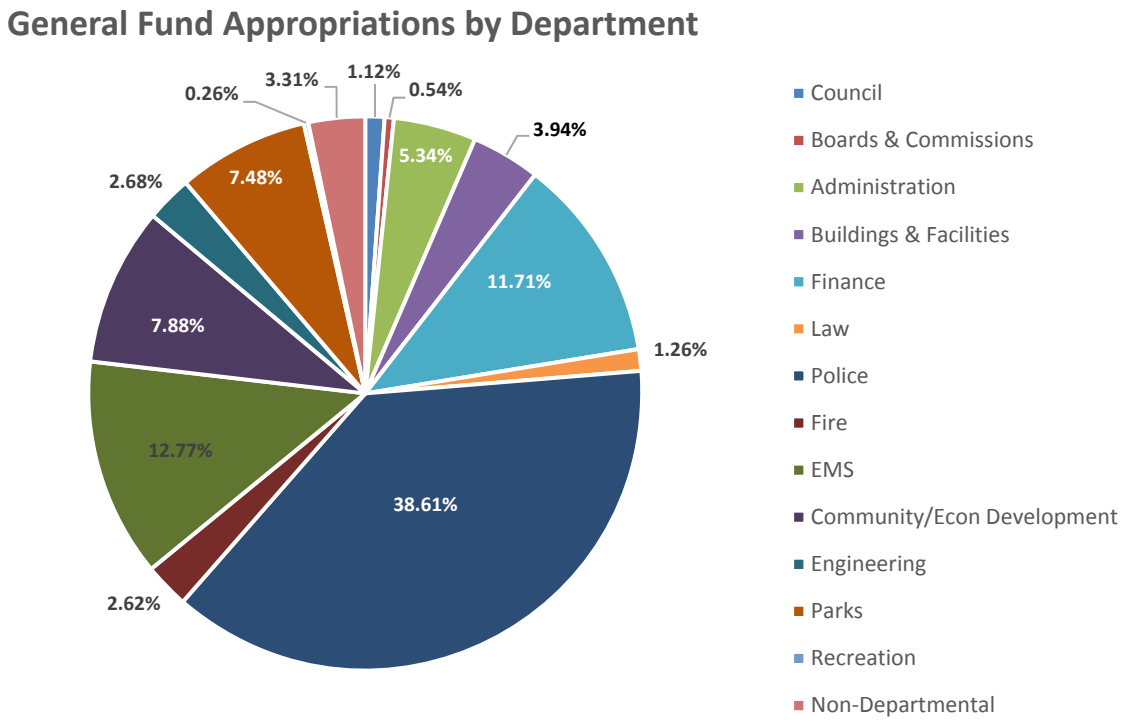


The chart below details the percentage of General Fund appropriations by departments. Public Safety (Police, Fire, and EMS) comprise 54.01% of all General Fund appropriations.



Budget Assumptions

- 2016 income tax revenue is projected to increase 3%, which is an increase of $92,839 above the 2015 revenue estimate. Income tax receipts comprise 47% of total General Fund receipts.
- Workers' Compensation premiums anticipated to increase 3% in 2015.
- Health insurance premiums increased an average of 4.5% in 2015. We have budgeted for a 10% increase for the renewal set for September 1, 2016.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase 38% for 2016, for a General Fund increase of $30,587.
- Public Safety (Police, Fire & EMS) accounts for 53.14% 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 2.3% ($152,198) from $6,587,719 in 2015 to $6,739,917 in 2016.
    - This includes $300,000 for potential economic development incentives
- General Fund revenue is projected to increase 4.6% ($288,864) from 2015 budgeted revenue estimates, and will increase by 2.3% ($146,547) over projected 2015 revenue.
- Projected General Fund budget deficit of $42,972 for 2016.
    - 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 converted to a surplus of approximately $125,000.
- The 2016 budget assumes a 2.75% cost of living wage adjustment for both FOP and AFSCME labor unions. This is in line with the FOP contract negotiated in 2015. The AFSCME contract is being negotiated as this budget is being deliberated.
- A 2.75% cost of living wage adjustment is also budgeted in 2016 for non-represented, Chapter 37 employee.
- Wages & benefits account for 74% of all General Fund expenditures.
- A $65,000 transfer to the Pool Fund is projected for 2016.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2016.
- Budget anticipates 2016 season to run 85 days beginning Memorial Day weekend and ending approximately August 21st. The length of season and closing date will be determined after the School Board establishes the August, 2016 return to school date.
- Contractual operation & maintenance costs = $322,500.

Budget Highlights

- A transfer from the General Fund to the Swimming Pool Fund in the amount of $65,000 is budgeted for the 2016 season.

STREET FUNDS

- Staffing levels remain the same for 2016
- Traffic signal maintenance costs ($18,000) moved from the Electric Fund to the Street Fund for 2016.
- Transfer of $10,800 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 2016 budget are in compliance with the 2016-2020 Five-Year CIP as reviewed and amended by City Council.

PARKS CAPITAL IMPROVEMENT FUND

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

Assumptions

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

ELECTRIC FUND

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

Assumptions

- No rate increase during the five-year period
    - Rate increase not necessary to meet 25% minimum fund balance target at end of five-year period
        - 1% rate increase raises $150,000-$160,000 annually
- 5% annual increase in electric sales due to higher consumption and purchased power costs which are passed through to the customer
- 5% annual growth in purchase of power costs

Budget Highlights

- Total Electric Fund expenditures are projected to decrease by 25% in 2016 primarily due to the capital improvement projects (Substation Improvements and 2nd connection to DP&L) included in the 2016 operating budget.
- A 5.4% increase in projected revenue is anticipated when compared to 2015 budgeted revenues.
- Operating expenses (net of capital and debt) are proposed to increase 5.4%
- The Electric Department capital projects included in the 2016 budget are in compliance with the 2016-2020 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.
    - 2016 = 7%
- Water consumption projected to increase 3% annually
- 3% annual increase of NAWA treatment charge to Tipp City
- 3.5% average annual increase in operating expenses (net of capital and debt)

Budget Highlights

- Water Fund balance is projected to decrease by approximately $166,000 in 2016 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 throughout the 2016-2020 period, but will be monitored closely to maintain a positive cash fund balance through this period.
- The Water Fund capital projects included in the 2016 budget are in compliance with the 2016-2020 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

- 3% annual increase in revenue due to higher consumption
- Approx. 6% 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. In 2016 it is believed the Dayton International Airport will divert a portion of their sanitary flows from Vandalia back to the City of Dayton. This will reduce Vandalia's percentage of total flows to the TCA plant and increase Tipp City's percentage. This change is believed to have an approximately 1% increase to Tipp City's total monthly treatment bill.
- 6.26% increase in operating expenses (net of capital and debt)

Budget Highlights

- Sewer Fund balance is projected to decrease by approximately $384,000 in 2016 due to the City's matching share of a $500,000 OPWC grant for sanitary sewer sliplining and catch basin repair/replacement and construction of planned capital projects.
- The Sewer Fund capital projects included in the 2016 budget are in compliance with the 2016-2020 Five-Year CIP as reviewed and amended by City Council.

Sincerely,

Timothy J. Eggleston, ICMA-CM
City Manager

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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 2011-2016 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 2.75% 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 2016. It was 14.00% in 2015, 2014, 2013, and 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2016 which is the same rate paid in 2015, 2014, 2013, and 2012.

3. The Worker's Compensation rate was 1.956% in 2015 (based on 2014 wages paid). It was 1.77% in 2014, 2.29% in 2013, and 2.41% in 2012. We've anticipated a 3% increase for 2016's payment (based on 2015 wages) due to a 2015 2% wage increase and merit increases.

4. All projects listed in the Capital Improvement Plan for 2016 have been included in this budget.

5. Income Tax Revenues are anticipated to grow by 3% when compared to revised 2015 receipts. The City has continued to realize income tax growth as the local economy improves from the 2008-2009 recession. The budgeted growth reflects the positive economic trends experienced since 2011 but is believed to be conservative to afford protection in the event of unforeseen weakness in the local economy.

6. Revenues 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 negotiated with Waste Management that went into effect October 1, 2015.

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
2016 OPERATING BUDGET

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CITY OF TIPP CITY
2016 OPERATING BUDGET

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CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2016 OPERATING BUDGET

FUNDS	BUDGETED BALANCE 1/1/2016	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2016
GENERAL	5,142,733	6,762,945	6,805,917	5,099,761
SPECIAL REVENUE FUNDS				
SWIMMING POOL	28,143	365,000	386,330	6,813
STREET REPAIR	199,788	428,858	467,684	160,962
STATE HIGHWAY	117,206	34,329	31,500	120,035
MUNICIPAL ROAD	234,814	220,482	253,753	201,543
LAW ENFORCEMENT	5,184	2,500	3,000	4,684
ENFORCEMENT & EDUCATION	5,527	500	-	6,027
DRUG LAW ENFORCEMENT	6,991	100	-	7,091
FIELDSTONE TIF PROJECT FUND	-	70,505	70,505	-
POLICE DONATION TRUST	144	-	-	144
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	12,895	3,328,863	3,318,063	23,695
SPECIAL ASSESSMENT BOND RETIREMENT	15,854	73,653	70,397	19,110
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	567,886	2,967,729	3,121,245	414,370
PARKS CAPITAL IMPROVEMENT	56,656	12,000	12,000	56,656
25A CONSTRUCTION	-	-	-	-
OPWC GRANT	-	-	-	-

CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2016 OPERATING BUDGET

FUNDS	BUDGETED BALANCE 1/1/2016	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2016
ENTERPRISE FUNDS				
ELECTRIC	1,967,191	17,475,625	16,976,829	2,465,987
ELECTRIC IMPROVEMENT RESERVE	-	-	-	-
WATER	1,229,512	5,533,447	5,700,032	1,062,927
WATER IMPROVEMENT RESERVE	622,435	-	-	622,435
WATER TOWER CONSTRUCTION	639,371	-	-	639,371
DOWNTOWN UTILITIES	3,598	-	3,598	-
N. WESTEDGE UTILITIES	6,789	-	6,789	-
SEWER	671,515	3,878,734	4,262,945	287,304
UTILITY SERVICE DEPOSIT	191,804	20,000	20,000	191,804
REFUSE COLLECTION	110,857	883,978	907,446	87,389
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	13,882	120,000	118,000	15,882
CONTRACTOR MAINTENANCE DEPOSIT	65,914	50,000	50,000	65,914
MEDICAL REIMBURSEMENT	6,321	-	-	6,321
SUBTOTAL	11,923,011	42,229,248	42,586,033	11,566,226
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,344,624	1,344,624	-
NET GRAND TOTAL	11,923,011	40,884,624	41,241,409	11,566,226

City of Tipp City
2016
Operating Budget

2016 Budget - Revenues Classified by Source

Electric Revenues	16,024,605	37.95%
Sale of Notes and Bonds	7,930,376	18.78%
City Income Taxes	6,076,177	14.39%
Water Revenues	2,604,007	6.17%
Sewer Revenues	1,759,597	4.17%
Transfers In	935,363	2.21%
Refuse Collection	876,978	2.08%
Administrative Reimbursements	812,688	1.92%
Electric Excise Tax	614,550	1.46%
Ambulance Runs	575,000	1.36%
NAWA Charges	419,910	0.99%
Gasoline Tax	383,500	0.91%
Federal/State Grants	332,750	0.79%
Property Taxes	316,848	0.75%
Local Government Funds	287,500	0.68%
Pool Revenues	285,000	0.67%
Utility Billing Reimbursements	266,936	0.63%
Permissive License Fees	219,982	0.52%
Advances Repaid	200,000	0.47%
Deposits	190,000	0.45%
Assessments	162,714	0.39%
Other Miscellaneous Revenues	160,250	0.38%

City of Tipp City
2016
Operating Budget

2016 Budget - Revenues Classified by Source

Franchise Fees	157,500	0.37%
Motor Vehicle License Fees	77,687	0.18%
Hotel-Motel Tax	75,000	0.18%
PILOT Payments	70,505	0.17%
Other Charges for Services	68,310	0.16%
Fire Run Contracts	60,963	0.14%
Reimbursements and Refunds	55,500	0.13%
Interest Income	50,000	0.12%
Electric Extension Fees	50,000	0.12%
Other State Levied-Shared Fees	46,427	0.11%
Rental Income	23,500	0.06%
Licenses, Permits, Inspections	20,025	0.05%
Fines, Forfeitures, and Costs	17,100	0.04%
Sale of Assets	16,000	0.04%
Donations	6,000	0.01%
Total	42,229,248	100.00%

City of Tipp City
2016 Operating Budget

2016 Budget - Expenditures by Function

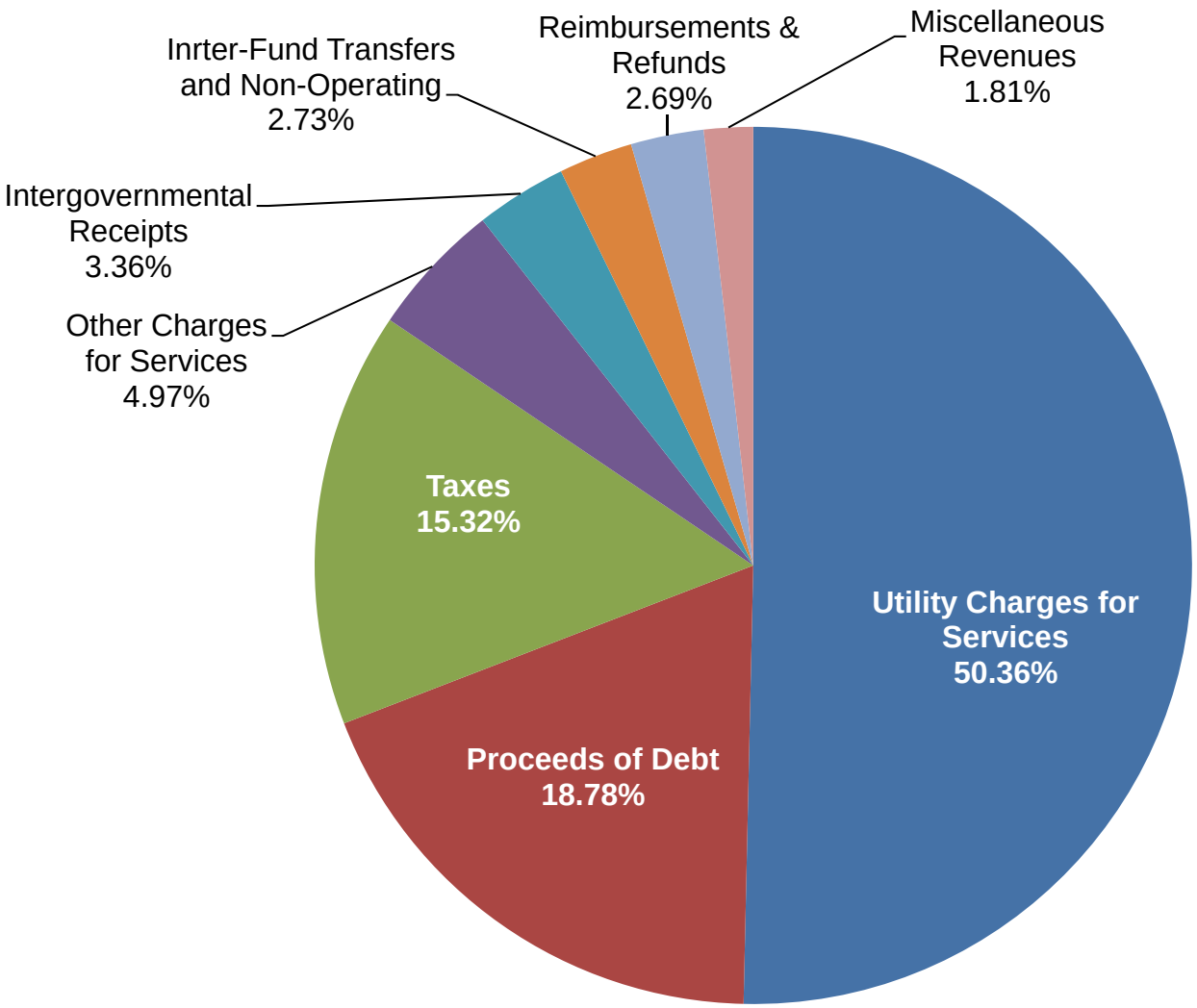
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	$ 46,428	$ 28,510	$ -	$ 1,000	$ -	$ -	$ 75,938
Boards & Commissions	-	36,450	-	300	-	-	36,750
Administration	307,043	15,052	-	6,500	-	-	328,595
Buildings & Facilities	137,100	136,630	-	500	-	-	274,230
Finance: Administration	229,375	23,662	-	1,800	-	-	254,837
Finance: Utility Billing	203,287	63,149	-	500	-	-	266,936
Finance: Income Tax	161,340	28,350	-	300	-	100,000	289,990
Law	60,949	24,718	-	-	-	-	85,667
Police	2,319,755	249,508	-	-	-	-	2,569,263
Fire	86,360	81,873	-	10,177	-	-	178,410
EMS	710,628	154,935	-	3,700	-	-	869,263
Community-Economic Dev.	260,155	368,247	-	500	-	-	628,902
Engineering	155,504	26,450	-	750	-	-	182,704
Parks	328,791	191,994	-	625	-	-	521,410
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	159,322	-		65,000	1,000	225,322
Total General Fund	5,006,715	1,606,550	-	26,652	65,000	101,000	6,805,917
Pool Fund	-	385,330	-	1,000	-	-	386,330
Street Fund	340,204	126,480	-	1,000	-	-	467,684
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	97,703	143,250	10,800	2,000	-	-	253,753
Law Enforcement Fund	-	-	-	3,000	-	-	3,000
Fieldstone TIF Fund	-	70,505	-	-	-	-	70,505
Bond Retirement	-	-	3,318,063	-	-	-	3,318,063
Special Assess Bond Retirement	-	3,507	66,890	-	-	-	70,397
Capital Improvement Reserve	-	28,350	859,563	1,943,332	200,000	90,000	3,121,245
Parks Capital Improvement	-	-	-	12,000	-	-	12,000

City of Tipp City
2016 Operating Budget

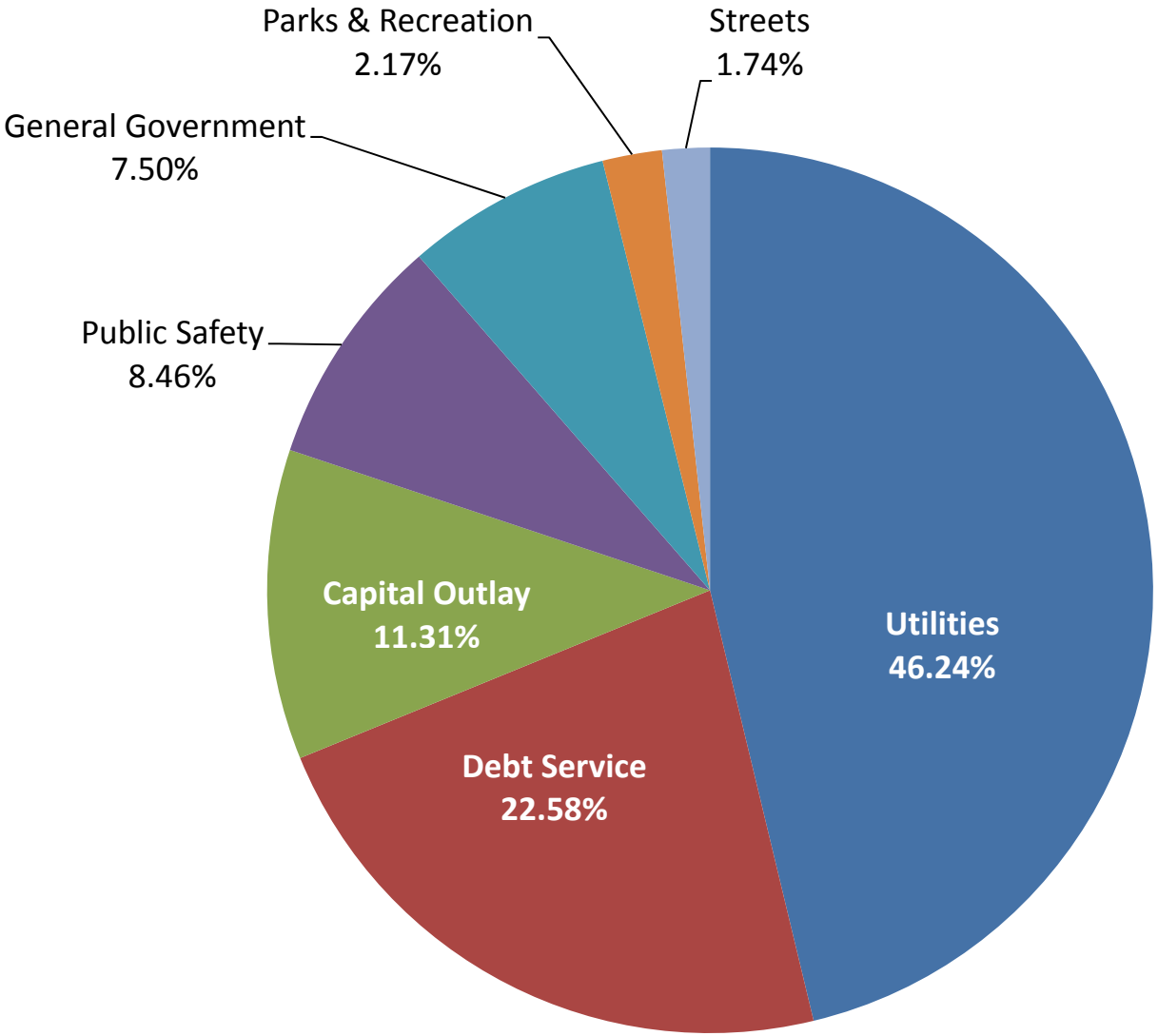
2016 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,225,509	12,745,542	1,378,270	877,250	747,758	2,500	16,976,829
Water Fund	727,753	1,750,603	2,203,532	846,250	169,394	2,500	5,700,032
Downtown Utilities Improvement	-	-	3,598	-	-	-	3,598
N. Westedge Utilities Improvement	-	-	6,789	-	-	-	6,789
Sewer Fund	350,547	907,976	1,767,394	1,101,250	135,778		4,262,945
Utility Service Deposits	-	-	-	-	-	20,000	20,000
Refuse Collection	-	877,752	-	3,000	26,694	-	907,446
Self-Insurance Fund	-	118,000	-	-	-	-	118,000
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	$ 7,748,431	$ 18,795,345	$ 9,614,899	$ 4,816,734	$ 1,344,624	$ 266,000	$ 42,586,033
	18.19%	44.13%	22.58%	11.31%	3.16%	0.62%	100.00%

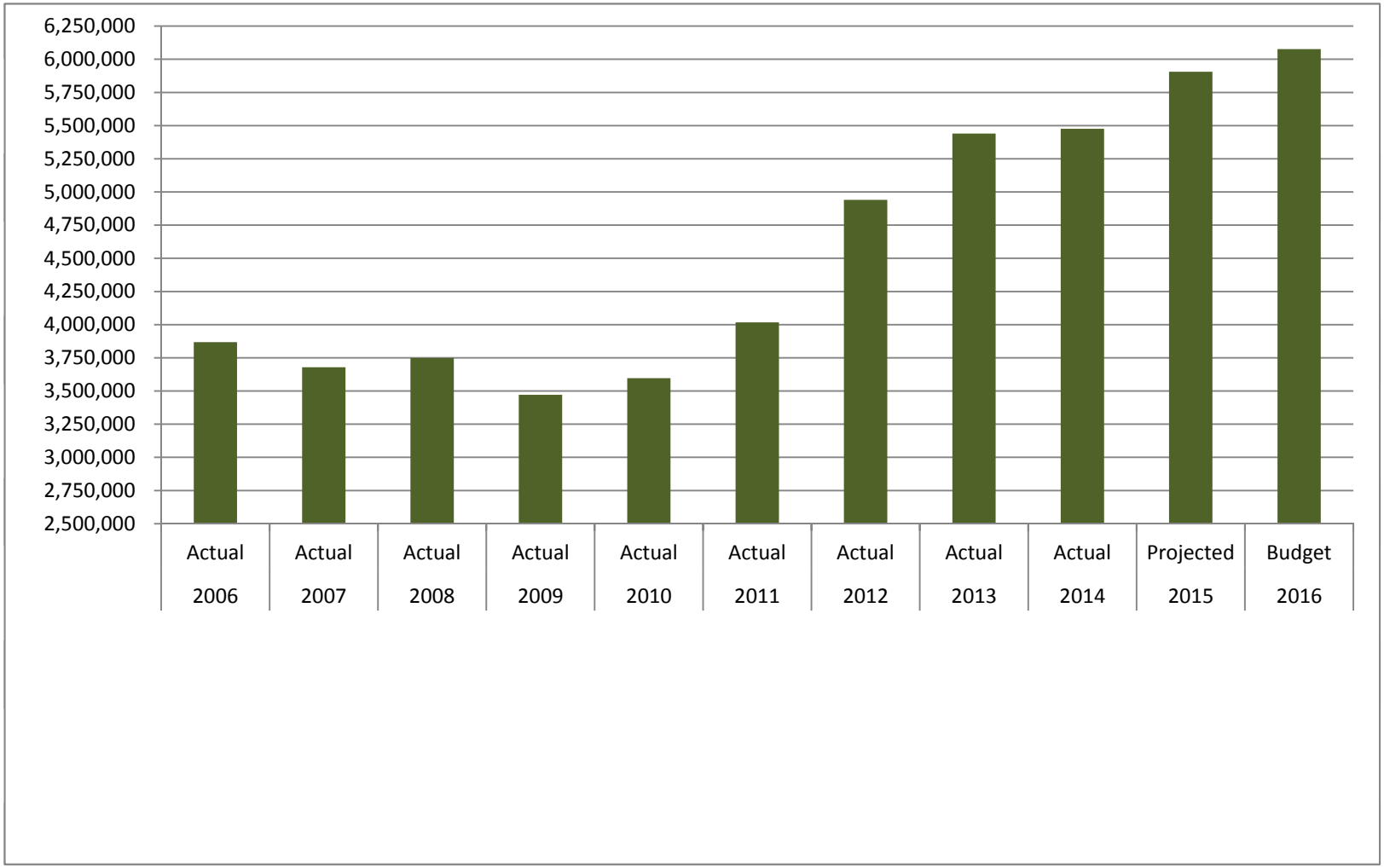
Sources of Funds
2016 Operating Budget



Uses of Funds
2016 Operating Budget



Income Tax Receipts
2006-2016



Note: **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 1/1/2016	RATE	MATURITY DATE	PRINCIPAL 2016	INTEREST 2016	FUND
Rosewood Sewer Improvements	5/1/2004	25,000	2.00-3.85%	12/1/2016	25,000	963	Sewer
Donn Davis Construction- City Share	5/1/2004	20,000	2.00-4.15%	12/1/2017	10,000	800	Mun. Road
Capital Facility Bonds-2001	4/1/2001	400,000	4.00-4.80%	12/1/2019	100,000	18,900	CIRF
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	505,000	2.00-4.50%	12/1/2024	$45,000	$21,890	Spec. Assess.
Total - Bonds		**$950,000**			**$180,000**	**$42,553**	
BOND ANTICIPATION NOTES							
25A Reconstruction Notes	2/17/2015	$375,000	1.00%	2/16/2016	$375,000	$3,750	CIRF
Kinna Drive Construction Notes	2/17/2015	$145,000	1.00%	2/16/2016	$145,000	$1,450	CIRF
Aerial Ladder Notes	2/17/2015	$410,000	1.00%	2/16/2016	$410,000	$4,100	CIRF
Sewer System Improvement Notes (Abbott)	2/17/2015	$205,000	1.00%	2/16/2016	$205,000	$2,050	CIRF
Electric Generator Notes	2/17/2015	$700,000	1.00%	2/16/2016	$700,000	$7,000	Electric
Water Tower Construction Notes - Tower 3	2/17/2015	$1,050,000	1.00%	2/16/2016	$1,050,000	$10,500	Water
Water Tower Construction Notes - Tower 2	2/17/2015	$370,000	1.00%	2/16/2016	$370,000	$3,700	Water
Utility AMR Project Notes	2/17/2015	$862,000	1.00%	2/16/2016	$862,000	$8,620	Electric/Water
Downtown Streetscape Improvement Notes	2/17/2015	$400,000	1.00%	2/16/2016	$400,000	$4,000	CIRF
W. Walnut St. Utility Replacement	2/17/2015	$232,000	1.00%	2/16/2016	$232,000	$2,320	Water/Sewer
Main St. Sanitary Sewer Lift Station Improve.	2/17/2015	$975,000	1.00%	2/16/2016	$975,000	$9,750	Sewer
Ohio Water and Sewer Rotary Commission	2/17/2015	$345,000	1.00%	2/16/2016	$345,000	$3,450	Sewer
Downtown Utility Replacement Notes	11/26/2015	$224,000	1.00%	11/25/2016	$224,000	$2,240	Water/Sewer
Fire Station Improvement Notes	11/26/2015	$1,220,000	1.00%	11/25/2016	$1,220,000	$12,200	CIRF
South Third Street Reconstruction Notes	11/26/2015	$341,000	1.00%	11/25/2016	$341,000	$3,410	CIRF
Total - Notes		**$7,854,000**			**$7,854,000**	**$78,540**	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	$480,000	0.00%	11/1/2031	$30,000	$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	$361,000	0.00%	12/1/2032	$21,500	$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	$1,260,000	0.00%	12/1/2033	$70,000	$0	CIRF/Water/Sewer
Total - 0% State Loans		**$2,101,000**			**$121,500**	**$0**	
Total All Debt		**$10,905,000**			**$8,155,500**	**$121,093**	

CITY OF TIPP CITY
2016 OPERATING BUDGET

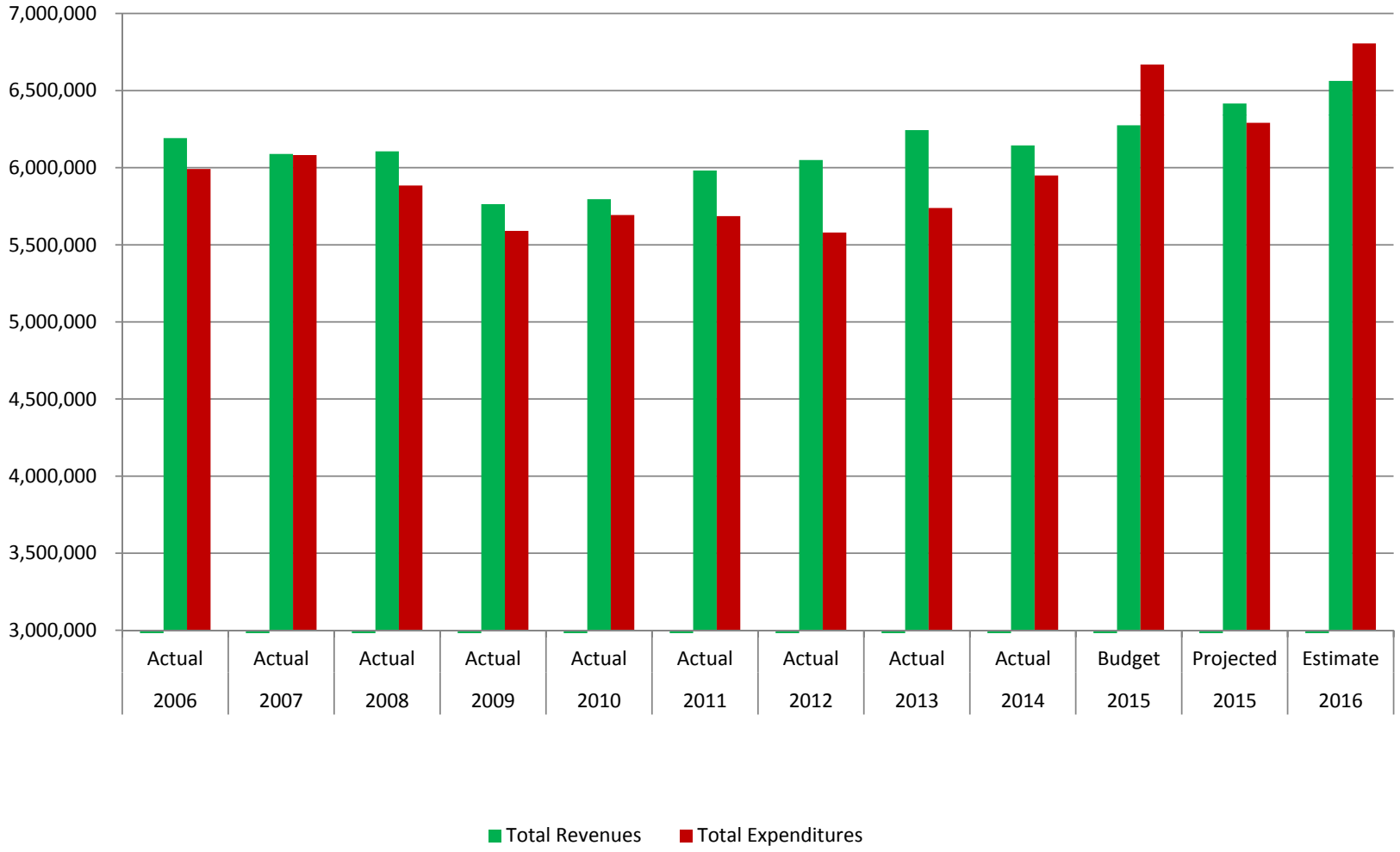
STAFFING PLAN

	Full-Time Equivalents						
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
General Fund							
Council	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	0.33	-	-
Administration	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Buildings & Facilities	1.68	1.68	1.59	1.59	1.59	1.59	1.59
Finance: Administration	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Finance: Utility Billing	3.00	2.80	2.80	2.75	2.75	3.00	3.00
Finance: Income Tax	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
Police	22.07	21.07	21.07	22.07	22.07	22.00	22.00
Fire	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
Community-Economic Dev.	2.33	2.33	2.33	2.33	2.33	2.50	3.00
Engineering	1.83	1.83	1.83	1.83	1.83	1.50	1.50
Parks	5.27	4.77	5.00	5.00	5.50	5.50	5.50
Total General Fund	65.64	63.94	64.08	65.03	65.53	66.22	66.72

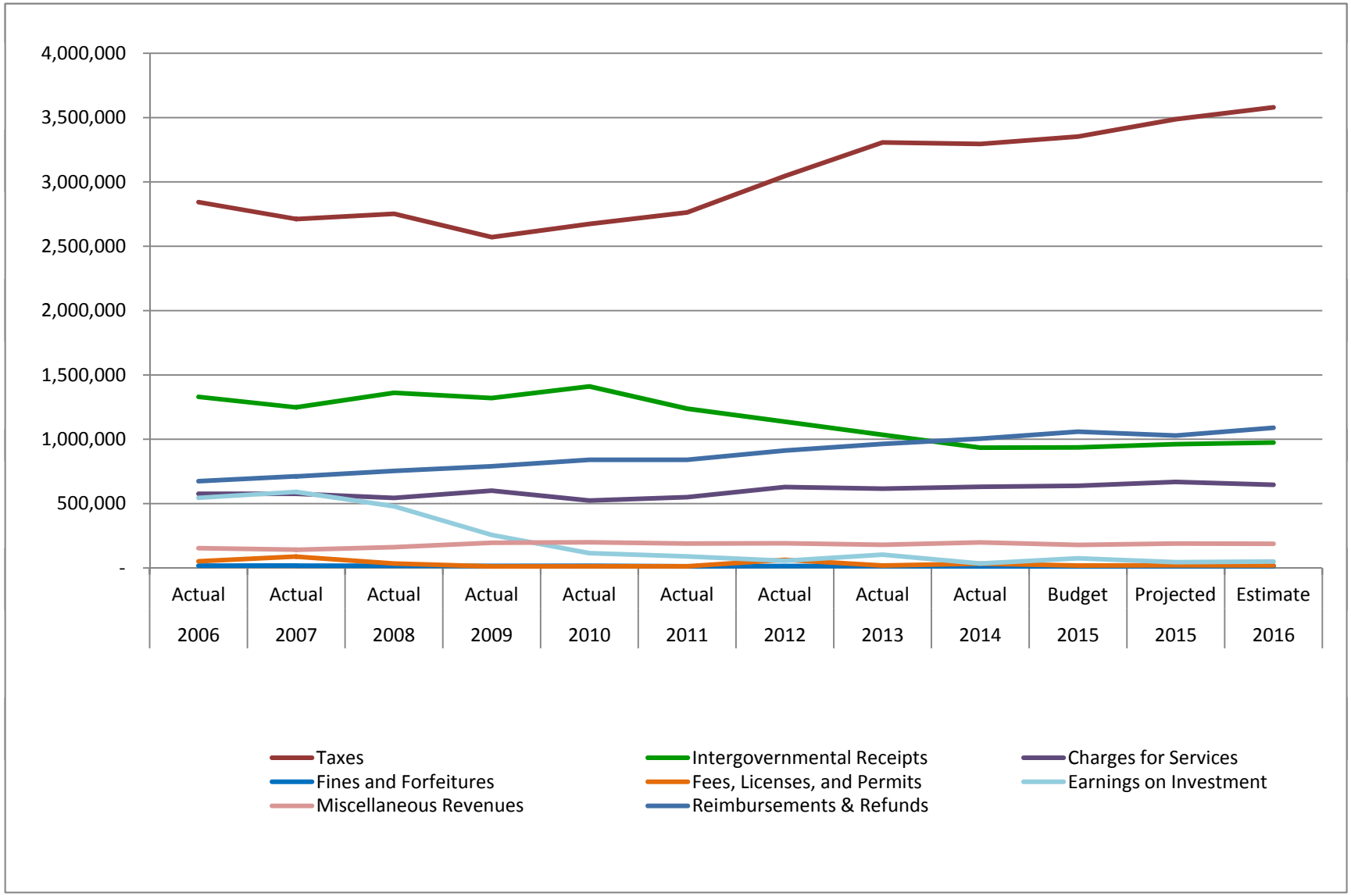
***** - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS

Special Revenue Funds							
Street Fund	4.75	4.48	4.71	4.71	4.96	4.96	4.96
Municipal Road Fund	1.00	1.00	1.00	1.00	1.25	1.25	1.25
Total Special Revenue Funds	5.75	5.48	5.71	5.71	6.21	6.21	6.21
Enterprise Funds							
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Electric Fund: Distribution	13.66	12.66	11.60	11.60	11.60	11.60	12.60
Water Fund: Administration	0.50	0.50	0.65	0.65	0.65	0.65	0.65
Water Fund: Distribution	4.59	4.59	4.69	3.60	4.10	4.10	3.63
Water Fund: Treatment	4.60	4.60	4.40	4.40	4.40	4.40	4.40
Sewer Fund: Administration	0.60	0.60	0.65	0.65	0.65	0.65	0.65
Sewer Fund: Distribution	2.29	2.29	2.29	3.80	4.30	4.30	3.83
Total Enterprise Funds	27.74	26.74	25.78	26.20	27.20	27.20	27.26
Total Full-Time Equivalents	99.13	96.16	95.57	96.94	98.94	99.63	100.19

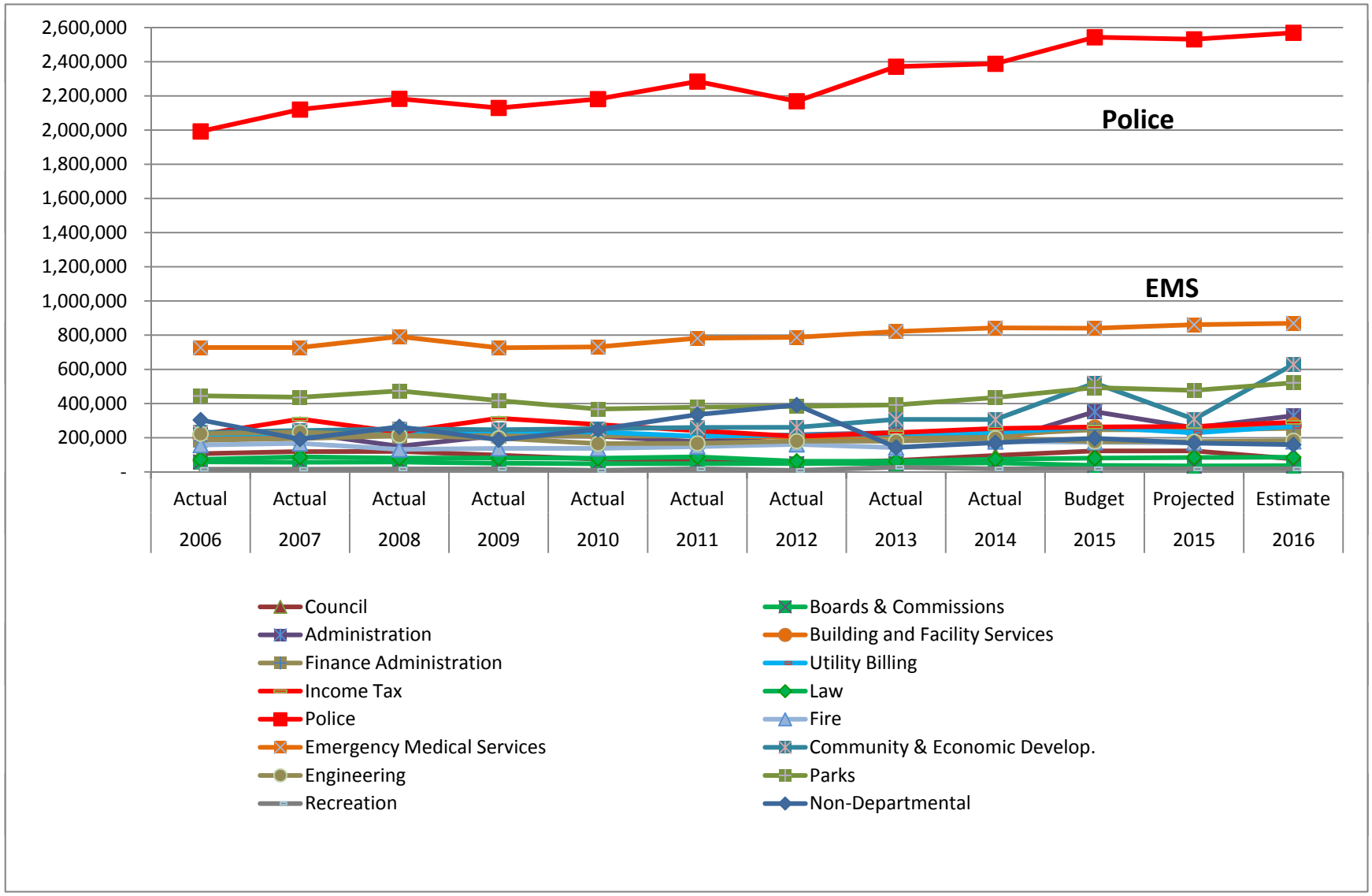
Revenue and Expenditure Trends
Totals for General Fund 2006 - 2016



General Fund Revenue Trends
2006 - 2016



General Fund Expenditures by Department
2006 - 2016



2016 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Estimate	2015-16 % Inc/Dec
Revenues							
Taxes	3,045,225	3,306,578	3,294,664	3,352,824	3,487,392	3,579,296	6.75%
Intergovernmental Receipts	1,137,217	1,035,064	935,197	936,900	962,028	974,977	4.06%
Charges for Services	629,392	616,470	631,032	638,671	668,342	646,773	1.27%
Fines and Forfeitures	14,840	15,012	12,211	13,200	14,100	14,000	6.06%
Fees, Licenses, and Permits	63,444	19,080	33,574	19,025	20,995	20,025	5.26%
Earnings on Investment	55,564	103,602	34,550	75,000	45,000	50,000	-33.33%
Miscellaneous Revenues	191,452	180,381	198,345	179,700	189,651	188,250	4.76%
Reimbursements & Refunds	912,899	964,246	1,004,890	1,058,761	1,028,890	1,089,624	2.92%
Total Operating Receipts	**6,050,033**	**6,240,433**	**6,144,463**	**6,274,081**	**6,416,398**	**6,562,945**	4.60%
Expenditures							
Council	47,932	66,386	96,370	122,763	122,704	75,938	-38.14%
Boards & Commissions	48,495	49,379	52,504	38,056	35,131	36,750	-3.43%
Administration	217,436	229,451	175,001	351,967	258,108	328,595	-6.64%
Building and Facility Services	202,258	208,978	206,800	259,630	259,414	274,230	5.62%
Finance Administration	215,543	210,247	218,551	246,335	245,847	254,837	3.45%
Utility Billing	214,884	223,801	230,331	262,299	228,476	266,936	1.77%
Income Tax	208,464	230,050	253,781	262,872	265,803	289,990	10.32%
Law	62,450	62,214	73,878	80,658	84,653	85,667	6.21%
Police	2,168,829	2,371,230	2,388,225	2,543,298	2,531,293	2,569,263	1.02%
Fire	161,003	141,630	177,689	173,928	170,257	178,410	2.58%
Emergency Medical Services	787,612	821,711	842,481	840,745	861,085	869,263	3.39%
Community & Economic Develop.	260,708	307,482	306,213	519,409	308,379	628,902	21.08%
Engineering	180,275	179,353	197,427	177,492	177,011	182,704	2.94%
Parks	383,340	391,862	434,683	492,736	476,554	521,410	5.82%
Recreation	8,850	26,550	17,700	18,700	17,700	17,700	-5.35%
Non-Departmental	391,404	143,202	170,382	196,831	168,405	159,322	-19.06%
Total Program Expenditures	**5,559,483**	**5,663,526**	**5,842,016**	**6,587,719**	**6,210,821**	**6,739,917**	2.31%
Total Receipts Over/(Under) Program Disbursements	**490,550**	**576,908**	**302,447**	**(313,638)**	**205,577**	**(176,972)**	

2016 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Estimate	2015-16 % Inc/Dec
Other Financing Sources/(Uses)							
Sale of Assets	-	2,866	-	1,000	-	-	-100.00%
Refunds	(125)	-	(400)	(1,000)	(500)	(1,000)	0.00%
Transfers In	-	-	-	-	-	-	#DIV/0!
Transfers (Out)	(20,000)	(75,000)	(107,500)	(80,000)	(80,000)	(65,000)	-18.75%
Advances In	175,000	600,000	150,000	100,000	100,000	200,000	100.00%
Advances (Out)	(775,000)	(150,000)	(100,000)	-	(200,000)	-	#DIV/0!
Total Other Financing Receipts/(Disbursements)	**(620,125)**	**377,866**	**(57,900)**	**20,000**	**(180,500)**	**134,000**	
Excess/(Deficiency) of Revenues Over Expenditures	**(129,575)**	**954,774**	**244,547**	**(293,638)**	**25,077**	**(42,972)**	
Fund Balance January 1st	**4,047,910**	**3,918,335**	**4,873,109**	**5,117,656**	**5,117,656**	**5,142,733**	
Fund Balance December 31st	**3,918,335**	**4,873,109**	**5,117,656**	**4,824,018**	**5,142,733**	**5,099,761**	
Reserve For Encumbrances	**149,723**	**207,669**	**111,394**	**125,000**	**125,000**	**125,000**	
Unencumbered Cash 12/31	**3,768,612**	**4,665,440**	**5,006,262**	**4,699,018**	**5,017,733**	**4,974,761**	

GENERAL FUND REVENUE ANALYSIS

Taxes	$3,579,296	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	$974,977	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax ($614,550) and Local Government monies ($287,500) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the reductions enacted by the State of Ohio in the SFY2012-2013 biennial budget. 2015-2016 projections also reflect the elimination of the Estate Tax which was included in the State budget bill.
Charges for Services	$646,773	These are monies received for direct services provided. The EMS billing revenues ($575,000) comprise 89% of the total anticipated receipts.
Fines and Forfeitures	$14,000	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

2016 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Estimate	2015-16 % Inc/Dec
	Taxes							
101.0000.41110	Property Tax	318,908	321,000	301,635	322,076	308,910	308,347	-4.26%
101.0000.41210	Tangible Personal Property	7,611	8,075	8,878	8,500	8,872	8,500	0.00%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	2,637,288	2,901,348	2,920,563	2,947,247	3,094,609	3,187,448	8.15%
101.0000.41600	Hotel-Motel Tax	81,417	76,154	63,587	75,000	75,000	75,000	0.00%
	Total Taxes	**3,045,225**	**3,306,578**	**3,294,664**	**3,352,824**	**3,487,392**	**3,579,296**	6.75%
	Intergovernmental							
101.0000.42100	Local Gov't Fund (County)	337,010	252,564	248,230	250,000	273,113	275,000	10.00%
101.0000.42200	Estate Tax	153,514	98,657	367	-	-	-	0.00%
101.0000.42300	Cigarette Tax	388	429	402	400	439	400	0.00%
101.0000.42400	Liquor & Beer	9,371	9,135	8,583	9,000	8,593	9,000	0.00%
101.0000.42500	Local Gov't Fund-State	25,377	20,682	20,431	21,000	15,383	12,500	-40.48%
101.0000.42600	Property Tax Rollback	38,583	39,076	36,730	30,000	35,500	37,027	23.42%
101.0000.42900	Electric Excise Tax	549,147	576,274	591,979	600,000	602,500	614,550	2.43%
101.0000.43200	Federal/State Grants	23,827	38,247	28,475	26,500	26,500	26,500	0.00%
	Total Intergovernmental	**1,137,217**	**1,035,064**	**935,197**	**936,900**	**962,028**	**974,977**	4.06%
	Charges for Services							
101.0000.44115	Xerox Copies	219	135	259	150	150	150	0.00%
101.0000.44120	Towing & Storage Fees	6,644	7,621	9,018	7,500	9,107	9,000	20.00%
101.0000.44125	Sale-Maps & Zoning Codes	11	7	1	10	125	10	0.00%
101.0000.44130	Witness Fees	103	147	139	125	147	150	20.00%
101.0000.44140	Fire Run Contracts	58,745	51,705	52,802	54,386	60,963	60,963	12.09%
101.0000.44150	Ambulance Runs - City	271,613	274,284	324,303	325,000	308,750	300,000	-7.69%
101.0000.44155	Ambulance Runs - Township	270,776	280,083	242,698	250,000	287,500	275,000	10.00%
101.0000.44160	PILOT Program	19,332	-	-	-	-	-	0.00%
101.0000.44170	Vet Memorial Charges	1,438	2,183	1,425	1,000	1,000	1,000	0.00%
101.0000.44190	Other Charges	511	305	387	500	600	500	0.00%
	Total Charges for Services	**629,392**	**616,470**	**631,032**	**638,671**	**668,342**	**646,773**	1.27%
	Fines and Forfeitures							
101.0000.45100	Court Cost & Fees	14,061	14,167	11,316	12,500	13,000	13,000	4.00%
101.0000.45200	Overtime Parking	779	845	895	700	1,100	1,000	42.86%
	Total Fines and Forfeitures	**14,840**	**15,012**	**12,211**	**13,200**	**14,100**	**14,000**	6.06%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	$20,025	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.
Earnings on Investment	$50,000	Estimates are based on 2010-2015 trends. The rate of return on the City's deposits and investments remained at historic lows in 2015 and we do not anticipate a return to more typical levels during 2016. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	$188,250	The largest sources of miscellaneous revenues are the cable franchise fee ($115,000) 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	$1,089,624	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds ($812,688 - 4% of anticipated revenues) and the chargeback of the Utility Billing Department to the utility funds ($266,936).

2016 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Estimate	2015-16 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	8,930	7,510	8,335	7,500	9,395	8,500	13.33%
101.0000.46220	Zoning & Pre. Plat	3,770	3,135	2,000	3,000	3,000	3,000	0.00%
101.0000.46230	Sign Permits	1,448	923	795	1,000	1,000	1,000	0.00%
101.0000.46240	Peddler's Permits	540	-	10	-	-	-	0.00%
101.0000.46280	Contractor Registration Fee	2,625	2,475	2,437	2,500	2,500	2,500	0.00%
101.0000.46290	Other Permits	25	50	25	25	100	25	0.00%
101.0000.46310	Inspection & Final Plat	46,106	4,987	19,972	5,000	5,000	5,000	0.00%
	Total Fees, Licenses and Permits	**63,444**	**19,080**	**33,574**	**19,025**	**20,995**	**20,025**	5.26%
	Earnings on Investment							
101.0000.47200	Interest	55,564	103,602	34,550	75,000	45,000	50,000	-33.33%
	Total Earnings on Investment	**55,564**	**103,602**	**34,550**	**75,000**	**45,000**	**50,000**	-33.33%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	9,060	9,005	30,028	4,500	13,245	12,500	177.78%
101.0000.47310	Farm Rent	-	375	375	-	-	-	0.00%
101.0000.47330	Rent-Canoes	788	882	1,225	750	1,000	1,000	33.33%
101.0000.47340	Old City Bldg - Maintenance Fee	10,000	1,667	-	-	-	-	0.00%
101.0000.47420	Assessments	360	458	1,197	750	1,096	1,000	33.33%
101.0000.47500	Cable Franchise Fees	109,814	108,718	104,464	120,000	115,000	115,000	-4.17%
101.0000.47510	Refuse Franchise Fees	39,871	41,034	42,187	42,500	42,500	42,500	0.00%
101.0000.47700	Donations	750	1,500	2,170	2,000	2,000	2,000	0.00%
101.0000.47701	Donations - DARE Program	376	100	-	500	-	-	-100.00%
101.0000.47704	Donations - Parks	3,240	7,085	4,400	1,000	4,000	4,000	300.00%
101.0000.47705	Donations - Horse Trails	1,981	-	-	-	-	-	0.00%
101.0000.47810	Commission/Unclaimed Mo.	299	66	216	100	150	150	50.00%
101.0000.47820	Unclaimed Monies & Overages	1,278	61	6,110	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	13,635	9,430	5,973	7,500	10,560	10,000	33.33%
	Total Miscellaneous Revenue	**191,452**	**180,381**	**198,345**	**179,700**	**189,651**	**188,250**	4.76%
101.0000.49210	Reimbursement & Refunds	58,486	110,866	73,529	30,000	28,301	10,000	-66.67%
101.0000.49220	Adm. Reimbursement	632,604	629,804	700,196	766,462	766,462	812,688	6.03%
101.0000.49230	Utility Billing Reimb.	221,809	223,576	231,165	262,299	234,127	266,936	1.77%
	Total Reimbursement & Refunds	**912,899**	**964,246**	**1,004,890**	**1,058,761**	**1,028,890**	**1,089,624**	2.92%
101.0000.47100	Sale of Assets	-	2,866	-	1,000	-	-	-100.00%
101.0000.49510	Advances Repaid	175,000	600,000	150,000	100,000	100,000	200,000	100.00%
	Total Other Financing Sources	**175,000**	**602,866**	**150,000**	**101,000**	**100,000**	**200,000**	98.02%
	Total Receipts	**6,225,033**	**6,843,299**	**6,294,463**	**6,375,081**	**6,516,398**	**6,762,945**	6.08%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Council TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Council Meetings	24	24	24	26	26	25	24
No. of Ordinances	46	26	37	29	30	50	30
No. of Resolutions	45	44	70	48	61	60	60

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at $5,000/yr.

Health Insurance - Council member's health insurance eligibility was discontinued effective January 1, 2016.

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

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1010.51010	Salary - Council	13,750	12,400	10,600	10,600	10,600	35,000	230.19%
101.1010.51015	Salary - Clerk	-	-	-	-	6,480	6,240	6240.00%
101.1010.51110	O.P.E.R.S.	315	420	420	630	1,327	2,975	372.22%
101.1010.51120	Social Security	583	522	353	354	490	1,290	264.41%
101.1010.51125	Medicare	200	154	114	114	248	598	424.56%
101.1010.51200	Health Insurance	17,591	39,889	60,577	80,030	75,759	-	-100.00%
101.1010.51300	Worker's Compensation	256	292	184	325	151	325	0.00%
	Sub-Total Personnel	32,695	53,677	72,248	92,053	95,055	46,428	-49.56%
101.1010.52100	Travel & Training	4,918	4,127	6,253	4,400	6,500	6,500	47.73%
101.1010.53410	Equipment Maintenance	40	-	838	2,500	-	-	-100.00%
101.1010.53600	Legal Advertising	6,250	4,238	2,225	6,500	4,000	5,000	-23.08%
101.1010.53700	Printing & Reproduction	798	1,036	1,031	1,300	1,200	1,300	0.00%
101.1010.53710	Code Supplement	-	-	9,871	5,000	5,989	6,000	20.00%
101.1010.53800	Dues & Subscriptions	1,874	1,949	1,134	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	10	141	25	5,000	6,000	5,000	0.00%
101.1010.54100	Office Supplies	539	212	728	1,200	750	2,400	100.00%
101.1010.54700	Other Supplies	808	187	1,611	1,500	1,400	-	-100.00%
101.1010.54710	Mayor's Account	-	-	406	1,000	-	500	-50.00%
	Sub-Total Other Operating	15,237	11,890	24,122	30,210	27,649	28,510	-5.63%
101.1010.55200	Equipment	-	819	-	500	-	1,000	100.00%
TOTAL CITY COUNCIL		**47,932**	**66,386**	**96,370**	**122,763**	**122,704**	**75,938**	-38.14%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.00	0.00
BOARDS & COMMISSIONS TOTAL		**0.33**	**0.33**	**0.33**	**0.33**	**0.33**	**0.00**	**0.00**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Planning Board Meetings	12	9	10	11	7	11	10
Cases	30	24	29	36	16	30	28
BZA Meetings	7	7	9	7	10	10	9
Cases	11	15	17	17	17	20	20
Parks Board Meetings	6	6	6	6	6	6	6
Cases	14	14	15	17	22	20	12
Restor. Board Meetings	11	11	9	7	10	8	9
Cases	19	23	18	16	18	10	18
Tree Board Meetings	6	6	6	8	6	6	6
Cases	29	47	63	32	29	35	40
TIRC Meetings	1	1	1	1	1	1	1
AIB Meetings	12	12	12	9	0	0	0

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1020.51015	Salary & Wages	14,548	16,397	18,382	-	-	-	0.00%
101.1020.51075	Overtime	-	-	-	-	-	-	0.00%
101.1020.51110	O.P.E.R.S.	1,876	2,294	2,103	-	-	-	0.00%
101.1020.51125	Medicare	211	241	298	-	-	-	0.00%
101.1020.51300	Worker's Compensation	321	313	242	-	331	-	0.00%
	Sub-Total Personnel	16,956	19,245	21,025	-	331	-	0.00%
101.1020.52100	Travel & Training	177	822	35	2,500	2,000	2,000	-20.00%
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	543	515	543	1,000	1,350	1,250	25.00%
101.1020.53700	Printing & Reproduction	1,597	1,241	1,756	2,500	1,750	2,250	-10.00%
101.1020.53800	Dues & Subscriptions	673	415	200	1,356	200	750	-44.69%
101.1020.53990	Other Contractual	1,154	-	250	1,000	500	1,000	0.00%
101.1020.54100	Office Supplies	903	755	981	1,200	1,000	1,200	0.00%
101.1020.54700	Other Supplies	492	386	1,714	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	31,539	30,134	31,479	37,556	34,800	36,450	-2.94%
101.1020.55200	Equipment	-	-	-	500	-	300	-40.00%
Total Boards & Commissions		**48,495**	**49,379**	**52,504**	**38,056**	**35,131**	**36,750**	-3.43%
		34.96%	38.97%	40.04%	0.00%	0.94%	0.00%	

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
City Manager	F	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
Human Resources Manager	F	0.00	0.00	0.00	0.00	0.00	1.00	1.00
ADMINISTRATION TOTAL		**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**

BUDGET HIGHLIGHTS

Includes funding for a newly created position of Human Resources Generalist - 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 for updated office furniture and equipment for the Executive Secretary/Clerk of Council

GENERAL FUND - DEPARTMENT: ADMINISTRATION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1030.51000	Salary & Wages	147,695	155,077	120,605	220,700	162,979	210,937	-4.42%
101.1030.51110	O.P.E.R.S.	19,076	22,199	14,338	31,010	22,817	29,531	-4.77%
101.1030.51125	Medicare	2,138	2,235	1,702	3,212	2,363	3,059	-4.76%
101.1030.51200	Health Insurance	31,644	32,984	23,830	57,750	44,765	57,750	0.00%
101.1030.51300	Worker's Compensation	3,013	3,434	2,732	3,500	2,209	2,430	-30.57%
101.1030.51400	Life Insurance	253	314	84	325	325	336	3.38%
101.1030.51600	Vehicle Allowance	5,700	5,700	2,192	4,000	3,000	3,000	-25.00%
101.1030.51795	Moving Allowance	-	-	2,245	7,500	-	-	-100.00%
	Sub-Total Personnel	209,519	221,943	167,728	327,997	238,458	307,043	-6.39%
101.1030.52100	Travel & Training	3,749	1,455	1,945	6,500	6,500	6,500	0.00%
101.1030.53100	Utilities	-	219	-	1,000	-	500	-50.00%
101.1030.53500	Insurance	275	319	300	420	400	552	31.43%
101.1030.53700	Printing & Reproduction	389	643	597	1,500	1,000	1,000	-33.33%
101.1030.53800	Dues & Subscriptions	2,325	3,226	2,592	4,500	3,000	4,000	-11.11%
101.1030.53990	Other Contractual	455	937	839	1,550	1,000	1,000	-35.48%
101.1030.54100	Office Supplies	557	636	902	1,500	750	1,500	0.00%
101.1030.54700	Other Supplies	167	73	98	500	500	-	-100.00%
	Sub-Total Other Operating	7,917	7,508	7,273	17,470	13,150	15,052	-13.84%
101.1030.55200	Equipment	-	-	-	6,500	6,500	6,500	0.00%
Total Administration		**217,436**	**229,451**	**175,001**	**351,967**	**258,108**	**328,595**	-6.64%

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 Olc Municipal Building, and Police Range. This Department is also responsible for the information technology (IT) infrastructure.

STAFFING (FTE)

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Facility and Technology Services Supervisor	F	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
Laborer	P	0.19	0.19	0.10	0.10	0.10	0.10	0.10
BUILDING & FACILITY SERVICES TOTAL		**1.68**	**1.68**	**1.59**	**1.59**	**1.59**	**1.59**	**1.59**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
PC's & Laptops	99	99	101	101	104	109	115
Servers	18	18	17	17	20	20	20
Mobile Devices/Phones	5/25	5/25	13/25	36/25	42/29	45/29	45/29
Miles of Fiber	11.87	15.50	19.87	20.00	21.00	21.75	22.00
SPAM E-Mail Blocked	1.7M	1.6M	2.4M	2.75M	1.161M	2.35M	2.5M
Users/Groups/Accounts	320	325	332	335	350	350	350
Mailboxes	140	145	152	155	160	175	180
Servers Stor. Space (TB)	3.17	4.20	5.00	5.00	5.00	5.00	5.00
Power Generators	6	6	7	7	7	7	8
Security Systems	6	6	6	6	6	6	6
SF Buildings Cleaned	54,010	54,010	54,010	54,010	54,010	54,010	54,010
SF Buildings Maintained	90,759	90,759	90,759	120,759	151,590	165,359	195,359

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 $13,000 for HVAC contract for the Govt. Center and the police facility. Includes $1,700 for quarterly window cleaning.

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1040.51050	Salary & Wages	87,202	90,106	96,370	97,500	95,750	102,020	4.64%
101.1040.51110	O.P.E.R.S.	10,988	12,641	13,000	13,650	13,405	14,283	4.64%
101.1040.51125	Medicare	258	282	360	410	420	462	12.68%
101.1040.51200	Health Insurance	-	-	6,447	18,500	17,663	18,000	-2.70%
101.1040.51300	Worker's Compensation	2,254	1,969	1,575	2,100	1,817	2,000	-4.76%
101.1040.51400	Life Insurance	67	67	47	70	70	85	21.43%
101.1040.51500	Uniforms	-	185	119	250	250	250	0.00%
	Sub-Total Personnel	100,769	105,250	117,918	132,480	129,375	137,100	3.49%
101.1040.52100	Travel & Training	23	52	125	2,250	2,255	2,000	-11.11%
101.1040.53100	Utilities	15,730	18,167	18,563	25,000	18,500	24,000	-4.00%
101.1040.53323	Computer Network Services	5,007	8,224	4,070	7,500	11,500	10,000	33.33%
101.1040.53410	Equipment Maintenance	11,647	13,056	11,180	16,425	13,179	14,425	-12.18%
101.1040.53420	Facilities Maintenance	7,863	9,323	4,072	9,750	12,500	10,000	2.56%
101.1040.53421	Fac. Maint. - Govt. Center	33,094	22,465	16,850	25,000	30,000	25,000	0.00%
101.1040.53500	Insurance	14,379	16,414	17,850	24,990	24,000	33,120	32.53%
101.1040.53700	Printing & Reproduction	193	-	-	250	-	-	-100.00%
101.1040.53800	Dues & Subscriptions	294	100	195	335	335	335	0.00%
101.1040.53990	Other Contractual	6,898	6,700	9,683	7,400	10,000	10,000	35.14%
101.1040.54200	Equipment Operation	1,233	1,125	1,181	1,200	1,000	1,200	0.00%
101.1040.54310	Maintenance Supplies	2,499	4,971	4,666	5,000	5,000	5,000	0.00%
101.1040.54700	Other Supplies	2,129	2,231	447	1,550	1,550	1,550	0.00%
	Sub-Total Other Operating	100,989	102,828	88,882	126,650	129,819	136,630	7.88%
101.1040.55200	Equipment	500	900	-	500	220	500	0.00%
	Sub-Total Capital Outlay	500	900	-	500	220	500	0.00%
Total Building and Facility Services		**202,258**	**208,978**	**206,800**	**259,630**	**259,414**	**274,230**	5.62%

GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION

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

STAFFING (FTE)

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Finance Director	F	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
Clerk	P	0.40	0.40	0.40	0.40	0.40	0.40	0.40
FINANCE - ADMINISTRATION TOTAL		**2.40**	**2.40**	**2.40**	**2.40**	**2.40**	**2.40**	**2.40**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
A/ P Checks Issued	2,846	2,707	3,554	2,911	2,869	3,000	3,000
Purchase Orders Issued	2,258	1,704	1,501	2,018	2,124	2,000	2,000
GFOA Certificate	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.

Equipment - Includes $1,500 for new office furniture (L-shaped desk and storage unit) for the Accounts Payable/Payroll Clerk.

GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1070.51000	Salary & Wages	121,921	131,970	138,250	144,776	149,852	148,733	2.73%
101.1070.51050	Wages - part time	12,003	-	254	13,500	6,750	13,500	0.00%
101.1070.51110	O.P.E.R.S.	17,446	18,855	19,061	22,159	21,924	22,713	2.50%
101.1070.51125	Medicare	1,899	1,849	1,972	2,295	2,271	2,352	2.48%
101.1070.51200	Health Insurance	29,353	32,984	32,324	34,625	36,627	36,250	4.69%
101.1070.51300	Worker's Compensation	3,086	2,754	2,012	2,500	2,456	2,702	8.08%
101.1070.51400	Life Insurance	126	126	88	125	90	125	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	188,834	191,538	196,961	222,980	222,970	229,375	2.87%
101.1070.52100	Travel & Training	1,321	1,226	817	1,500	1,350	1,500	0.00%
101.1070.53410	Equipment Maintenance	8,870	9,706	13,642	13,500	13,500	14,040	4.00%
101.1070.53500	Insurance	75	87	100	140	150	207	47.86%
101.1070.53700	Printing & Reproduction	1,737	2,466	2,417	2,575	2,450	2,575	0.00%
101.1070.53800	Dues & Subscriptions	340	340	270	340	410	340	0.00%
101.1070.53990	Other Contractual	12,280	2,933	2,349	3,000	3,000	3,000	0.00%
101.1070.54100	Office Supplies	1,853	1,915	1,971	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	30	-	24	-	17	-	0.00%
	Sub-Total Other Operating	26,506	18,673	21,590	23,055	22,877	23,662	2.63%
101.1070.55200	Equipment	203	36	-	300	-	1,800	500.00%
Total Finance - Administration		**215,543**	**210,247**	**218,551**	**246,335**	**245,847**	**254,837**	3.45%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.00	0.80	0.80	0.75	0.75	0.00	0.00
Finance Clerk II	F	2.00	1.00	1.00	1.00	1.00	2.00	2.00
UTILITY BILLING TOTAL		**3.00**	**2.80**	**2.80**	**2.75**	**2.75**	**3.00**	**3.00**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Utility Bills Issued	60,807	60,753	61,987	62,135	62,469	63,073	63,073
Utility Connections	8,901	8,950	8,968	9,102	9,062	9,200	9,200
No. of ACH Payments	9,362	9,827	10,300	10,331	10,931	11,418	11,418
ACH Pymts./Bills Issued	16.80%	16.18%	16.62%	16.63%	17.50%	18.10%	18.10%
No. of Bills e-mailed	481	2,184	4,500	4,684	5,954	7,000	7,000
Active Utility Accounts	5,078	5,093	5,103	5,198	5,190	5,208	5,226
Electric Meters	4,843	4,859	4,869	5,053	4,927	4,944	4,962
Water Meters	4,057	4,091	4,099	4,118	4,135	4,149	4,164
Refuse Cutomers Billed	3,925	3,994	4,036	4,036	4,037	4,051	4,065

BUDGET HIGHLIGHTS

Salary and Wages - Includes wage and related benefit costs for the Utility Billing Supervisor and two full-time Finance Clerks.

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 maintenance.

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

Equipment - Misc. replacement items (

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1080.51000	Salary & Wages	102,091	104,183	113,619	137,800	125,507	142,240	3.22%
101.1080.51050	Wages - part time	18,361	16,421	13,959	-	-	-	0.00%
101.1080.51075	Overtime	-	151	-	250	-	-	-100.00%
101.1080.51110	O.P.E.R.S.	15,481	17,463	16,053	19,327	17,571	19,914	3.04%
101.1080.51125	Medicare	1,680	1,672	1,775	2,002	1,820	2,062	3.00%
101.1080.51200	Health Insurance	28,470	29,353	25,936	37,660	22,512	36,500	-3.08%
101.1080.51300	Worker's Compensation	2,582	2,483	1,888	2,500	2,224	2,446	-2.16%
101.1080.51400	Life Insurance	126	138	90	125	125	125	0.00%
	Sub-Total Personnel	168,791	171,864	173,320	199,664	169,759	203,287	1.81%
101.1080.52100	Travel & Training	377	216	1,104	1,750	2,550	2,500	42.86%
101.1080.53410	Equipment Maintenance	10,114	10,294	11,764	12,620	12,235	12,724	0.82%
101.1080.53700	Printing & Reproduction	1,047	2,334	1,746	3,175	2,500	2,925	-7.87%
101.1080.53990	Other Contractual	5,926	11,652	9,295	11,090	9,801	11,000	-0.81%
101.1080.54100	Office Supplies	4,240	3,041	3,177	4,000	4,000	4,000	0.00%
101.1080.54110	Postage	22,363	22,781	27,177	27,000	24,750	27,500	1.85%
101.1080.54700	Other Supplies	1,680	1,453	1,648	2,500	2,500	2,500	0.00%
	Sub-Total Other Operating	45,747	51,771	55,911	62,135	58,336	63,149	1.63%
101.1080.55200	Equipment	346	166	1,100	500	382	500	0.00%
Total Finance - Utility Billing		**214,884**	**223,801**	**230,331**	**262,299**	**228,476**	**266,936**	1.77%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Clerk	P	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**

PERFORMANCE MEASURES

All Funds	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Tax Receipts	$ 3,508,800	$ 4,017,680	$ 4,940,668	$ 5,440,357	$ 5,399,314	$ 5,876,579	$ 6,052,876
Collection Cost as a % of Revenue	4.96%	4.43%	3.05%	2.89%	3.36%	3.08%	3.14%
Tax Refunds	$ 159,266	$ 98,385	$ 108,437	$ 136,240	$ 136,107	$ 163,367	$ 190,000

BUDGET HIGHLIGHTS

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

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

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

GENERAL FUND - DEPARTMENT: FINANCE - INCOME TAX

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1090.51000	Salary & Wages	87,018	92,440	97,807	103,500	107,638	111,828	8.05%
101.1090.51050	Wages - part time	10,536	8,791	8,816	8,840	8,436	8,750	-1.02%
101.1090.51110	O.P.E.R.S.	12,056	14,480	14,640	15,728	16,250	16,881	7.33%
101.1090.51125	Medicare	2,090	1,435	1,511	1,629	1,683	1,748	7.31%
101.1090.51200	Health Insurance	19,783	19,087	17,596	18,600	18,600	19,750	6.18%
101.1090.51300	Worker's Compensation	2,369	2,745	1,571	2,250	2,030	2,233	-0.76%
101.1090.51400	Life Insurance	126	64	85	125	125	150	20.00%
	Sub-Total Personnel	133,978	139,042	142,026	150,672	154,762	161,340	7.08%
101.1090.52100	Travel & Training	134	1,635	1,014	1,500	1,375	1,500	0.00%
101.1090.53410	Equipment Maintenance	5,215	4,855	26,306	10,000	10,000	10,400	4.00%
101.1090.53700	Printing & Reproduction	3,561	4,010	3,731	6,100	5,566	6,100	0.00%
101.1090.53800	Dues & Subscriptions	477	20	40	100	100	100	0.00%
101.1090.53990	Other Contractual	2,314	1,065	1,359	1,500	2,000	2,000	33.33%
101.1090.54100	Office Supplies	1,056	719	782	1,000	1,000	1,500	50.00%
101.1090.54110	Postage	3,222	5,680	3,873	6,000	6,000	6,500	8.33%
101.1090.54700	Other Supplies	677	331	-	500	-	250	-50.00%
	Sub-Total Other Operating	16,656	18,315	37,105	26,700	26,041	28,350	6.18%
101.1090.55200	Equipment	-	36	2,064	500	-	300	-40.00%
101.1090.57310	Tax Refunds	57,830	72,657	72,586	85,000	85,000	100,000	17.65%
Total Finance - Income Tax		**208,464**	**230,050**	**253,781**	**262,872**	**265,803**	**289,990**	10.32%

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	2010 Budget	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Law Director	P	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**

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.1100.51000	Salary & Wages	48,147	48,087	49,147	51,095	51,913	52,500	2.75%
101.1100.51110	O.P.E.R.S.	5,269	5,912	5,798	7,153	7,268	7,350	2.75%
101.1100.51200	Health Insurance	1,647	-	-	-	-	-	0.00%
101.1100.51300	Worker's Compensation	1,015	1,104	822	1,100	954	1,049	-4.64%
101.1100.51400	Life Insurance	131	(4)	47	50	50	50	0.00%
	Sub-Total Personnel	56,209	55,100	55,814	59,398	60,185	60,949	2.61%
101.1100.52100	Travel & Training	-	220	220	400	400	400	0.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,270	4,068	4,068	-4.73%
101.1100.53335	Other Legal Fees	541	-	7,032	12,000	17,000	15,000	25.00%
101.1100.53500	Insurance	1,500	1,740	1,900	2,660	2,500	3,450	29.70%
101.1100.53710	Code Supplement	-	-	4,694	-	-	-	0.00%
101.1100.53800	Dues & Subscriptions	-	-	-	30	-	-	-100.00%
101.1100.53910	Jury & Witness Fees	-	-	-	100	-	-	-100.00%
101.1100.53920	Court Costs & Fees	132	1,086	150	1,500	500	1,500	0.00%
101.1100.54100	Office Supplies	-	-	-	300	-	300	0.00%
	Sub-Total Other Operating	6,241	7,114	18,064	21,260	24,468	24,718	16.27%
Total Law		**62,450**	**62,214**	**73,878**	**80,658**	**84,653**	**85,667**	6.21%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Chief	F	1	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1
Officer	F	12	11	11	12	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	2	2	2
Records Clerk	P	0.07	0.07	0.07	0.07	0.07	0	0
POLICE TOTAL		**22.07**	**21.07**	**21.07**	**22.07**	**22.07**	**22**	**22**

PERFORMANCE MEASURES

		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Criminal Arrests:	Total	596	457	708	608	625	640	640
	Adult	503	414	640	532	572	551	551
	Juvenile	93	43	68	76	53	89	89
Calls for Service:	Total	17,570	15,972	13,522	14,909	15,804	15,548	15,548
	Criminal	2,895	2,795	1,960	3,723	3,834	3,102	3,102
	Non-Criminal	6,123	5,211	5,760	6,120	6,250	6,010	6,010
	Accident	277	311	284	213	220	282	282
	Crime Prevention	8,275	7,655	5,518	4,853	5,500	6,200	6,200
Traffic Related Calls:	Total	3,299	2,617	3,235	3,306	3,251	3,329	3,329
	Citations	917	1,028	1,157	1,288	1,250	1,243	1,243
	D.U.I.	57	52	83	88	70	75	75
	Accident	188	208	218	208	212	210	210
	Warnings	2027	1255	1675	1614	1579	1775	1775
	Parking	110	74	102	108	140	106	106
Response Time (hr:min:sec)								
Time to Dispatch			0:15:40	0:11:20	0:11:00	0:10:45	0:10:45	0:10:45
Time Enroute			0:05:45	0:04:35	0:04:30	0:04:40	0:04:40	0:04:40
Time on Scene			0:25:32	0:24:24	0:25:15	0:25:45	0:25:45	0:25:45
Total Call Time			0:46:58	0:40:21	0:40:45	0:41:15	0:41:15	0:41:15

BUDGET HIGHLIGHTS

Wages- Police Officers - Includes FOP union wage increase of 2.75% in 2016.

Wages-Dispatchers & Others - Includes a Chapter 37 wage increase of 2.75% in 2016.

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.2110.51020	Wages - Police Officers	1,123,719	1,219,788	1,273,848	1,346,604	1,383,265	1,404,580	4.31%
101.2110.51025	Wages - Others	142,389	146,868	154,115	127,233	130,086	109,645	-13.82%
101.2110.51075	Overtime	164,848	106,802	99,518	125,000	110,413	120,000	-4.00%
101.2110.51110	O.P.E.R.S.	18,922	22,027	20,864	19,213	18,912	15,350	-20.11%
101.2110.51115	Police Pension	187,785	363,569	264,857	291,838	290,212	296,318	1.54%
101.2110.51125	Medicare	20,034	20,985	21,598	23,183	23,545	21,956	-5.29%
101.2110.51200	Health Insurance	207,797	227,286	283,662	285,223	285,223	287,160	0.68%
101.2110.51300	Worker's Compensation	35,878	31,560	24,461	38,571	27,939	32,130	-16.70%
101.2110.51400	Life Insurance	1,175	1,627	1,212	1,848	1,500	1,716	-7.14%
101.2110.51500	Uniforms	43,077	25,196	24,604	33,400	37,400	30,900	-7.49%
	Sub-Total Personnel	1,945,624	2,165,708	2,168,739	2,292,113	2,308,494	2,319,755	1.21%
101.2110.52100	Travel & Training	29,047	9,645	9,247	16,175	15,015	16,150	-0.15%
101.2110.52150	Tuition Reimbursement	-	11,348	7,439	9,000	9,000	9,000	0.00%
101.2110.53100	Utilities	18,804	18,325	25,508	22,124	23,312	20,724	-6.33%
101.2110.53210	Rents & Leases	3,492	60	-	3,786	3,000	3,000	-20.76%
101.2110.53410	Equipment Maintenance	4,757	4,372	5,584	6,290	6,290	6,325	0.56%
101.2110.53430	Vehicle Maintenance	16,017	21,261	17,298	23,680	20,790	23,700	0.08%
101.2110.53440	Radio Maintenance	7,168	4,458	6,723	9,075	8,786	5,800	-36.09%
101.2110.53441	Vehicle Striping	1,087	-	-	-	-	-	0.00%
101.2110.53500	Insurance	12,000	13,920	15,300	21,420	20,800	28,704	34.01%
101.2110.53700	Printing & Reproduction	4,780	3,849	3,619	5,000	3,750	4,500	-10.00%
101.2110.53800	Dues & Subscriptions	5,987	2,804	2,609	7,435	5,200	7,155	-3.77%
101.2110.53990	Other Contractual	46,134	40,683	50,251	39,270	40,500	48,070	22.41%
101.2110.53991	DARE Expenses	1,925	9,842	5,379	6,450	6,000	6,000	-6.98%
101.2110.54100	Office Supplies	5,017	3,984	6,007	7,580	7,580	6,780	-10.55%
101.2110.54200	Equipment Operation	56,375	54,157	48,590	60,000	36,151	50,000	-16.67%
101.2110.54320	Firearm Supplies	5,748	3,087	3,365	6,015	9,750	6,015	0.00%
101.2110.54330	Photo Supplies	-	99	659	775	775	775	0.00%
101.2110.54700	Other Supplies	4,867	3,628	11,908	7,110	6,100	6,810	-4.22%
	Sub-Total Other Operating	223,205	205,522	219,486	251,185	222,799	249,508	-0.67%
101.2110.55200	Equipment	-	-	-	-	-	-	0.00%
Total Police		**2,168,829**	**2,371,230**	**2,388,225**	**2,543,298**	**2,531,293**	**2,569,263**	1.02%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Chief	P	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**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Total Calls	368	313	326	304	343	304	340
City Calls	197	195	154	157	218	208	216
Township Calls	108	95	85	117	90	54	89
Mutual Aid Calls	66	60	87	30	35	42	35
Response Time (min)	8.7	9.5	8.0	8.7	7.4	8.4	9.0
Dollar Loss - City	$86,600	$268,000	$103,600	$211,400	$259,000	$200,000	$150,000
Structure Fires	7	13	11	12	9	8	11
Fire Insp.Conducted	60	115	73	100	112	123	123

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	73,357	74,493	58,745	52,802	52,802	60,963	60,963
Total Fire Department Expenditures	137,106	147,588	161,003	141,630	177,689	173,928	178,410
Net Costs to the City	63,749	73,095	102,258	88,828	124,887	112,965	117,447
Annual Per Capita Cost to City Reside	$ 6.91	$ 7.54	$ 10.55	$ 9.17	$ 12.89	$ 11.66	$ 12.12

(2010 census population - 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 increased in 2015 due to the expansion of the Fire Station and larger heating/cooling systems

Equipment - Includes $5,252 for fire hose, $2,500 for two Ski-Paks (SCBA), $1,450 for a portable tank used in tanker shuttle, and
$975 for a 2.5" nozzle

GENERAL FUND - DEPARTMENT: FIRE

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.2120.51055	Salary & Wages	63,273	54,594	64,891	70,000	59,437	70,000	0.00%
101.2120.51110	O.P.E.R.S.	2,097	1,963	1,706	2,000	2,000	2,000	0.00%
101.2120.51120	Fire Dependent's Fund	300	300	300	300	300	300	0.00%
101.2120.51121	Social Security	2,227	2,057	3,394	4,500	3,318	3,500	-22.22%
101.2120.51125	Medicare	699	607	766	800	673	800	0.00%
101.2120.51300	Worker's Compensation	1,168	966	893	950	1,029	1,060	11.58%
101.2120.51410	Accident Insurance	1,340	-	-	1,200	1,200	1,200	0.00%
101.2120.51500	Uniforms	9,626	5,323	10,783	7,500	7,500	7,500	0.00%
	Sub-Total Personnel	80,730	65,810	82,733	87,250	75,457	86,360	-1.02%
101.2120.52100	Travel & Training	3,202	2,495	2,859	5,000	3,250	4,000	-20.00%
101.2120.53100	Utilities	7,143	9,255	13,398	15,000	12,810	15,000	0.00%
101.2120.53410	Equipment Maintenance	11,206	14,864	11,931	14,950	13,628	14,950	0.00%
101.2120.53440	Radio Maintenance	1,776	7,194	2,025	3,158	2,408	3,158	0.00%
101.2120.53450	SCBA Maintenance	1,765	5,854	2,809	4,124	3,849	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	438	407	200	500	500	500	0.00%
101.2120.53500	Insurance	9,000	10,440	11,480	16,072	16,000	22,080	37.38%
101.2120.53720	Fire Prevention Codes	1,995	1,165	3,536	3,000	3,000	3,000	0.00%
101.2120.53800	Dues & Subscriptions	449	270	370	449	449	449	0.00%
101.2120.53990	Other Contractual	5,222	6,117	6,237	6,662	6,662	6,662	0.00%
101.2120.54100	Office Supplies	-	395	500	450	450	450	0.00%
101.2120.54200	Equipment Operation	4,143	4,171	4,089	5,400	3,488	5,400	0.00%
101.2120.54400	Small Tools	-	225	-	500	250	500	0.00%
101.2120.54560	Fire Donation	52	-	-	200	-	200	0.00%
101.2120.54700	Other Supplies	-	924	1,207	1,000	1,000	1,400	40.00%
	Sub-Total Other Operating	46,391	63,776	60,641	76,465	67,744	81,873	7.07%
101.2120.55200	Equipment	33,882	12,044	34,315	10,213	27,056	10,177	-0.35%
TOTAL FIRE		**161,003**	**141,630**	**177,689**	**173,928**	**170,257**	**178,410**	2.58%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Chief	F	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
EMS TOTAL		**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**
Volunteer hours		11,333	12,168	13,904	11,454	10,054	11,431	11,431
Part time hours		28,534	28,965	27,420	31,348	30,227	28,850	28,850

PERFORMANCE MEASURES

		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
City Calls	Total	912	956	916	1,096	1,237	1,275	1,383
	ALS	595	635	606	713	774	785	819
	BLS	109	111	108	153	203	220	260
	No Transport	208	210	202	230	260	270	304
Township Calls	Total	360	389	374	310	320	360	367
	ALS	238	258	274	202	190	213	216
	BLS	42	45	44	43	60	72	70
	No Transport	80	86	83	65	70	75	81
Total Calls		1,272	1,345	1,290	1,421	1,557	1,655	1,750
Average Time to Arrive (min)		4	4	4	5	6	6	6
Longest Time to Arrive (min)		11	8	10	12	11	11	11
Avg Time - Mutual Aid arrival		18	18	17	18	18	18	18
Time On Scene (min)		17	18	17	16	16	17	16
Average Training Hours per Person		42	44	44	40	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	731,243	781,955	787,612	821,711	842,481	861,085	869,263
EMS Run Receipts	(426,767)	(439,300)	(542,389)	(554,367)	(567,001)	(575,000)	(575,000)
Net Costs to the City	304,476	342,655	245,223	267,344	275,480	286,085	294,263
Annual Per Capita Cost to City Residents	$ 33.02	$ 35.37	$ 25.31	$ 27.59	$ 28.43	$ 29.53	$ 30.37
(2010 census population - 9,689)							

BUDGET HIGHLIGHTS

Equipment- Replace 303 stair chair

GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.2130.51060	Salary & Wages	534,481	566,933	582,335	563,166	574,516	576,666	2.40%
101.2130.51075	Overtime	14,297	14,233	3,532	3,500	2,896	3,000	-14.29%
101.2130.51110	O.P.E.R.S.	70,741	84,247	82,015	79,333	80,838	81,153	2.29%
101.2130.51125	Medicare	7,786	8,263	8,323	8,217	8,372	8,405	2.29%
101.2130.51200	Health Insurance	14,829	16,013	16,851	18,575	18,575	19,750	6.33%
101.2130.51300	Worker's Compensation	13,185	12,586	9,928	13,350	11,440	12,584	-5.74%
101.2130.51400	Life Insurance	67	67	47	55	55	70	27.27%
101.2130.51410	Accident Insurance	2,277	2,961	2,629	3,000	3,000	3,000	0.00%
101.2130.51500	Uniforms	4,352	6,507	6,020	6,000	5,817	6,000	0.00%
	Sub-Total Personnel	662,015	711,810	711,680	695,196	705,509	710,628	2.22%
101.2130.52100	Travel & Training	7,205	6,721	5,450	10,000	6,500	9,000	-10.00%
101.2130.53100	Utilities	8,082	10,482	15,238	14,500	12,500	14,500	0.00%
101.2130.53310	Billing Services	23,047	18,620	23,567	26,000	23,229	25,000	-3.85%
101.2130.53320	Medical Testing	64	1,524	967	900	1,100	1,100	22.22%
101.2130.53410	Equipment Maintenance	6,492	6,429	9,246	11,584	11,584	11,584	0.00%
101.2130.53420	Facilities Maintenance	3,580	2,949	5,114	7,300	8,800	9,765	33.77%
101.2130.53430	Vehicle Maintenance	10,379	12,099	11,122	7,500	18,640	8,800	17.33%
101.2130.53440	Radio Maintenance	3,594	4,372	573	4,500	7,350	12,200	171.11%
101.2130.53500	Insurance	8,500	9,860	10,850	15,190	14,700	20,286	33.55%
101.2130.53600	Advertising	-	-	-	100	-	-	-100.00%
101.2130.53700	Printing & Reproduction	142	122	209	300	200	300	0.00%
101.2130.53800	Dues & Subscriptions	225	550	590	720	600	700	-2.78%
101.2130.53990	Other Contractual	3,925	2,760	2,694	3,000	10,500	3,500	16.67%
101.2130.54100	Office Supplies	6,069	4,487	3,084	5,655	5,500	5,600	-0.97%
101.2130.54200	Equipment Operation	17,939	17,701	18,946	18,500	14,916	17,000	-8.11%
101.2130.54330	Medical Supplies	9,926	7,494	7,890	9,800	9,800	11,000	12.24%
101.2130.54500	Grant Supplies/Expenses	2,802	-	5,000	3,700	3,700	3,700	0.00%
101.2130.54700	Other Supplies	536	357	635	900	957	900	0.00%
	Sub-Total Other Operating	112,507	106,527	121,175	140,149	150,576	154,935	10.55%
101.2130.55200	Equipment	13,090	3,374	9,626	5,400	5,000	3,700	-31.48%
TOTAL EMERGENCY MEDICAL SERVICES		**787,612**	**821,711**	**842,481**	**840,745**	**861,085**	**869,263**	3.39%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Community Development Director / Assistant City Manager	F	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
Secretary	P	0.33	0.33	0.33	0.33	0.33	0.50	1.00
COMM & ED TOTAL		**2.33**	**2.33**	**2.33**	**2.33**	**2.33**	**2.50**	**3.00**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
New Residential Units	7	12	22	14	17	20	20
Certificates of Use (Business)	26	24	13	15	16	20	22
Res. & Bus. Investment	$2,491,400	$3,000,000	$73,077,730	$6,929,218	$119,023,000	$5,000,000	$5,000,000
Nuisance Reports Received	92	119	89	134	81	85	90
Sign Permits Issued	41	50	57	42	13	20	25
Population	9,705	9,689	9,740	9,772	9,811	9,857	9,903
# of Residential Units	4,201	4,211	4,233	4,247	4,253	4,253	4,253
# of Residential Platted	125	115	93	66	53	90	70
Grant $ Obtained	$384,500	$1,827,000	$4,428,000	$842,500	$1,348,600	$1,000,000	$1,000,000
BusinessFirst! BR&E Visits	15	16	13	20	6	24	24
TIF/CRA/EZ Zone Agreements	7	6	6	7	9	10	10
Acres Annexed	117.70	0.00	130.28	0.00	0.00	1.62	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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.3140.51000	Salary & Wages	173,145	175,891	185,111	168,536	167,650	161,033	-4.45%
101.3140.51050	Wages - Part Time	-	-	-	13,500	9,234	27,700	105.19%
101.3140.51075	Overtime	-	-	-	250	100	250	0.00%
101.3140.51110	O.P.E.R.S.	21,993	25,639	25,255	25,485	24,778	26,458	3.82%
101.3140.51125	Medicare	2,375	2,431	2,565	2,839	2,566	2,740	-3.49%
101.3140.51200	Health Insurance	42,632	47,636	43,233	35,797	35,797	37,885	5.83%
101.3140.51300	Worker's Compensation	3,994	3,826	3,003	3,155	3,581	3,939	24.85%
101.3140.51400	Life Insurance	193	193	135	150	150	150	0.00%
	Sub-Total Personnel	244,332	255,616	259,302	249,712	243,856	260,155	4.18%
101.3140.52100	Travel & Training	919	1,761	1,719	3,750	2,500	3,750	0.00%
101.3140.53100	Utilities	748	761	903	1,000	1,250	1,300	30.00%
101.3140.53362	Economic Development Inc.	-	-	-	200,000	-	300,000	50.00%
101.3140.53363	Economic Development	-	8,392	9,287	15,000	12,000	15,000	0.00%
101.3140.53364	Downtown Coord. Contract	-	25,000	18,750	25,000	31,250	25,000	0.00%
101.3140.53381	Services - MVRPC	4,242	4,457	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	940	2,303	880	5,000	1,000	4,000	-20.00%
101.3140.53410	Equipment Maintenance	2,461	2,181	3,142	4,300	3,000	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,023	1,252	1,492	2,250	1,663	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,015	2,073	2,147	2,440	2,150	2,440	0.00%
101.3140.53990	Other Contractual	874	996	1,330	2,300	2,871	2,300	0.00%
101.3140.54100	Office Supplies	1,159	785	956	1,200	1,000	1,200	0.00%
101.3140.54200	Equipment Operation	1,908	1,789	1,774	2,000	1,282	2,000	0.00%
101.3140.54700	Other Supplies	87	116	74	250	100	250	0.00%
	Sub-Total Other Operating	16,376	51,866	46,911	268,947	64,523	368,247	36.92%
101.3140.55200	Equipment	-	-	-	750	-	500	-33.33%
TOTAL COM. & ECONOMIC DEVELOPMENT		**260,708**	**307,482**	**306,213**	**519,409**	**308,379**	**628,902**	21.08%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services/City Engineer	F	0.50	0.50	0.50	0.50	0.50	0.50	0.40
Asst. Dir. Of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.00	0.10
Public Works Technician	F	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	0.00	0.00
Engineering Technician	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENGINEERING TOTAL		**1.83**	**1.83**	**1.83**	**1.83**	**1.83**	**1.50**	**1.50**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
City Projects Managed	7	7	10	11	11	8	9
City Projects Inspected	6	6	10	8	10	7	8
Walk/Drives Inspected	30	30	40	32	31	55	150

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.3150.51050	Salary & Wages	114,276	116,666	131,195	105,345	109,280	105,464	0.11%
101.3150.51075	Overtime	3,804	10,929	9,864	10,000	10,000	10,000	0.00%
101.3150.51110	O.P.E.R.S.	15,139	18,494	17,506	16,148	16,699	16,165	0.11%
101.3150.51125	Medicare	1,702	1,849	2,013	1,673	1,730	1,674	0.06%
101.3150.51200	Health Insurance	17,973	16,244	17,551	14,981	16,500	16,222	8.28%
101.3150.51300	Worker's Compensation	2,463	2,373	2,005	2,105	2,208	2,429	15.39%
101.3150.51400	Life Insurance	126	126	56	100	100	100	0.00%
101.3150.51500	Uniforms	43	264	297	450	300	450	0.00%
101.3150.51600	Vehicle Allowance	3,000	3,000	1,418	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	158,526	169,945	181,905	153,802	159,817	155,504	1.11%
101.3150.52100	Travel & Training	250	246	889	1,000	1,000	2,500	150.00%
101.3150.53100	Utilities	1,267	1,547	1,677	2,000	1,872	5,000	150.00%
101.3150.53365	Professional Services	9,825	680	3,600	7,500	4,400	7,500	0.00%
101.3150.53410	Equipment Maintenance	2,028	1,020	2,820	3,000	3,000	3,000	0.00%
101.3150.53600	Advertising	266	216	320	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	1,027	880	871	1,880	858	1,250	-33.51%
101.3150.53800	Dues & Subscriptions	494	494	214	400	400	400	0.00%
101.3150.53990	Other Contractual	2,203	687	1,018	2,710	2,162	2,500	-7.75%
101.3150.54100	Office Supplies	1,327	1,965	2,401	1,650	1,650	2,000	21.21%
101.3150.54200	Equipment Operation	1,945	1,353	1,563	2,000	887	1,500	-25.00%
101.3150.54700	Other Supplies	137	56	89	400	100	400	0.00%
	Sub-Total Other Operating	20,769	9,144	15,462	22,940	16,729	26,450	15.30%
101.3150.55200	Equipment	980	264	60	750	465	750	0.00%
TOTAL ENGINEERING		**180,275**	**179,353**	**197,427**	**177,492**	**177,011**	**182,704**	2.94%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services/City Engineer	F	0.25	0.25	0.25	0.25	0.25	0.25	0.15
Asst. Dir. Of Mun. Services	F	0.00	0.00	0.00	0.00	0.00	0.00	0.10
Superintendent	F	1.00	0.50	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
Maintenance Specialist 1	F	0.00	0.00	0.00	0.00	0.50	0.50	0.50
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.46	0.46	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		**5.27**	**4.77**	**5.00**	**5.00**	**5.50**	**5.50**	**5.50**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Number of Parks	17	17	17	17	17	17	17
Acres of Park Maintained	436	436	436	436	436	436	436
Acres Mowed	240	240	240	240	240	240	240
Number of Ball Fields	17	17	17	16	16	16	16
Number of Soccer Fields	14	14	14	16	16	16	16
Miles of Bike Trails	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Number of Trees Planted	45	45	38	90	50	50	20

BUDGET HIGHLIGHTS

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

Park Maintenance - $10,000 for fertilizer, grass seed, roundup 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, $15,500 for broadleaf weed control for all parks and subdivision parks, turf maintenance at the Gov't Center, Hyattsville Park, and the TFAC.

Turf Supplies - fertilizer, grass seed and Round Up

Equipment - Misc. equipment that needs to be replaced: weed eaters, blowers, hedge trimmers, etc.

GENERAL FUND - DEPARTMENT: PARKS

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.4180.51000	Salary & Wages	170,086	176,111	198,447	193,324	195,226	193,417	0.05%
101.4180.51050	Wages - Seasonal	28,168	28,311	26,568	29,400	29,400	29,400	0.00%
101.4180.51075	Overtime	2,960	3,587	3,234	5,000	2,276	5,000	0.00%
101.4180.51110	O.P.E.R.S.	25,976	29,924	27,320	31,881	31,766	31,894	0.04%
101.4180.51125	Medicare	2,322	2,389	2,788	3,302	3,290	3,303	0.03%
101.4180.51200	Health Insurance	40,409	36,739	43,349	55,000	59,711	58,223	5.86%
101.4180.51300	Worker's Compensation	4,501	4,177	3,672	3,857	4,413	4,854	25.85%
101.4180.51400	Life Insurance	259	269	179	200	200	200	0.00%
101.4180.51500	Uniforms	1,868	1,336	2,316	2,500	2,500	2,500	0.00%
	Sub-Total Personnel	276,549	282,843	307,873	324,464	328,782	328,791	1.33%
101.4180.52100	Travel & Training	522	439	143	500	1,500	2,000	300.00%
101.4180.53100	Utilities	15,947	17,570	19,761	25,000	17,712	25,000	0.00%
101.4180.53383	Tree Maintenance	-	2,085	7,865	10,000	10,000	20,000	100.00%
101.4180.53410	Equipment Maintenance	7,584	9,188	10,036	17,000	14,553	17,000	0.00%
101.4180.53411	Park Maintenance	7,541	6,733	8,865	20,000	17,529	20,000	0.00%
101.4180.53500	Insurance	2,000	2,320	5,689	4,522	5,938	7,244	60.19%
101.4180.53961	Contract - Mowing	14,779	10,614	14,765	17,500	14,529	17,500	0.00%
101.4180.53990	Other Contractual	14,299	7,905	8,289	13,000	12,000	18,000	38.46%
101.4180.54200	Equipment Operation	18,585	19,106	18,257	20,000	16,278	20,000	0.00%
101.4180.54310	Maintenance Supplies	2,866	5,402	2,239	7,500	5,000	7,500	0.00%
101.4180.54320	Turf Supplies	3,786	4,734	12,823	12,000	12,000	12,000	0.00%
101.4180.54340	Sand, Stone, & Clay	-	-	-	1,000	499	1,000	0.00%
101.4180.54400	Small Tools	139	629	271	1,000	750	1,000	0.00%
101.4180.54550	Tree Replacement	5,035	6,761	6,120	5,000	5,000	10,000	100.00%
101.4180.54560	Tree Donation	2,470	240	3,455	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	2,559	4,561	528	3,000	3,000	3,000	0.00%
101.4180.54700	Other Supplies	6,227	6,508	5,996	7,000	7,400	7,000	0.00%
101.4180.54710	Safety Supplies	664	297	259	750	584	1,250	66.67%
	Sub-Total Other Operating	105,003	105,092	125,361	167,272	146,772	191,994	14.78%
101.4180.55114	Horse Trails in Kyle Park	995	-	-	-	-	-	0.00%
101.4180.55200	Equipment	793	3,927	1,449	1,000	1,000	625	-37.50%
	Sub-Total Capital Outlay	1,788	3,927	1,449	1,000	1,000	625	-37.50%
TOTAL PARKS		**383,340**	**391,862**	**434,683**	**492,736**	**476,554**	**521,410**	5.82%

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.4190.53950	Rec. Contract	8,850	26,550	17,700	17,700	17,700	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	1,000	-	-	-100.00%
TOTAL RECREATION		**8,850**	**26,550**	**17,700**	**18,700**	**17,700**	**17,700**	-5.35%

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Commentary:

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

BUDGET HIGHLIGHTS

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

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

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

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
101.6200.51000	Salary & Wages	91,690	-	-	-	-	-	0.00%
101.6200.51700	Unemployment Compensation	1,794	-	-	1,000	-	-	-100.00%
	Sub-Total Personnel	93,484	-	-	1,000	-	-	-100.00%
101.6200.53310	Audit Fees	37,485	31,267	31,869	35,000	32,500	35,000	0.00%
101.6200.53335	Bond Counsel/Special Legal	1,036	2,750	2,750	5,000	15,000	5,000	0.00%
101.6200.53350	Personnel Consultant	16,080	17,827	3,701	15,000	16,894	5,000	-66.67%
101.6200.53362	GAAP Conversion	18,500	18,500	18,500	20,000	18,500	18,500	-7.50%
101.6200.53363	Economic Development	7,938	3,735	5,303	-	-	-	0.00%
101.6200.53364	Downtown Coord. Contract	25,000	-	-	-	-	-	0.00%
101.6200.53491	Parking Lot Lease	-	3,000	1,500	1,500	1,500	1,500	0.00%
101.6200.53500	Insurance	11,175	10,491	11,433	16,006	14,907	20,572	28.53%
101.6200.53720	Community Newsletter	8,436	7,802	8,259	10,000	8,244	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	35	180	45	500	200	500	0.00%
101.6200.53915	Claims and Judgements	87,623	-	-	-	-	-	0.00%
101.6200.53930	County Auditor Fees	9,195	8,003	5,370	10,000	4,665	6,000	-40.00%
101.6200.53945	Housing of Prisoners	120	-	-	5,000	-	-	-100.00%
101.6200.53951	Vet Memorial	-	-	-	1,200	-	-	-100.00%
101.6200.53960	Fireworks Contract	15,450	7,725	23,175	16,000	15,450	16,000	0.00%
101.6200.53967	ARRA Planning Grant	-	12,020	-	-	-	-	0.00%
101.6200.53990	Other Contractual	40,874	17,439	31,383	5,000	3,701	10,000	100.00%
101.6200.54900	Contingency	18,973	2,463	25,827	25,000	17,050	10,000	-60.00%
	Sub-Total Other Operating	297,920	143,202	169,115	165,206	148,611	138,072	-16.42%
101.6200.57110	Trans. - Swimming Pool	-	75,000	107,500	80,000	80,000	65,000	-18.75%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	15,000	-	-	-	-	-	0.00%
101.6200.57145	Trans. - Medical Reimb. Fund	5,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	125	-	400	1,000	500	1,000	0.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	-	-	1,267	10,500	-	-	-100.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	20,125	19,794	21,250	5.59%
101.6200.57500	Advances To	775,000	150,000	100,000	-	-	-	0.00%
	Sub-Total Transfers/Refunds	795,125	225,000	209,167	111,625	100,294	87,250	-21.84%
TOTAL NON-DEPARTMENTAL		**1,186,529**	**368,202**	**378,282**	**277,831**	**248,905**	**225,322**	-18.90%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated
Number of Visitors Per Season	50,653	45,125	39,363	27,939	24,077	29,634	42,500
Average Daily Attendance	641	530	401	337	312	361	400
Daily Fee Visitors	18,601	18,025	15,115	10,915	9,334	12,456	10,500
Swim Lesson Participants	211	205	213	271	171	118	175
Subsidy as a % of Expenses	0%	0%	13%	24%	30%	15%	17%

BUDGET HIGHLIGHTS

Pool Management Fee - Includes $302,500 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 $9,775 for RecTrac & $4,100 for Rieck Mechanical HVAC, $1,800 for concession equipment repair, and $450 for phone system. Also includes $5,000 to upgrade credit card 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.

2016 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
202.0000.44205	Pool - Daily Admissions	140,244	99,588	90,432	120,000	118,572	120,000	0.00%
202.0000.44210	Pool - Season Passes	114,013	95,076	81,909	95,000	79,674	82,500	-13.16%
202.0000.44211	Pool Lessons	9,090	9,690	10,045	10,000	7,170	10,000	0.00%
202.0000.44220	Concession Sales	72,975	48,425	44,519	65,000	53,975	65,000	0.00%
202.0000.44222	Pool Rental Fees	6,319	3,865	2,431	4,000	825	2,000	-50.00%
202.0000.44226	Sales Tax - Pool	5,390	3,494	3,307	5,400	4,001	4,500	-16.67%
202.0000.47890	Other Misc. Revenues	2,042	1,870	416	1,000	734	1,000	0.00%
202.0000.49110	Transfers - General Fund	-	75,000	107,500	80,000	80,000	65,000	-18.75%
202.0000.49210	Reimbursements	12,600	23,675	15,680	15,000	25,033	15,000	0.00%
Total Receipts		**362,673**	**360,683**	**356,239**	**395,400**	**369,984**	**365,000**	-7.69%
202.4210.53100	Utilities	3,446	5,297	7,628	8,500	7,063	8,500	0.00%
202.4210.53372	Pool Management Fee	338,835	315,885	294,125	317,049	289,843	305,000	-3.80%
202.4210.53410	Equipment Maintenance	9,791	8,775	16,432	10,000	11,203	10,000	0.00%
202.4210.53420	Facilities Maintenance	9,576	3,156	3,157	7,500	1,907	7,500	0.00%
202.4210.53500	Insurance	2,000	2,320	2,550	3,570	3,500	4,830	35.29%
202.4210.53990	Other Contracts	3,181	3,758	3,796	3,500	3,046	3,500	0.00%
202.4210.53993	Concession - Sales Tax	6,436	6,449	3,282	6,000	3,971	6,000	0.00%
202.4210.54700	Other Supplies	576	746	1,347	1,000	414	1,000	0.00%
202.4210.54720	CPM - Concession Supplies	34,797	24,768	21,903	35,000	23,118	35,000	0.00%
202.4210.54721	City Concession Supplies	5,361	3,988	3,206	4,000	3,988	4,000	0.00%
	Sub-Total Other Operating	413,999	375,142	357,426	396,119	348,053	385,330	-2.72%
202.4210.55200	Equipment	193	2,197	-	1,000	-	1,000	0.00%
	Sub-Total Capital Outlay	193	2,197	-	1,000	-	1,000	0.00%
202.4210.57200	Reimbursements	-	20	21	-	-	-	0.00%
	Sub-Total Transfers/Refunds	-	20	21	-	-	-	0.00%
Total Expenditures		**414,192**	**377,359**	**357,447**	**397,119**	**348,053**	**386,330**	-2.72%
Excess/(Deficiency) of Revenues Over Expenditures		**(51,519)**	**(16,676)**	**(1,208)**	**(1,719)**	**21,931**	**(21,330)**	
Fund Balance January 1st		**75,615**	**24,096**	**7,420**	**6,212**	**6,212**	**28,143**	
Fund Balance December 31st		**24,096**	**7,420**	**6,212**	**4,493**	**28,143**	**6,813**	
Reserve For Encumbrances		**443**	**124**	**19**	**-**	**-**		

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services	F	0.25	0.25	0.25	0.25	0.25	0.25	0.15
Asst. Dir. Of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.00	0.10
Street Superintendent	F	1.00	0.50	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
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.25	1.25	1.25
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.00	0.23	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		**4.75**	**4.48**	**4.71**	**4.71**	**4.96**	**4.96**	**4.96**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated	2016 Estimated
Centerline Miles of Street	53	59	61	61	61	61	61
Lanes Miles of Street	118.0	154.0	158.0	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	31.9
Salt Used	633	962	304	1,073	700	700	700
Catch Basins Cleaned	1,250	1,250	1,560	1,700	1,800	1,800	1,800
Loads of Leaves Picked-Up & Disposed	300	300	128	150	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

2016 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
203.0000.42600	Motor Vehicle License Fees	70,508	70,496	66,391	70,500	71,500	71,858	1.93%
203.0000.42700	Gasoline Tax	351,484	338,472	351,895	350,000	354,350	355,000	1.43%
203.0000.44750	Leaf Collection Charge	30,926	31,195	15,211	-	2	-	0.00%
203.0000.47890	Miscellaneous	880	-	1,616	1,000	4,500	1,500	50.00%
203.0000.49210	Reimbursements	1,962	15,924	4,523	500	500	500	0.00%
Total Receipts		**455,760**	**456,087**	**439,636**	**422,000**	**430,852**	**428,858**	1.63%
203.3220.51000	Salary & Wages	202,892	179,448	177,725	196,758	200,597	197,654	0.46%
203.3220.51050	Wages - Seasonal	14,010	11,283	8,480	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	4,713	14,685	22,739	14,000	19,000	15,000	7.14%
203.3220.51110	O.P.E.R.S.	24,362	29,078	28,929	30,934	32,172	31,200	0.86%
203.3220.51125	Medicare	2,527	2,254	2,262	3,204	3,332	3,231	0.84%
203.3220.51200	Health Insurance	44,423	58,454	59,025	78,648	78,648	76,418	-2.84%
203.3220.51300	Worker's Compensation	4,489	4,863	3,313	3,750	3,683	4,051	8.03%
203.3220.51400	Life Insurance	199	201	192	300	200	200	-33.33%
203.3220.51500	Uniforms	2,196	1,425	1,858	2,250	2,250	2,250	0.00%
	Sub-Total Personnel	299,811	301,691	304,523	340,044	350,082	340,204	0.05%
203.3220.52100	Travel & Training	116	225	416	485	485	2,000	312.37%
203.3220.53100	Utilities	5,330	7,916	7,589	8,500	8,358	9,000	5.88%
203.3220.53210	Uniform Rental	107	1,637	903	2,000	1,500	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	-	-	-	-	-	2,500	2500.00%
203.3220.53383	Tree Maintenance	10,465	8,675	7,525	7,000	7,000	7,000	0.00%
203.3220.53410	Equipment Maintenance	7,771	67	700	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	5,694	3,777	5,515	7,000	5,364	7,000	0.00%
203.3220.53440	Radio Maintenance	212	-	-	970	500	970	0.00%
203.3220.53452	Traffic Signal Maintenance	-	-	-	-	-	18,000	18000.00%
203.3220.53480	Catch Basin Replacement	5,171	5,050	7,853	7,500	7,500	7,500	0.00%
203.3220.53500	Insurance	5,500	6,380	7,015	9,821	9,500	13,110	33.49%
203.3220.53600	Legal Advertising	204	-	-	388	50	250	-35.57%
203.3220.53960	Contract - Roadside Mowing	5,383	5,151	5,151	5,300	5,000	5,300	0.00%
203.3220.53990	Other Contractual	16,191	13,892	26,231	18,000	18,000	18,000	0.00%
203.3220.54100	Office Supplies	-	-	-	400	-	-	-100.00%
203.3220.54200	Equipment Operation	585	-	-	-	-	-	0.00%
203.3220.54510	Asphalt & Gravel	8,583	8,282	7,899	12,500	12,500	20,000	60.00%

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2016 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
203.3220.54530	Street Signs	4,550	277	4,166	8,245	4,500	8,000	-2.97%
203.3220.54700	Other Supplies	5,919	4,000	4,511	4,850	4,500	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	61	-	-	1,940	-	1,000	-48.45%
	Sub-Total Other Operating	81,842	65,329	85,474	94,899	84,757	126,480	33.28%
203.3220.55200	Equipment	1,114	1,098	151,101	1,000	1,000	1,000	0.00%
	Sub-Total Capital Outlay	1,114	1,098	151,101	1,000	1,000	1,000	0.00%
203.3220.57130	Trf-Bond Ret. Fund - Prin.	52,000	52,000	-	-	-	-	0.00%
203.3220.57140	Trf-Bond Ret. Fund - Int.	8,994	7,700	-	-	-	-	0.00%
	Sub-Total Transfers	60,994	59,700	-	-	-	-	0.00%
Total Expenditures		**443,761**	**427,818**	**541,098**	**435,943**	**435,839**	**467,684**	7.28%
Excess/(Deficiency) of Revenues Over Expenditures		**11,999**	**28,269**	**(101,462)**	**(13,943)**	**(4,987)**	**(38,826)**	
Fund Balance January 1st		**265,969**	**277,968**	**306,237**	**204,775**	**204,775**	**199,788**	
Fund Balance December 31st		**277,968**	**306,237**	**204,775**	**190,832**	**199,788**	**160,962**	
Reserve For Encumbrances		**9,033**	**20,441**	**3,701**	**20,000**	**20,000**	**20,000**	
Unencumbered Cash 12/31		**268,935**	**285,796**	**201,074**	**170,832**	**179,788**	**140,962**	

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.

2016 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
204.0000.42600	Motor Vehicle License Fees	5,717	5,232	5,383	5,800	5,800	5,829	0.50%
204.0000.42700	Gasoline Tax	28,499	27,444	28,532	28,500	28,730	28,500	0.00%
Total Receipts		**34,216**	**32,676**	**33,915**	**34,300**	**34,530**	**34,329**	0.08%
204.3230.53960	Contract - Street Lines	9,409	6,596	1,362	12,500	8,500	2,500	-80.00%
204.3230.53990	Other Contractual	4,164	3,470	2,796	7,000	3,500	7,000	0.00%
204.3230.54510	Asphalt & Gravel	3,588	7,844	6,326	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	10,000	10,000	10,000	10,000	20,000	15,000	50.00%
204.3230.54700	Other Supplies	608	659	374	1,000	1,233	1,000	0.00%
	Sub-Total Other Operating	27,769	28,569	20,858	36,500	39,233	31,500	-13.70%
204.3230.55200	Equipment	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	-	-	-	0.00%
Total Expenditures		**27,769**	**28,569**	**20,858**	**36,500**	**39,233**	**31,500**	-13.70%
Excess/(Deficiency) of Revenues Over Expenditures		**6,447**	**4,107**	**13,057**	**(2,200)**	**(4,703)**	**2,829**	
Fund Balance January 1st		**98,298**	**104,745**	**108,852**	**121,909**	**121,909**	**117,206**	
Fund Balance December 31st		**104,745**	**108,852**	**121,909**	**119,709**	**117,206**	**120,035**	
Reserve For Encumbrances		**4,166**	**5,014**	**626**	**2,500**	**2,500**	**2,500**	
Unencumbered Cash 12/31		**100,579**	**103,838**	**121,283**	**117,209**	**114,706**	**117,535**	

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	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Actual	2015 Budget	2016 Budget
Equipment Operator	F	1.00	1.00	1.00	1.00	1.25	1.25	1.25
MUNICIPAL ROAD TOTAL		**1.00**	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**	**1.25**

BUDGET HIGHLIGHTS

Salt - 2016 Budget is 400 tons at $125/ton.

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

2016 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
205.0000.42800	Permissive License Fees	200,937	205,565	214,026	210,000	218,888	219,982	4.75%
205.0000.47890	Miscellaneous	16	-	-	-	501	500	0.00%
205.0000.49210	Reimbursements	-	655	-	-	-	-	0.00%
Total Receipts		**200,953**	**206,220**	**214,026**	**210,000**	**219,389**	**220,482**	4.99%
205.3240.51000	Salary & Wages	44,188	45,478	51,765	56,273	57,642	57,607	2.37%
205.3240.51075	Overtime	1,967	4,062	5,693	5,000	5,000	5,000	0.00%
205.3240.51110	O.P.E.R.S.	5,882	7,105	8,021	8,578	8,770	8,765	2.18%
205.3240.51125	Medicare	636	682	734	816	836	835	2.33%
205.3240.51200	Health Insurance	14,830	15,925	16,665	18,575	20,556	24,322	30.94%
205.3240.51300	Worker's Compensation	1,156	1,058	933	980	1,004	1,104	12.65%
205.3240.51400	Life Insurance	64	67	47	75	50	70	-6.67%
	Sub-Total Personnel	68,723	74,377	83,858	90,297	93,858	97,703	8.20%
205.3240.53410	Equipment Maintenance	17,134	19,863	22,702	26,000	20,000	26,000	0.00%
205.3240.53480	Catch Basin Replacement	-	1,400	-	2,000	1,000	2,000	0.00%
205.3240.53960	Contract - Street Lines	-	-	-	-	-	7,500	100.00%
205.3240.53990	Other Contractual	14,708	558	1,350	750	750	750	0.00%
205.3240.54200	Equipment Operation	17,148	18,671	22,581	25,000	15,545	20,000	-20.00%
205.3240.54400	Small Tools	2,112	583	836	2,000	1,000	2,000	0.00%
205.3240.54510	Asphalt & Gravel	1,233	1,266	5,346	10,000	10,000	20,000	100.00%
205.3240.54520	Salt	30,337	37,269	47,056	40,000	80,000	50,000	25.00%
205.3240.54530	Street Signs	2,137	3,016	-	7,500	5,000	5,000	-33.33%
205.3240.54535	Street Flags and Banners	-	-	-	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	873	873	691	1,000	850	1,000	0.00%
205.3240.54700	Other Supplies	670	1,613	4,346	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	86,352	85,112	104,908	123,250	143,145	143,250	16.23%

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2016 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
205.3240.55200	Equipment	-	-	1,134	4,500	4,500	2,000	-55.56%
205.3240.55555	Main Street Streetscape	1,541	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	1,541	-	1,134	4,500	4,500	2,000	-55.56%
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.	2,250	1,900	775	1,185	1,185	800	-32.49%
	Sub-Total Transfers	12,250	11,900	10,775	11,185	11,185	10,800	-3.44%
Total Expenditures		**168,866**	**171,389**	**200,675**	**229,232**	**252,688**	**253,753**	10.70%
Excess/(Deficiency) of Revenues Over Expenditures		**32,087**	**34,831**	**13,351**	**(19,232)**	**(33,299)**	**(33,271)**	
Fund Balance January 1st		**187,844**	**219,931**	**254,762**	**268,113**	**268,113**	**234,814**	
Fund Balance December 31st		**219,931**	**254,762**	**268,113**	**248,881**	**234,814**	**201,543**	
Reserve For Encumbrances		**8,595**	**11,536**	**6,848**	**10,000**	**10,000**	**10,000**	
Unencumbered Cash 12/31		**211,336**	**243,226**	**261,265**	**238,881**	**224,814**	**191,543**	

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
209.0000.47860	Sale of Contraband/Forfeitures	8,047	10,522	1,282	2,500	3,697	2,500	0.00%
Total Receipts		**8,047**	**10,522**	**1,282**	**2,500**	**3,697**	**2,500**	0.00%
209.6040.53990	Other Contractual	170	756	-	-	96	-	0.00%
209.6040.53991	DARE Expenses	-	-	-	-	-	-	0.00%
209.6040.54320	Firearms Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	170	756	-	-	96	-	0.00%
209.6040.55200	Equipment	6,770	4,600	8,304	3,000	13,000	3,000	0.00%
Total Expenditures		**6,940**	**5,356**	**8,304**	**3,000**	**13,096**	**3,000**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**1,107**	**5,166**	**(7,022)**	**(500)**	**(9,399)**	**(500)**	
Fund Balance January 1st		**15,332**	**16,439**	**21,605**	**14,583**	**14,583**	**5,184**	
Fund Balance December 31st		**16,439**	**21,605**	**14,583**	**14,083**	**5,184**	**4,684**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
210.0000.45100	Court Fees - DUI	350	275	473	400	1,000	500	-20.00%
Total Receipts		**350**	**275**	**473**	**400**	**1,000**	**500**	-20.00%
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		**-**	**-**	**-**	**-**	**-**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**350**	**275**	**473**	**400**	**1,000**	**500**	
Fund Balance January 1st		**3,429**	**3,779**	**4,054**	**4,527**	**4,527**	**5,527**	
Fund Balance December 31st		**3,779**	**4,054**	**4,527**	**4,927**	**5,527**	**6,027**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
211.0000.45100	Drug Fines and Forfeitures	-	-	100	100	-	100	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		**-**	**-**	**100**	**100**	**-**	**100**	0.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		**-**	**-**	**-**	**-**	**-**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**-**	**-**	**100**	**100**	**-**	**100**	
Fund Balance January 1st		**6,891**	**6,891**	**6,891**	**6,991**	**6,991**	**6,991**	
Fund Balance December 31st		**6,891**	**6,891**	**6,991**	**7,091**	**6,991**	**7,091**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2016 BUDGET WORKSHEET
FIELDSTONE PLACE PHASE 1 MUNICIPAL TAX INCREMENT EQUIVALENT FUND

This Fund was established in 2012 to account for Tax Incremental Financing receipts (PILOT payments (Payments in Lieu of Taxes)) generated by the Fieldstone Place TIF agreement. This fund will receive PILOT payments from the County Auditor's office and make required distributions of these payments to the Developer and to the Tipp City Exempted Village School District in accordance with the TIF Agreement.

Account	Description	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
220.0000.44160	PILOT Payments	-	-	68,723	70,505	100.00%
Total Receipts		**-**	**-**	**68,723**	**70,505**	100.00%
220.3280.53930	County Auditor Fees	-	-	753	796	100.00%
220.3280.57304	TIF Payment to Montgomery County Port Authority	-	-	58,561	60,300	100.00%
220.3280.57305	TIF Payment to Tipp City Schools	-	-	9,409	9,409	100.00%
	Sub-total Other Expenses	-	-	68,723	70,505	100.00%
Total Expenditures		**-**	**-**	**68,723**	**70,505**	100.00%
Excess/(Deficiency) of Revenues Over Expenditures		**-**	**-**	**-**	**-**	
Fund Balance January 1st		**-**	**-**	**-**	**-**	
Fund Balance December 31st		**-**	**-**	**-**	**-**	
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.

		2016	
Description	**Funded By:**	**Principal**	**Interest**
G.O. BONDS			
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	18,900
Street Improvement Bonds dated 5-1-04 due 12-1-17	Municipal Road Fund	10,000	800
Total Governmental Fund G.O. Bond Payments		**110,000**	**19,700**
G.O. Notes	**Funded by:**		
County Road 25A Notes dated 2-18-15 due 2-17-16	Debt Service Fund (a)	375,000	3,750
Kinna Drive Notes dated 2-18-15 due 2-17-16	Debt Service Fund (b)	145,000	1,450
Aerial Ladder Notes dated 2-18-15 due 2-17-16	Debt Service Fund (c)	410,000	4,100
Sewer System Improvement Notes (Abbott) dated 2-18-15 due 2-17-16	Debt Service Fund (d)	205,000	2,050
Downtown Streetscape Notes dated 2-18-15 due 2-17-16	Debt Service Fund (e)	400,000	4,000
Fire Station Improvement Notes dated 11-26-15 due 11-25-16	Debt Service Fund (f)	1,220,000	12,200
South Third Street Reconstruction dated 11-26-15 due 11-25-16	Debt Service Fund (g)	341,000	4,810
Total G.O. Notes		**3,096,000**	**32,360**
OPWC Loan			
Downtown Streetscape Loan		**48,300**	**-**
Grand Total		**$ 3,254,300**	**$ 52,060**

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 $330,000 for one year
b - Notes will be reissued with a principal balance of $95,000 for one year
c - Notes will be reissued with a principal balance of $327,500 for one year
d - Notes will be reissued with a principal balance of $130,000 for one year term
e - Notes will be reissued with a principal balance of $310,000 for one year term
f - Notes will be reissued with a principal balance of $975,000 for one year term
g - Notes will be reissued with a principal balance of $271,000 for one year term

2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
311.0000.48110	Sale of G.O. Notes	758,000	4,077,000	3,772,500	3,066,000	3,066,000	2,438,500	-20.47%
311.0000.48160	Premiums	5,640	24,881	25,281	20,000	20,000	20,000	0.00%
311.0000.49100	Transfers	1,040,152	1,476,709	871,466	920,823	918,960	870,363	-5.48%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		**1,803,792**	**5,578,590**	**4,669,247**	**4,006,823**	**4,004,960**	**3,328,863**	-16.92%
311.8100.53991	Issuance Costs	3,970	20,720	20,390	10,000	10,000	10,000	0.00%
311.8100.56100	Debt - Principal	1,695,000	5,134,000	4,866,091	3,970,800	3,970,800	3,254,300	-18.04%
311.8100.56200	Debt - Interest	101,211	108,991	81,449	64,860	62,975	53,763	-17.11%
Total Expenditures		**1,800,181**	**5,263,711**	**4,967,930**	**4,045,660**	**4,043,775**	**3,318,063**	-17.98%
Excess/(Deficiency) of Revenues Over Expenditures		**3,611**	**314,879**	**(298,683)**	**(38,837)**	**(38,815)**	**10,800**	
Fund Balance January 1st		**31,903**	**35,514**	**350,393**	**51,710**	**51,710**	**12,895**	
Fund Balance December 31st		**35,514**	**350,393**	**51,710**	**12,873**	**12,895**	**23,695**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**		

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % 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	3,507	3,507	3,507	0.00%
312.8105.53990	Other Contractual	66	-	-	-	-	-	0.00%
	Sub-Total Other Operating	3,573	3,507	3,507	3,507	3,507	3,507	0.00%
312.8105.56100	Debt - Principal	40,000	40,000	45,000	45,000	45,000	45,000	0.00%
312.8105.56200	Debt - Interest	28,065	26,665	25,265	23,623	23,623	21,890	-7.34%
	Sub-Total Debt Service	68,065	66,665	70,265	68,623	68,623	66,890	-2.53%
Total Expenditures		**71,638**	**70,172**	**73,772**	**72,130**	**72,130**	**70,397**	-2.40%
Excess/(Deficiency) of Revenues Over Expenditures		**2,015**	**3,481**	**(119)**	**1,523**	**1,523**	**3,256**	
Fund Balance January 1st		**8,954**	**10,969**	**14,450**	**14,331**	**14,331**	**15,854**	
Fund Balance December 31st		**10,969**	**14,450**	**14,331**	**15,854**	**15,854**	**19,110**	
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 -
$25,000 - safety surface installation and repair
$25,000 - neighborhood park improvements
$8,000 - Ornamental Fence - Canal Lock Park

Government Center Improvements - $25,000 - Iwatch Generator (5 units) Monitoring System
$5,000 - Replace Fire Alarm Control Panel
$5,000 - Replace Carpet in City Manager's Offices
$5,000 - Replace Heat Exchangers as necessary

Community Service Building Improvements - $92,882 - Public Restrooms (24/7 access)
$57,750 - Replace Flat Roof
$45,000 - Replace Windows (16 each)

TFAC Improvements -
$15,000 - Replace Pumps and Motors (as needed)
$7,500 - Paint & Caulk Pool Bottoms
$7,500 - Paint Facility (Bldg Trim/Light Poles)
$10,000 - Computer & Security Upgrades
$5,000 - Refrigerators/Freezers

Street Improvements -
$540,000 - annual repaving program
$419,000 - Westedge Storm Sewer Improvements (Phase I)
$80,000 - alleys, curbs, gutters, and stormwater improvements
$45,000 - Weller Drive Traffic Study and Reconstruction

Equipment by Department:

Fire Dept
Portable Radios - $50,000
Hose Washer/Dryer - $30,000
SCBA bottles and upgrades - $10,000
Replacement hose - $8,000

Parks Dept
Replace Ven-Trac Multi-Use Tractor - $18,000
Tri-Deck Mower - $18,000
Zero turn Mower- $10,250
Replace 2000 Gator - $9,500

Emergency Medical Services
Cardiac Monitor - $32,000

Administration
Computer Replacement - $63,250
Interstate (exit ramp) Design Plan - $20,000
City Manager/HR Copy Machine - $11,000
CDBG City Match - $10,000
Fiber Optics Testing and Maintenance - $10,000
Software/Licensing - $6,000

Police Dept.
Portable Radios - $51,500
Cruisers/Vehicles- $27,500
In-Car Digital Video - $20,000
Vehicle Equipment- $18,000
Mobile Computers in Vehicles - $10,200
Taser Replacement - $4,800
Vehicle Radar Units - $2,700

Streets Dept
Traffic Video Controller - $14,000
Traffic Control Server - $7,000

2016 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
417.0000.41500	Income Tax Receipts (.2%)	659,292	725,304	730,108	755,670	793,454	817,257	8.15%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	830,702	913,877	888,728	952,137	999,744	1,029,736	8.15%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	-	696,422	888,728	952,137	999,744	1,029,736	8.15%
417.0000.43210	State/Local Grant	10,000	-	-	177,083	149,800	-	-100.00%
417.0000.44190	Township - EMS Share	-	-	80,271	-	-	-	0.00%
417.0000.47100	Sale of Assets	2,978	14,905	30,411	15,000	15,866	15,000	0.00%
417.0000.47410	Assessments-SWC&G	39,224	44,286	165,763	100,000	64,173	75,000	-25.00%
417.0000.47700	Donations - Parks	-	-	300	-	-	-	0.00%
417.0000.47890	Other Miscellaneous Revenue	-	-	-	-	73	-	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%
417.0000.49210	Reimbursements	-	1,128	3,124	1,000	-	1,000	0.00%
417.0000.49520	Advance In	-	150,000	100,000	-	200,000	-	0.00%
Total Receipts		**4,648,170**	**2,545,922**	**2,887,433**	**2,953,027**	**3,222,853**	**2,967,729**	0.50%
417.7100.53930	County Auditor Fees	1,894	1,939	1,732	2,100	1,822	2,100	0.00%
417.7100.53991	Bond Underwriting Fees	4,426	-	-	-	-	-	0.00%
417.7100.53992	Auction Expenses	291	128	2,069	1,000	1,190	1,000	0.00%
	Sub-Total Other Operating	6,611	2,067	3,801	3,100	3,012	3,100	0.00%
417.7100.55100	Facilities	-	19,659	150,224	71,500	126,707	40,000	-44.06%
417.7100.55101	Public Restrooms in Comm Svcs Bldg	-		-	-	-	92,882	100.00%
417.7100.55105	Facilities - Parks	95,006	49,354	76,326	279,000	279,000	100,000	-64.16%
417.7100.55106	Storage Facility/Land Purchase	-	-	-	200,000	200,000	-	-100.00%
417.7100.55107	Fire Station Improvements	152,216	1,699,340	156,159	8,000	3,000	8,000	0.00%
417.7100.55110	Old City Building Renovation	-	-	-	-	-	102,750	100.00%
417.7100.55148	CDBG Match	-	-	-	-	-	10,000	100.00%
417.7100.55200	Equipment - Administration	11,550	31,152	9,845	80,000	76,812	21,000	-73.75%
417.7100.55201	Equipment - Fire	990,113	26,843	33,000	30,000	30,000	98,000	226.67%
417.7100.55202	Equipment - EMS	13,008	39,499	340,019	30,000	36,620	32,000	6.67%
417.7100.55203	Equipment - Police	31,375	112,030	117,110	145,700	142,314	134,700	-7.55%
417.7100.55205	Equipment - Street	29,168	127,399	189,423	273,000	257,579	43,000	-84.25%
417.7100.55206	Equipment - Parks	31,437	66,403	57,708	92,000	87,624	55,750	-39.40%
417.7100.55208	Equipment - TFAC	5,400	50,351	14,726	23,000	6,365	30,000	30.43%
417.7100.55220	Info Tech. Upgrade	31,643	63,006	60,452	38,100	38,100	69,250	81.76%
417.7100.55510	Street Resurfacing	425,669	428,165	206,497	580,000	489,114	540,000	-6.90%
417.7100.55520	Sidewalks, Curbs, & Gutters	-	50,000	4,532	25,000	24,000	25,000	0.00%

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2016 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
417.7100.55530	Alley Maint. Program	21,237	-	-	25,000	-	25,000	0.00%
417.7100.55531	Stormsewer Improvements	-	32,324	42,732	30,000	15,000	30,000	0.00%
417.7100.55532	Franklin St. Reconstruction	115,161	-	-	-	-	-	0.00%
417.7100.55534	Dow St. Reconstruction	16,674	507,534	223,760	-	-	-	0.00%
417.7100.55535	S. Third St. Reconstruction	35,228	441,877	-	-	-	-	0.00%
417.7100.55538	N. Fourth Street Improvement	-	-	83,068	-	1,934	-	0.00%
417.7100.55552	St. Rt. 571/W. Main St. Impr.	-	-	77,274	-	-	-	0.00%
417.7100.55555	Main St. Streetscape	-	77,972	-	-	-	-	0.00%
417.7100.55556	County Road 25A Reconstruction	-	-	-	-	400,000	-	0.00%
417.7100.55560	Donn Davis Way (Turn Lane)	-	-	68,402	-	-	-	0.00%
417.7100.55561	Kess.-Cowl. Road Project	-	-	128,655	-	6,434	-	0.00%
417.7100.55562	Weller Drive Improvements	-	-	-	-	-	45,000	100.00%
417.7100.55567	Westedge Storm Phase 1	-	-	-	-	30,000	419,000	100.00%
417.7100.55568	Westedge Storm Phase 2	-	-	-	-	-	22,000	100.00%
	Sub-Total Capital Outlay	2,004,885	3,822,908	2,039,912	1,930,300	2,250,603	1,943,332	0.68%
417.7100.56050	Debt Issuance Costs	13,148	2,581	-	5,000	-	5,000	0.00%
417.7100.57130	Trf-Bond Ret. Fund Prin.	200,000	696,892	764,500	827,800	844,800	805,800	-2.66%
417.7100.57140	Trf-Bond Ret. Fund Int.	54,283	87,692	62,999	81,838	62,975	53,763	-34.31%
417.7100.57304	Revenue Sharing (TIF Agreement)	-	-	1,267	5,000	-	-	-100.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	20,125	17,553	20,250	0.62%
417.7100.57310	Tax Refunds	32,531	40,872	60,951	75,000	75,000	90,000	20.00%
417.7100.57500	Advance Out (to General Fund)	-	-	150,000	100,000	100,000	200,000	100.00%
	Sub-Total Transfer/Refunds	299,962	828,037	1,039,717	1,114,763	1,100,328	1,174,813	5.39%
Total Expenditures		**2,311,458**	**4,653,012**	**3,083,430**	**3,048,163**	**3,353,943**	**3,121,245**	2.40%
Excess/(Deficiency) of Revenues Over Expenditures		**2,336,712**	**(2,107,090)**	**(195,997)**	**(95,136)**	**(131,090)**	**(153,516)**	
Fund Balance January 1st		**665,351**	**3,002,063**	**894,973**	**698,976**	**698,976**	**567,886**	
Fund Balance December 31st		**3,002,063**	**894,973**	**698,976**	**603,840**	**567,886**	**414,370**	
Reserve For Encumbrances		**2,725,856**	**540,334**	**526,605**	**100,000**	**100,000**	**100,000**	
Unencumbered Cash 12/31		**276,207**	**354,639**	**172,371**	**503,840**	**467,886**	**314,370**	

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.

2016 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
420.0000.41500	Income Tax Receipts (.25)	813,386	203,406	48,272	15,000	18,500	12,000	-20.00%
420.0000.47840	Park Development Fee	-	-	12,049	-	-	-	0.00%
420.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		**813,386**	**203,406**	**60,321**	**15,000**	**18,500**	**12,000**	-20.00%
420.7105.55207	Equipment - Pool	4,155	-	3,560	19,000	25,000	12,000	-36.84%
	Sub-Total Capital Outlay	4,155	-	3,560	19,000	25,000	12,000	-36.84%
420.7105.57130	Trf-Bond Ret. Fund - Prin.	675,000	308,416	-	-	-	-	0.00%
420.7105.57140	Trf-Bond Ret. Fund - Int.	37,625	14,000	-	-	-	-	0.00%
420.7105.57310	Tax Refunds	18,076	22,711	2,570	1,500	3,367	-	-100.00%
	Sub-Total Transfers/Refunds	730,701	345,127	2,570	1,500	3,367	-	-100.00%
Total Expenditures		**734,856**	**345,127**	**6,130**	**20,500**	**28,367**	**12,000**	-41.46%
Excess/(Deficiency) of Revenues Over Expenditures		**78,530**	**(141,721)**	**54,191**	**(5,500)**	**(9,867)**	**-**	
Fund Balance January 1st		**75,523**	**154,053**	**12,332**	**66,523**	**66,523**	**56,656**	
Fund Balance December 31st		**154,053**	**12,332**	**66,523**	**61,023**	**56,656**	**56,656**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2016 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 2015-2018 for the widening-reconstruction of County Road 25A from SR571 south to Evanston Road.

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
428.0000.43100	Federal Grant	-	-	-	2,569,600	2,491,920	-	-100.00%
428.0000.43200	State Grant	-	-	-	700,000	700,000	-	-100.00%
428.0000.43300	Local Grant	-	50,000	-	210,000	195,000	-	-100.00%
Total Receipts		**-**	**50,000**	**-**	**3,479,600**	**3,386,920**	**-**	-100.00%
428.7130.55557	25A Construction	-	-	-	3,479,600	3,436,920	-	-100.00%
	Sub-total Capital Outlay	-	-	-	3,479,600	3,436,920	-	-100.00%
Total Expenditures		**-**	**-**	**-**	**3,479,600**	**3,436,920**	**-**	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		**-**	**50,000**	**-**	**-**	**(50,000)**	**-**	
Fund Balance January 1st		**-**	**-**	**50,000**	**50,000**	**50,000**	**-**	
Fund Balance December 31st		**-**	**50,000**	**50,000**	**50,000**	**-**	**-**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2016 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
605.0000.44310	Electric Light & Power Charges	11,955,265	13,365,371	14,929,471	15,035,989	15,261,529	16,024,605	6.57%
605.0000.44330	Electric Line Extension Fees	48,906	1,979	-	50,000	71,361	50,000	0.00%
605.0000.47100	Sale of Assets	43,270	10,820	12,557	-	-	-	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	59,618	57,358	54,088	51,700	54,065	57,500	11.22%
605.0000.47890	Other Misc. Revenue	75,637	57,106	39,580	75,000	80,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	1,672,880	1,561,460	1,449,670	1,338,126	1,338,000	1,226,459	-8.35%
605.0000.48160	Premium on Sale of Debt	12,446	11,689	10,075	10,000	10,856	15,000	50.00%
605.0000.49210	Reimbursements	20,217	60,737	143,731	25,000	159,218	25,000	0.00%
605.0000.49999	Credit Card Clearance	-	(2,114)	(194)	-	-	-	0.00%
Total Receipts		**13,890,300**	**15,126,467**	**16,641,039**	**16,587,876**	**16,977,090**	**17,475,625**	5.35%
Administration	Personnel	100,268	121,709	125,311	134,672	119,186	123,318	-8.43%
	Other Operating	624,068	675,301	673,032	738,000	695,406	744,724	0.91%
	Debt Service	1,868,306	1,752,696	1,633,694	1,580,434	1,580,434	1,378,270	-12.79%
	Transfers	587,503	577,834	632,842	706,359	701,852	747,758	5.86%
	Sub-total Administration	3,180,145	3,127,540	3,064,879	3,159,464	3,096,878	2,994,070	-5.23%
Distribution	Personnel	938,692	979,457	981,075	1,061,834	1,061,834	1,102,191	3.80%
	Operating	356,610	446,163	269,542	378,140	378,140	505,558	33.70%
	Capital Outlay	550,389	1,856,291	1,539,091	7,034,327	7,034,327	877,250	-87.53%
	Refunds	83,590	262,774	1,874	2,215	2,215	2,500	12.87%
	Sub-Total Distribution	1,929,281	3,544,685	2,791,582	8,476,516	8,476,516	2,487,499	-70.65%
Purchase of Power		7,658,076	8,820,221	10,789,250	10,947,867	10,947,867	11,495,260	5.00%
Total Expenditures		**12,767,502**	**15,492,446**	**16,645,711**	**22,583,848**	**22,521,261**	**16,976,829**	-24.83%
Excess/(Deficiency) of Revenues Over Expenditures		**1,122,798**	**(365,979)**	**(4,672)**	**(5,995,972)**	**(5,544,171)**	**498,796**	
Fund Balance January 1st		**6,759,215**	**7,882,013**	**7,516,034**	**7,511,362**	**7,511,362**	**1,967,191**	
Fund Balance December 31st		**7,882,013**	**7,516,034**	**7,511,362**	**1,515,390**	**1,967,191**	**2,465,987**	
Reserve For Encumbrances		**2,436,528**	**3,587,498**	**3,921,401**	**1,000,000**	**1,000,000**	**1,000,000**	
Unencumbered Fund Balance at December 31		**5,445,485**	**3,928,536**	**3,589,961**	**515,390**	**967,191**	**1,465,987**	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.15
Utility Director	F	0.5	0.5	0.5	0.5	0.5	0.5	0
Asst. Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.35
Asst. Utility Director	F	0.5	0.5	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0	0	0.5	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**

BUDGET HIGHLIGHTS

Electric Administration expenses are charged to this department. This includes 15% of the Director of Municipal Services salary, 35% of the Deupty 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
605.5260.51000	Salary & Wages	72,717	88,150	92,768	95,379	88,818	82,016	-14.01%
605.5260.51110	O.P.E.R.S.	9,276	12,706	13,026	13,353	12,435	11,482	-14.01%
605.5260.51125	Medicare	1,055	1,278	1,345	1,383	1,385	1,189	-14.03%
605.5260.51200	Health Insurance	15,107	18,010	16,707	22,977	14,868	26,893	17.04%
605.5260.51300	Worker's Compensation	2,050	1,505	1,345	1,470	1,570	1,617	10.00%
605.5260.51400	Life Insurance	63	60	120	110	110	121	10.00%
	Sub-Total Personnel	100,268	121,709	125,311	134,672	119,186	123,318	-8.43%
605.5260.52100	Travel & Training	1,403	1,690	3,566	4,500	4,000	6,000	33.33%
605.5260.53320	Engineering	5,145	3,689	2,311	7,000	5,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	9,067	1,613	2,276	6,000	8,218	6,000	0.00%
605.5260.53360	Economic Development	9,393	13,871	11,039	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	6,968	12,927	16,503	20,000	10,153	20,000	0.00%
605.5260.53368	Note Issuance Fee	8,626	6,868	-	9,000	6,036	7,000	-22.22%
605.5260.53410	Maintenance Contracts	2,139	22,276	7,066	15,000	15,000	17,000	13.33%
605.5260.53600	Advertising	1,267	-	1,749	800	147	800	0.00%
605.5260.53700	Printing & Reproduction	802	726	1,112	800	531	800	0.00%
605.5260.53800	Dues & Subscriptions	14,312	15,882	10,308	13,400	10,691	13,400	0.00%
605.5260.53990	Other Contractual	2,095	3,231	6,931	3,000	3,000	3,000	0.00%
605.5260.53991	Electric Excise Tax - Local	549,147	576,274	591,979	625,000	599,380	629,349	0.70%
605.5260.53992	Electric Excise Tax - Outside	13,048	15,656	17,270	17,500	17,500	18,375	5.00%
605.5260.54100	Office Supplies	656	598	922	1,000	750	1,000	0.00%
	Sub-Total Other Operating	624,068	675,301	673,032	738,000	695,406	744,724	0.91%
605.5260.56100	Debt Payment - Principal	1,834,667	1,722,880	1,611,460	1,544,793	1,544,793	1,338,126	-13.38%
605.5260.56200	Debt Payment - Interest	33,639	29,816	22,234	35,641	35,641	40,144	12.63%
	Sub-Total Debt Service	1,868,306	1,752,696	1,633,694	1,580,434	1,580,434	1,378,270	-12.79%
605.5260.57205	Utility Billing Charges - Reimb.	88,723	89,430	92,466	104,919	91,391	106,774	1.77%
605.5260.57210	Administrative Reimbursements	498,780	488,404	540,376	601,440	610,461	640,984	6.57%
	Sub-Total Transfers	587,503	577,834	632,842	706,359	701,852	747,758	5.86%
Total Administration Expenditures		**3,180,145**	**3,127,540**	**3,064,879**	**3,159,464**	**3,096,878**	**2,994,070**	-5.23%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

STAFFING

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Superintendent	F	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
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	6.00	5.00
Apprentice Lineman	F	2.00	1.00	1.00	1.00	1.00	1.00	3.00
Laborer	F	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
Store Room Clerk	F	0.80	0.80	0.00	0.00	0.00	0.00	0.00
Meter Reader (50%) - 2	P	0.26	0.26	0.00	0.00	0.00	0.00	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60	0.60
ELECTRIC DISTRIBUTION TOTAL		**13.66**	**12.66**	**11.60**	**11.60**	**11.60**	**11.60**	**12.60**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
MW Peak - Annual	30	30.6	34.2	32	34	34	34
MwH - Total	135,362	135,069	137,317	151,000	152,510	152,510	152,510
Residential	48,402	49,056	46,876	52,210	52,732	52,732	52,732
General Service	23,231	21,987	21,908	23,000	24,423	24,423	24,423
LP	61,418	61,680	66,077	73,290	73,205	73,205	73,205
No Charge	2,311	2,339	2,454	2,500	2,500	2,500	2,500
Street Lights Maintained	1,425	1,425	1,425	1,425	1,425	1,425	1,425
Meters	4,844	4,844	4,939	4,850	4,850	4,850	4,850
Trees Trimmed(mi)	6.2	7	6.5	6.5	3.5	6.5	6.5
Value of Inventory	$1,337,417	$1,471,159	$1,500,000	$1,500,000	$1,016,463	$1,025,000	$1,025,000

BUDGET HIGHLIGHTS

At full staffing, the Electric Distribution Department has 12 full time employees. This includes 1 Superintendent, 1 Foreman, 5 Journeyman Linemen, 3 Apprentice Linemen,and 2 tree trimmers.

Wages- a 2.75% 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 purchase of a new Double Bucket Truck

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
605.5270.51000	Salary & Wages	634,639	658,090	653,760	686,710	695,956	697,216	1.53%
605.5270.51050	Wages - Part Time	15,297	21,971	18,595	18,500	14,500	18,500	0.00%
605.5270.51075	Overtime	25,657	11,601	23,081	31,000	16,193	25,000	-19.35%
605.5270.51076	Mutual Aid Overtime	140	-	-	10,000	104	-	-100.00%
605.5270.51110	O.P.E.R.S.	86,886	99,652	88,583	104,469	101,745	103,700	-0.74%
605.5270.51125	Medicare	9,520	9,724	9,778	10,820	10,538	10,740	-0.74%
605.5270.51200	Health Insurance	139,571	159,005	165,330	186,773	194,017	212,918	14.00%
605.5270.51300	Worker's Compensation	15,916	15,411	11,788	13,658	12,518	13,770	0.82%
605.5270.51400	Life Insurance	706	739	397	770	770	847	10.00%
605.5270.51500	Uniforms	10,360	3,264	9,763	15,000	15,493	19,500	30.00%
	Sub-Total Personnel	938,692	979,457	981,075	1,077,700	1,061,834	1,102,191	2.27%
605.5270.52100	Travel & Training	4,724	5,226	8,183	8,000	5,048	12,000	50.00%
605.5270.53100	Utilities	7,456	11,054	30,954	45,000	6,838	45,000	0.00%
605.5270.53210	Uniform Rental	12,413	10,748	11,380	12,000	12,000	14,000	16.67%
605.5270.53323	Engineering - Plat Design	-	-	-	5,000	-	-	-100.00%
605.5270.53352	OSHA/Safety Equipment	-	-	-	-	-	5,000	0.00%
605.5270.53384	PCB Removal & Testing	695	725	775	2,000	850	1,000	-50.00%
605.5270.53385	Peak Energy Contract	2,055	2,055	-	-	-	-	0.00%
605.5270.53410	Equipment Maintenance	26,104	39,308	27,009	42,000	35,202	40,000	-4.76%
605.5270.53420	Facilities Maintenance	5,503	7,243	6,126	15,000	13,544	15,000	0.00%
605.5270.53440	Radio Maintenance	649	489	2,402	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	4,341	13	148	9,000	2,500	5,000	-44.44%
605.5270.53451	Substation Maintenance	9,032	22,025	40,209	25,000	27,500	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	6,747	17,150	10,081	20,000	9,408	2,500	-87.50%
605.5270.53453	Holiday Lighting	25,347	5,900	969	10,000	5,000	-	-100.00%
605.5270.53500	Insurance	34,861	40,714	44,500	62,300	57,361	79,158	27.06%
605.5270.53990	Other Contractual	13,102	23,550	20,995	27,696	46,704	32,400	16.98%
605.5270.54200	Equipment Operation	44,357	35,243	30,628	40,000	29,136	35,000	-12.50%
605.5270.54600	Electric Supplies	22,911	9,033	13,038	23,000	15,080	23,000	0.00%
605.5270.54610	Electric Meters	22,395	1,078	1,639	25,000	12,500	10,000	-60.00%
605.5270.54620	Street Lights	6,605	42,025	9,548	20,000	17,112	20,000	0.00%
605.5270.54700	Other Supplies	10,419	7,196	6,518	13,500	10,110	10,000	-25.93%
605.5270.54731	Poles & Fixtures	24,714	19,222	2,582	25,000	15,000	25,000	0.00%
605.5270.54732	Overhead Transformers	18,230	22,580	-	20,000	16,260	25,000	25.00%
605.5270.54733	Underground Transformers	16,038	87,035	-	25,000	15,000	30,000	20.00%
605.5270.54734	Overhead Conductors	14,424	15,406	1,748	16,000	9,487	25,000	56.25%
605.5270.54735	Underground Conductors	23,488	21,145	110	25,000	15,000	25,000	0.00%
	Sub-Total Other Operating	356,610	446,163	269,542	516,996	378,140	505,558	-2.21%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
605.5270.55102	Emergency repairs	-	-	118,074	-	75,837	-	0.00%
605.5270.55110	Service Center	12,245	614,087	171,840	-	2,800,000	-	0.00%
605.5270.55200	Equipment	93,529	42,200	298,693	205,000	186,943	266,250	29.88%
605.5270.55214	SCADA System	8,845	-	-	-	-	-	0.00%
605.5270.55411	Traffic Signal - 25A/Abbott Way	198,517	177,658	524	-	-	-	0.00%
605.5270.55412	Traffic Signals - I-75/25A	73,490	-	-	-	-	-	0.00%
605.5270.55413	Street Light Conversion	-	-	42,771	50,000	48,760	50,000	0.00%
605.5270.55414	Traffic Signals - Downtown	14,017	24,538	100,579	-	-	-	0.00%
605.5270.55453	Main St. Streetscape	12,345	839,683	-	-	-	-	0.00%
605.5270.55709	Cedar Grove	-	-	-	100,000	75,000	50,000	-50.00%
605.5270.55711	69 KV Loop	-	-	30,957	-	100,000	-	0.00%
605.5270.55712	DP&L - 2nd Tap	-	-	-	2,500,000	2,500,000	-	-100.00%
605.5270.55719	Rosewood	-	-	-	40,000	-	50,000	25.00%
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	36,893	36,893	6,149	-	-	-	0.00%
605.5270.55725	County Rd 25A Improvements	50,254	75,630	196,630	4,000	600,000	-	-100.00%
605.5270.55730	Line Improvements	39,226	45,602	15,086	80,000	40,000	60,000	-25.00%
605.5270.55739	Circuit 303	-	-	-	-	-	85,000	100.00%
605.5270.55741	Substation Improvements	-	-	-	50,000	50,000	186,000	272.00%
605.5270.55742	AMPGS Project Liability	-	-	557,788	557,788	557,787	-	-100.00%
	Sub-Total Capital Outlay	550,389	1,856,291	1,539,091	3,716,788	7,034,327	877,250	-76.40%
605.5270.57300	Refunds	83,590	262,774	1,874	2,500	2,215	2,500	0.00%
	Sub-Total Refunds	83,590	262,774	1,874	2,500	2,215	2,500	0.00%
Total Distribution Expenditures		**1,929,281**	**3,544,685**	**2,791,582**	**5,313,984**	**8,476,516**	**2,487,499**	-53.19%

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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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
605.5280.53970	Power Purchase	7,658,076	8,820,221	10,789,250	10,947,867	10,947,867	11,495,260	5.00%
Total Expenditures		**7,658,076**	**8,820,221**	**10,789,250**	**10,947,867**	**10,947,867**	**11,495,260**	

2016 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
608.0000.43200	State Grant	-	-	-	-	-	56,250	100.00%
608.0000.44410	Water & Supply Charges	1,905,354	1,936,314	2,095,845	2,482,115	2,333,188	2,566,507	3.40%
608.0000.44420	Sale of Bulk Water	1,369	6,674	1,601	1,500	4,150	2,500	66.67%
608.0000.44430	Water Tap-In Fees	58,157	22,544	38,931	25,000	28,140	30,000	20.00%
608.0000.44450	Intervening User Fees	68,704	4,540	-	5,000	5,000	5,000	0.00%
608.0000.44460	Woodlawn Water Fees	6,281	-	-	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	294,984	334,290	422,704	388,910	386,097	396,910	2.06%
608.0000.44475	NAWA- Well Charges	21,327	22,201	21,905	22,500	22,741	23,000	2.22%
608.0000.47100	Sale of Assets	34,904	13,802	15,465	1,000	1,000	1,000	0.00%
608.0000.47300	Rental Income	23,440	17,048	9,856	17,500	21,378	10,000	-42.86%
608.0000.47430	Assessments - Water	3,103	2,992	3,114	3,000	3,236	3,500	16.67%
608.0000.47890	Miscellaneous	4,806	368	1,020	3,000	3,401	3,000	0.00%
608.0000.48110	Sale of Notes	1,549,120	1,885,040	2,511,619	2,221,218	2,029,284	2,417,780	8.85%
608.0000.48160	Premium on Debt Sale	11,525	10,616	17,389	15,500	15,000	15,000	-3.23%
608.0000.49210	Reimbursements	3,223	17,374	8,886	3,000	3,000	3,000	0.00%
Total Receipts		**3,986,297**	**4,273,803**	**5,148,335**	**5,189,243**	**4,855,615**	**5,533,447**	6.63%
Administration	Personnel	30,901	39,617	41,279	45,602	47,829	52,538	15.21%
	Other Operating	14,723	33,277	15,871	29,100	23,091	29,100	0.00%
	Debt Service	1,691,738	2,090,824	2,799,580	2,485,140	2,610,626	2,203,532	-11.33%
	Transfers	165,456	220,318	152,175	164,860	150,447	169,394	2.75%
	Sub-total Administration	1,902,818	2,384,036	3,008,905	2,724,702	2,831,992	2,454,564	-9.91%
Distribution	Personnel	295,994	220,430	245,142	267,629	268,808	278,305	3.99%
	Operating	105,245	110,895	150,265	193,675	141,634	212,540	9.74%
	Capital Outlay	5,524	295,687	441,337	347,250	369,575	846,250	143.70%
	Refunds	4,488	14,308	2,702	-	2,895	2,500	0.00%
	Sub-Total Distribution	411,251	641,320	839,446	808,554	782,912	1,339,595	65.68%
Treatment	Personnel	346,529	345,944	355,683	400,938	398,038	396,910	-1.00%
	Operating	1,247,830	1,224,346	1,306,976	1,457,279	1,465,013	1,508,963	3.55%
	Sub-Total Distribution	1,594,359	1,570,290	1,662,659	1,858,217	1,863,051	1,905,873	2.56%
Total Expenditures		**3,908,428**	**4,595,646**	**5,511,010**	**5,391,473**	**5,477,956**	**5,700,032**	5.72%

2016 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
Excess/(Deficiency) of Revenues Over Expenditures		77,869	(321,843)	(362,675)	(202,230)	(622,341)	(166,585)	
Fund Balance January 1st		2,458,502	2,536,371	2,214,528	1,851,853	1,851,853	1,229,512	
Fund Balance December 31st		2,536,371	2,214,528	1,851,853	1,649,623	1,229,512	1,062,927	
Reserve For Encumbrances		180,422	239,183	369,615	200,000	200,000	200,000	
Unencumbered Balance at December 31		2,355,949	1,975,345	1,482,238	1,449,623	1,029,512	862,927	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0
Asst. Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.15
Asst. Utility Director	F	0.1	0.1	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0	0	0.25	0.25	0.25	0.25	0.25
Water Administration Total		**0.5**	**0.5**	**0.65**	**0.65**	**0.65**	**0.65**	**0.65**

BUDGET HIGHLIGHTS

Wages - Anticipates a 2.75% cost of living wage adjustment

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
608.5290.51000	Salary & Wages	21,505	28,214	30,080	31,682	34,955	34,457	8.76%
608.5290.51110	O.P.E.R.S.	2,718	4,076	4,215	4,435	4,894	4,824	8.77%
608.5290.51125	Medicare	306	395	421	459	507	500	8.93%
608.5290.51200	Health Insurance	5,507	6,372	5,720	8,074	6,500	11,690	44.79%
608.5290.51300	Worker's Compensation	846	542	818	917	938	1,032	12.54%
608.5290.51400	Life Insurance	19	18	25	35	35	35	0.00%
	Sub-Total Personnel	30,901	39,617	41,279	45,602	47,829	52,538	15.21%
608.5290.52100	Travel & Training	876	1,163	618	1,000	775	1,000	0.00%
608.5290.53320	Engineering	505	4,614	-	5,000	1,403	5,000	0.00%
608.5290.53363	Mapping Contract	3,359	5,330	4,280	5,000	5,090	5,000	0.00%
608.5290.53410	Maintenance Agreements	3,819	15,059	3,513	9,000	8,330	9,000	0.00%
608.5290.53600	Advertising	339	803	731	1,000	750	1,000	0.00%
608.5290.53700	Printing & Reproduction	705	637	740	1,100	693	1,100	0.00%
608.5290.53800	Dues & Subscriptions	4,460	4,848	5,232	5,000	5,000	5,000	0.00%
608.5290.54100	Office Supplies	660	823	757	2,000	1,050	2,000	0.00%
	Sub-Total Other Operating	14,723	33,277	15,871	29,100	23,091	29,100	0.00%
608.5290.56050	Cost of Debt Issuance	7,988	12,750	12,034	12,000	10,500	10,000	-16.67%
608.5290.56100	Debt Payment - Principal	1,663,333	2,054,120	2,760,515	2,374,285	2,574,812	2,102,434	-11.45%
608.5290.56200	Debt Payment - Interest	20,417	23,954	27,031	98,855	25,314	91,098	-7.85%
	Sub-Total Debt Service	1,691,738	2,090,824	2,799,580	2,485,140	2,610,626	2,203,532	-11.33%
608.5290.57125	Transfer - North Westedge Fund	35,000	80,000	-	-	-	-	0.00%
608.5290.57205	Utility Billing Charges - Reimb.	55,452	55,894	57,791	65,575	57,119	66,734	1.77%
608.5290.57210	Adm. Reimbursements	75,004	84,424	94,384	99,285	93,328	102,660	3.40%
	Sub-Total Transfers	165,456	220,318	152,175	164,860	150,447	169,394	2.75%
Total Administration Expenditures		**1,902,818**	**2,384,036**	**3,008,905**	**2,724,702**	**2,831,992**	**2,454,564**	-9.91%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Water / Sewer Supt.	F	0.50	0.50	0.50	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.70	0.70	0.70	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.70	0.70	0.70	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.70	0.70	0.70	0.50	1.00	1.00	1.50
Maint.Specialist II (2)	F	1.40	1.40	1.40	1.00	1.00	1.00	0.50
Meter Reader (25%) - 2	P	0.13	0.13	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 2	S	0.46	0.46	0.69	0.80	0.80	0.80	0.33
WATER DISTRIBUTION TOTAL		**4.59**	**4.59**	**4.69**	**3.60**	**4.10**	**4.10**	**3.63**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
New Meters Installed	25	12	12	25	7	10	20
Meters Replaced	800	3,800	125	40	30	20	40
Total Meters	4,068	4,068	4,088	4,113	4,120	4,130	4,150
Service Calls	475	500	500	450	400	375	500
Utility Markings	525	500	500	1,100	850	900	800
Taps	25	10	15	25	7	10	20
Miles of Water Main	57	57	57	57	57	57	57
Water Main Breaks	9	10	12	6	10	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%.

Other Contractual - $500 for summer workers drug and background checks

Equipment - Work Order System ($11,250); AMI Computer Server ($5,000)

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
608.5300.51000	Salary & Wages	195,160	132,977	151,050	168,025	169,036	168,085	0.04%
608.5300.51050	Wages - Part Time	8,917	12,145	12,895	13,918	11,316	9,100	-34.62%
608.5300.51075	Overtime	11,806	8,053	15,427	12,500	11,690	13,500	8.00%
608.5300.51110	O.P.E.R.S.	28,320	23,921	24,472	27,222	26,886	26,696	-1.93%
608.5300.51125	Medicare	3,217	2,554	2,797	2,819	2,785	2,765	-1.92%
608.5300.51200	Health Insurance	42,002	35,066	33,839	38,444	41,900	52,497	36.55%
608.5300.51300	Worker's Compensation	5,080	3,769	2,221	2,334	3,011	3,312	41.90%
608.5300.51400	Life Insurance	259	255	166	267	185	250	-6.37%
608.5300.51500	Uniforms	1,233	1,690	2,275	2,100	2,000	2,100	0.00%
	Sub-Total Personnel	295,994	220,430	245,142	267,629	268,808	278,305	3.99%
608.5300.52100	Travel & Training	854	826	1,950	2,500	1,000	2,500	0.00%
608.5300.53100	Utilities	10,259	21,079	31,262	45,000	27,566	45,000	0.00%
608.5300.53210	Uniform Rental	198	-	-	-	-	-	0.00%
608.5300.53352	OSHA/Safety Equipment	-	-	-	-	-	2,500	100.00%
608.5300.53360	Lab Fees	60	-	-	250	-	250	0.00%
608.5300.53410	Equipment Maintenance	7,155	8,374	7,441	11,000	9,500	11,000	0.00%
608.5300.53420	Facilities Maintenance	3,437	1,778	2,408	5,600	2,750	6,050	8.04%
608.5300.53426	WRRSP Maintenance	2,530	2,759	-	14,500	16,425	25,000	72.41%
608.5300.53440	Radio Maintenance	293	160	449	700	700	700	0.00%
608.5300.53450	System Maintenance	3,292	5,137	7,578	9,000	4,500	9,000	0.00%
608.5300.53453	Well Head Monitoring	5,656	5,405	2,364	6,000	3,064	6,000	0.00%
608.5300.53500	Insurance	10,900	12,064	13,270	18,578	18,000	24,840	33.71%
608.5300.53970	Line Oversizing	-	5,500	23,670	5,500	-	5,500	0.00%
608.5300.53990	Other Contractual	6,144	4,028	6,064	13,847	6,865	10,000	-27.78%
608.5300.54200	Equipment Operation	14,583	11,983	12,078	15,000	9,264	15,000	0.00%
608.5300.54400	Small Tools	469	219	1,767	4,000	4,000	2,000	-50.00%
608.5300.54700	Other Supplies	2,471	1,786	1,303	2,700	2,000	2,700	0.00%
608.5300.54800	System Supplies	17,740	17,636	24,013	23,000	20,000	23,000	0.00%
608.5300.54810	Chemicals	368	702	373	1,500	1,000	1,500	0.00%
608.5300.54820	Meter Supplies	18,836	11,459	14,275	15,000	15,000	20,000	33.33%
	Sub-Total Other Operating	105,245	110,895	150,265	193,675	141,634	212,540	9.74%
608.5300.55200	Equipment	-	-	95,017	17,250	17,358	16,250	-5.80%
608.5300.55320	Land - Well Fields	-	-	-	-	-	75,000	100.00%
608.5300.55630	Water Line Improvements	-	43,510	50,375	280,000	220,288	580,000	107.14%
608.5300.55631	Water Line - S. Third St.	5,524	119,593	1,282	-	-	-	0.00%
608.5300.55632	Water Tower 2 Renovation	-	-	27,700	50,000	131,929	175,000	250.00%
608.5300.55635	Dow St. Water Line	-	132,584	50,000	-	-	-	0.00%
608.5300.55647	Water Line - North Westedge	-	-	216,963	-	-	-	0.00%
	Sub-Total Capital Outlay	5,524	295,687	441,337	347,250	369,575	846,250	143.70%
608.5300.57200	Reimbursements	4,488	1,452	2,702	-	2,895	2,500	100.00%
608.5300.57300	Refunds	-	12,856	-	-	-	-	0.00%
	Sub-Total Refunds	4,488	14,308	2,702	-	2,895	2,500	100.00%
Total Distribution Expenditures		**411,251**	**641,320**	**839,446**	**808,554**	**782,912**	**1,339,595**	65.68%

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	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05
Utility Director	F	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Asst. Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05
Assistant Utility Director	F	0.20	0.20	0.00	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
Water Superintendent	F	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
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	3.00	3.00
WATER TREATMENT TOTAL		**4.60**	**4.60**	**4.40**	**4.40**	**4.40**	**4.40**	**4.40**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
NAWA Total Water Produced (MG)	984.499	894.016	950.000	1,125.000	997.000	1,000.000	1,125.000
Tipp City Total Water Usage MG	462.555	403.698	438.400	418.200	450.000	515.000	550.000
Average Daily Demand MG	1.267	1.121	1.230	1.750	1.340	1.380	1.400
Maximum Daily Demand MG	2.364	2.226	2.537	2.323	2.200	2.200	2.350

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 $3.00/1000 gallons

WATER FUND - DEPARTMENT - WATER TREATMENT

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
608.5305.51000	Salary & Wages	252,943	251,836	253,770	268,562	269,470	269,000	0.16%
608.5305.51075	Overtime	5,894	5,925	5,521	9,000	5,750	9,000	0.00%
608.5305.51110	O.P.E.R.S.	33,091	36,970	35,851	38,859	38,531	38,920	0.16%
608.5305.51125	Medicare	3,445	3,263	3,308	4,025	3,991	4,031	0.15%
608.5305.51200	Health Insurance	43,361	40,403	50,665	66,297	66,303	68,280	2.99%
608.5305.51300	Worker's Compensation	5,818	5,319	4,491	4,806	4,744	5,218	8.57%
608.5305.51400	Life Insurance	254	263	202	378	240	350	-7.41%
608.5305.51500	Uniforms	616	111	111	111	110	111	0.00%
608.5305.51501	Communication	1,107	1,854	1,764	8,900	8,900	2,000	-77.53%
	Sub-Total Personnel	346,529	345,944	355,683	400,938	398,038	396,910	-1.00%
608.5305.53385	NAWA-Treatment Charges	1,247,830	1,224,346	1,306,976	1,457,279	1,465,013	1,508,963	3.55%
	Sub-Total Other Operating	1,247,830	1,224,346	1,306,976	1,457,279	1,465,013	1,508,963	3.55%
Total Treatment Expenditures		**1,594,359**	**1,570,290**	**1,662,659**	**1,858,217**	**1,863,051**	**1,905,873**	2.56%

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
609.0000.47300	Rent - Tower	-	-	-	-	-	-	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	2,443	-	-	-	-	-	0.00%
Total Receipts		**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	9,530	15,534	654	-	-	-	0.00%
609.7420.55615	Design - Water Tower	18,323	4,572	13,071	-	41,333	-	0.00%
609.7420.55630	Water Line Improvements	-	30,750	147,768	-	-	-	0.00%
609.7420.55632	Tower #2 Rehabilitation	-	-	-	-	10,000	-	0.00%
609.7420.55633	Water Line - Hartman	-	-	-	-	-	-	0.00%
609.7420.55635	Water Line - Roselyn	931	13,827	-	-	-	-	0.00%
609.7420.55636	Water Line - W. Walnut	-	16,767	-	-	571,102	-	0.00%
	Sub-Total Capital Outlay	49,836	85,398	161,493	-	622,435	-	0.00%
609.7420.56050	Debt Issuance Costs	1,430	-					0.00%
609.7420.56100	Debt Payment - Principal	-	-	-	-	-	-	0.00%
609.7420.56200	Debt Payment - Interest	-	-	-	-	-	-	0.00%
	Sub-Total Debt Service	1,430	-	-	-	-	-	0.00%
Total Expenditures		**51,266**	**85,398**	**161,493**	**-**	**622,435**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**217,754**	**232,970**	**(161,493)**	**-**	**(622,435)**	**-**	
Fund Balance January 1st		**333,204**	**550,958**	**783,928**	**622,435**	**622,435**	**-**	
Fund Balance December 31st		**550,958**	**783,928**	**622,435**	**622,435**	**-**	**-**	
Reserve For Encumbrances		**534,308**	**754,500**	**622,434**				

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2016 BUDGET WORKSHEET
DOWNTOWN UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND

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

Account	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
617.0000.43210	State Grant	-	400,000	-	-	-	-	-	0.00%
617.0000.48110	Sale of G.O. Note	350,000	550,000	-	-	-	-	-	0.00%
617.0000.48140	State Loan	-	1,296,501	103,499	100,091	-	-	-	0.00%
617.0000.48160	Premium on Sale of Debt	2,082	3,542	-	-	-	-	-	0.00%
Total Receipts		352,082	2,250,043	103,499	100,091	-	-	-	0.00%
617.7440.55510	Street Resurfacing	-	(35,733)	103,499	61,450				0.00%
617.7440.55555	Streetscape Improvements	-	1,929,722	-	43,173				0.00%
617.7440.55630	Water Line Improvements	43,413	331,328	-	-	-	-	-	0.00%
617.7440.55810	Sewer Line Improvements	43,413	279,963	-	-	-	-	-	0.00%
617.7440.56050	Debt Issuance Costs	1,889	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	88,715	2,505,280	103,499	104,623	-	-	-	0.00%
617.7440.56100	Debt Payment - Principal	-	-	-	-	-	-	3,598	100.00%
617.7440.56200	Debt Payment - Interest	-	-	-	-	-	-	-	0.00%
	Sub-Total Debt Payment	-	-	-	-	-	-	3,598	100.00%
Total Expenditures		**88,715**	**2,505,280**	**103,499**	**104,623**	**-**	**-**	**3,598**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**263,367**	**(255,237)**	**-**	**(4,532)**	**-**	**-**	**(3,598)**	
Fund Balance January 1st		**-**	**263,367**	**8,130**	**8,130**	**3,598**	**3,598**	**3,598**	
Fund Balance December 31st		**263,367**	**8,130**	**8,130**	**3,598**	**3,598**	**3,598**	**-**	
Reserve For Encumbrances		**-**	**111,629**	**-**	**-**	**-**	**-**	**-**	

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2016 BUDGET WORKSHEET
NORTH WESTEDGE DRIVE UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND

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

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Budget	2015-16 % Inc/Dec
618.0000.43210	State Grant	-	-	300,000	-	-	-	0.00%
618.0000.49140	Transfers - Water Fund	35,000	80,000	-	-	-	-	0.00%
618.0000.49150	Transfers - Sewer Fund	15,000	80,000	-	-	-	-	0.00%
Total Receipts		50,000	160,000	300,000	-	-	-	0.00%
618.7450.55510	Street Resurfacing	-	-	-	-	-	-	0.00%
618.7450.55630	Water Line Improvements	11,204	14,553	260,593	-	-	-	0.00%
618.7450.55810	Sewer Line Improvements	-	11,549	205,312	-	-	-	0.00%
	Sub-Total Capital Outlay	11,204	26,102	465,905	-	-	-	0.00%
618.7450.56100	Debt Payment - Principal	-	-	-	-	-	6,789	100.00%
618.7450.56200	Debt Payment - Interest	-	-	-	-	-	-	0.00%
	Sub-Total Transfers	-	-	-	-	-	6,789	0.00%
Total Expenditures		**11,204**	**26,102**	**465,905**	**-**	**-**	**6,789**	100
Excess/(Deficiency) of Revenues Over Expenditures		**38,796**	**133,898**	**(165,905)**	**-**	**-**	**(6,789)**	
Fund Balance January 1st		**-**	**38,796**	**172,694**	**6,789**	**6,789**	**6,789**	
Fund Balance December 31st		**38,796**	**172,694**	**6,789**	**6,789**	**6,789**	**-**	
Reserve For Encumbrances		**21,675**	**-**	**-**	**-**	**-**	**-**	

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2016 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
620.0000.43200	State Grants	-	-	-	-	-	250,000	100.00%
620.0000.44510	Sewer Charges	1,317,988	1,385,739	1,463,503	1,643,446	1,627,012	1,726,097	5.03%
620.0000.44530	Sewer Tap-In Fees	45,519	18,503	31,971	25,000	25,000	25,000	0.00%
620.0000.44550	Sewer Intervening User	23	-	-	2,000	-	-	-100.00%
620.0000.44560	Woodlawn Surcharge/Fees	5,670	-	-	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	10,261	8,578	9,138	7,500	7,500	7,500	0.00%
620.0000.44562	Admin Fee - County I&I	1,140	953	1,015	1,000	950	1,000	0.00%
620.0000.47100	Sale of Assets	-	-	28,023	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	7,874	8,015	8,151	8,000	7,337	7,500	-6.25%
620.0000.47890	Other Misc. Revenue	9,458	19	549	500	2,250	500	0.00%
620.0000.48110	Sale of G.O. Notes	265,000	1,891,000	2,195,211	1,517,041	1,419,137	1,847,637	21.79%
620.0000.48160	Premium on Sale of Debt	1,577	12,126	15,937	12,500	11,902	12,500	0.00%
620.0000.49210	Reimbursements	3,251	7,683	4,333	1,000	1,000	1,000	0.00%
Total Receipts		**1,667,761**	**3,332,616**	**3,757,831**	**3,217,987**	**3,102,088**	**3,878,734**	20.53%
Administration	Personnel	43,031	53,824	55,762	57,311	53,578	54,464	-4.97%
	Other Operating	2,505	14,659	4,988	9,110	9,986	13,100	43.80%
	Debt Service	57,768	472,376	2,348,749	2,120,714	2,265,396	1,767,394	-16.66%
	Transfers	129,272	192,870	123,227	131,313	122,200	135,778	3.40%
	Sub-total Administration	232,576	733,729	2,532,726	2,318,448	2,451,159	1,970,736	-15.00%
Collections/Treat.	Personnel	134,880	218,673	250,768	289,044	282,570	296,083	2.44%
	Other Operating	695,117	754,326	756,470	825,308	813,450	894,876	8.43%
	Capital Outlay	60,271	1,020,565	956,750	397,250	100,750	1,101,250	177.22%
	Refunds	-	14,534	482	-	-	-	0.00%
	Sub-Total Treatment	890,268	2,008,098	1,964,470	1,511,602	1,196,770	2,292,209	51.64%
Total Expenditures		**1,122,844**	**2,741,827**	**4,497,196**	**3,830,050**	**3,647,930**	**4,262,945**	11.30%
Excess/(Deficiency) of Revenues Over Expenditures		**544,917**	**590,789**	**(739,365)**	**(612,063)**	**(545,842)**	**(384,211)**	
Fund Balance January 1st		**821,016**	**1,365,933**	**1,956,722**	**1,217,357**	**1,217,357**	**671,515**	
Fund Balance December 31st		**1,365,933**	**1,956,722**	**1,217,357**	**605,294**	**671,515**	**287,304**	
Reserve For Encumbrances		**657,936**	**952,616**	**631,633**	**100,000**	**100,000**	**100,000**	
Unencumbered Balance at December 31		**707,997**	**1,004,106**	**585,724**	**505,294**	**571,515**	**187,304**	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0
Asst. Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.15
Asst. Utility Director	F	0.2	0.2	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0	0	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		**0.6**	**0.6**	**0.65**	**0.65**	**0.65**	**0.65**	**0.65**

BUDGET HIGHLIGHTS

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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
620.5310.51000	Salary & Wages	30,023	37,075	41,125	41,305	37,092	35,300	-14.54%
620.5310.51110	O.P.E.R.S.	3,821	5,346	5,772	5,783	5,193	4,942	-14.54%
620.5310.51125	Medicare	435	527	595	599	538	512	-14.52%
620.5310.51200	Health Insurance	7,792	10,161	7,040	8,250	9,360	12,153	47.31%
620.5310.51300	Worker's Compensation	900	646	1,197	1,314	1,370	1,507	14.69%
620.5310.51400	Life Insurance	60	69	33	60	25	50	-16.67%
	Sub-Total Personnel	43,031	53,824	55,762	57,311	53,578	54,464	-4.97%
620.5310.52100	Travel & Training	413	811	440	750	470	1,000	33.33%
620.5310.53410	Maintenance Agreements	1,419	12,312	3,512	6,400	8,330	10,000	56.25%
620.5310.53600	Advertising	-	583	81	700	250	700	0.00%
620.5310.53700	Printing & Reproduction	328	483	338	500	350	500	0.00%
620.5310.53800	Dues & Subscriptions	120	266	514	260	336	400	53.85%
620.5310.54100	Office Supplies	225	204	103	500	250	500	0.00%
	Sub-Total Other Operating	2,505	14,659	4,988	9,110	9,986	13,100	43.80%
620.5310.56050	Debt Issuance Costs	1,430	8,784	10,225	8,000	7,500	8,000	0.00%
620.5310.56100	Debt Payment - Principal	50,000	455,000	2,316,779	2,044,909	2,232,937	1,692,437	-17.24%
620.5310.56200	Debt Payment - Interest	6,338	8,592	21,745	67,805	24,959	66,957	-1.25%
	Sub-Total Debt Service	57,768	472,376	2,348,749	2,120,714	2,265,396	1,767,394	-16.66%
620.5310.57150	Trf - Grant Fund	15,000	80,000	-	-	-	-	0.00%
620.5310.57205	Utility Billing Charges - Reimb.	55,452	55,894	57,791	65,575	57,119	66,734	1.77%
620.5310.57210	Adm. Reimbursements	58,820	56,976	65,436	65,738	65,080	69,044	5.03%
	Sub-Total Transfers	129,272	192,870	123,227	131,313	122,200	135,778	3.40%
Total Administration Expenditures		**232,576**	**733,729**	**2,532,726**	**2,318,448**	**2,451,159**	**1,970,736**	-15.00%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

STAFFING

	F/P/S	2010 Budget	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Water / Sewer Superintendent	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.30	0.30	0.30	0.50	1.00	1.00	1.00
Maintenance Specialist II	F	0.60	0.60	0.60	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.13	0.13	0.00	0.00	0.00	0.00
Laborer (50%) - 2	S	0.36	0.36	0.36	0.80	0.80	0.80	0.33
SEWER TREATMENT TOTAL		**2.29**	**2.29**	**2.29**	**3.80**	**4.30**	**4.30**	**3.83**

PERFORMANCE MEASURES

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Estimated
Sewer Cleaned (LF)	10,000	10,000	12,000	12,000	20,000	50,000	50,000
Average Daily Demand MG	1.65	2.10	1.50	1.90	2.00	2.00	2.00
Maximum Daily Demand MG	4.00	5.89	4.49	5.00	6.94	5.81	5.00
Service Calls	20	20	20	20	26	10	20
Tap Ins	25	10	15	25	7	10	15
Sanitary Sewer Overflows (SSO's)	6	7	1	0	2	1	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 $9,000 for both locations.

Chemical Supplies - Increase represents need for additional odor control

Equipment - Work Order System ($11,250); AMI Computer Server ($5,000)

SEWER FUND - DEPARTMENT - SEWER TREATMENT

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
620.5320.51000	Salary & Wages	88,017	142,284	158,280	183,642	182,187	183,889	0.13%
620.5320.51050	Wages - Part Time	6,717	13,387	9,408	13,918	11,316	9,100	-34.62%
620.5320.51075	Overtime	5,049	7,824	15,427	12,500	11,690	13,500	8.00%
620.5320.51110	O.P.E.R.S.	12,039	21,394	25,167	29,408	28,727	28,908	-1.70%
620.5320.51125	Medicare	1,265	2,129	2,530	3,046	2,975	2,994	-1.71%
620.5320.51200	Health Insurance	18,252	26,088	35,393	41,689	40,370	52,076	24.92%
620.5320.51300	Worker's Compensation	2,418	3,769	2,471	2,591	3,105	3,416	31.84%
620.5320.51400	Life Insurance	120	127	142	250	200	200	-20.00%
620.5320.51500	Uniforms	1,003	1,671	1,950	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	134,880	218,673	250,768	289,044	282,570	296,083	2.44%
620.5320.52100	Travel & Training	438	324	1,464	1,000	710	1,000	0.00%
620.5320.53100	Utilities	13,333	13,057	16,783	18,000	17,543	20,295	12.75%
620.5320.53320	Engineering	500	4,619	-	5,000	1,403	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	-	-	-	500	500	3,000	500.00%
620.5320.53385	North Reg. Contract	616,778	663,167	663,100	694,664	702,716	744,879	7.23%
620.5320.53410	Equipment Maintenance	5,783	10,272	5,499	10,000	8,500	10,000	0.00%
620.5320.53420	Facilities Maintenance	3,708	3,184	2,867	3,100	6,276	4,450	43.55%
620.5320.53440	Radio Maintenance	293	158	451	400	400	400	0.00%
620.5320.53450	System Maintenance	212	5,447	3,434	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	11,041	11,925	11,942	15,276	14,835	16,042	5.01%
620.5320.53500	Insurance	5,500	6,380	7,015	9,821	9,500	13,110	33.49%
620.5320.53971	Line Oversizing	12,297	-	-	9,000	-	10,000	11.11%
620.5320.53990	Other Contractual	6,774	8,660	12,111	19,847	16,025	23,000	15.89%
620.5320.54200	Equipment Operation	6,232	6,848	12,078	12,500	9,292	12,000	-4.00%
620.5320.54400	Small Tools	-	219	571	700	500	700	0.00%
620.5320.54700	Other Supplies	673	684	801	1,000	750	1,000	0.00%
620.5320.54800	System Supplies	1,565	1,093	2,871	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	9,990	18,289	15,483	16,500	16,500	22,000	33.33%
	Sub-Total Other Operating	695,117	754,326	756,470	825,308	813,450	894,876	8.43%

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SEWER FUND - DEPARTMENT - SEWER TREATMENT

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
620.5320.55200	Equipment	4,379	14,000	175,000	62,250	60,750	16,250	-73.90%
620.5320.55530	I&I Program	-	27,514	32,559	50,000	20,000	250,000	400.00%
620.5320.55635	Sewer Line - Roselyn	18,000	-	-	-	-	550,000	100.00%
620.5320.55636	Sewer Line - North Westedge	-	-	138,462	-	-	-	0.00%
620.5320.55637	Sewer Line - Cty Rd. 25A	-	-	-	250,000	-	-	-100.00%
620.5320.55809	Sewer Master Plan	4,033	20,967	-	-	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	24,230	27,284	73,281	35,000	20,000	35,000	0.00%
620.5320.55818	Sewer Pipe Liner	9,629	249,756	196,060	-	-	250,000	100.00%
620.5320.55822	Main Street Lift Station	-	681,044	341,388	-	-	-	0.00%
	Sub-Total Capital Outlay	60,271	1,020,565	956,750	397,250	100,750	1,101,250	177.22%
620.5320.57300	Refunds	-	14,534	482	-	-	-	0.00%
	Sub-Total Transfers	-	14,534	482	-	-	-	0.00%
Total Treatment Expenditures		**890,268**	**2,008,098**	**1,964,470**	**1,511,602**	**1,196,770**	**2,292,209**	51.64%

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
625.0000.49400	Service Utility Deposits	22,464	28,169	20,509	20,000	22,500	20,000	0.00%
Total Receipts		**22,464**	**28,169**	**20,509**	**20,000**	**22,500**	**20,000**	0.00%
625.9300.57300	Refunds	17,878	17,477	17,161	20,000	20,000	20,000	0.00%
Total Expenditures		**17,878**	**17,477**	**17,161**	**20,000**	**20,000**	**20,000**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**4,586**	**10,692**	**3,348**	**-**	**2,500**	**-**	
Fund Balance January 1st		**173,178**	**177,764**	**188,456**	**191,804**	**191,804**	**191,804**	
Fund Balance December 31st		**177,764**	**188,456**	**191,804**	**191,804**	**194,304**	**191,804**	
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 in August, 2015 and will go into effect on October 1, 2015.

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.

2016 BUDGET WORKSHEET
REFUSE COLLECTION FUND

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
630.0000.44610	Refuse Charges	810,640	834,155	855,789	851,435	851,435	876,978	3.00%
630.0000.44690	Other Charges - Bags	5,933	5,685	6,986	6,000	7,750	7,000	16.67%
Total Receipts		**816,573**	**839,840**	**862,775**	**857,435**	**859,185**	**883,978**	3.10%
630.5340.53965	Contract - Refuse	735,716	757,614	785,417	801,535	801,535	825,581	3.00%
630.5340.53966	Contract - Franchise Fees	39,871	41,034	42,187	42,572	42,399	43,671	2.58%
630.5340.53990	Other Contractual	4,423	7,728	7,706	10,800	7,703	8,500	-21.30%
	Sub-Total Other Operating	780,010	806,376	835,310	854,907	851,637	877,752	2.67%
630.5340.55200	Equipment	-	-	-	3,000	3,000	3,000	0.00%
630.5340.57205	Utility Billing Charges - Reimb.	22,181	22,357	23,117	26,230	22,848	26,694	1.77%
	Sub-Total Transfers	22,181	22,357	23,117	26,230	22,848	26,694	1.77%
Total Expenditures		**802,191**	**828,733**	**858,427**	**884,137**	**877,485**	**907,446**	2.64%
Excess/(Deficiency) of Revenues Over Expenditures		**14,382**	**11,107**	**4,348**	**(26,702)**	**(18,300)**	**(23,468)**	
Fund Balance January 1st		**107,722**	**122,104**	**133,211**	**137,559**	**110,857**	**110,857**	
Fund Balance December 31st		**122,104**	**133,211**	**137,559**	**110,857**	**92,557**	**87,389**	
Reserve For Encumbrances		**-**	**-**	**629**				

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2016 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 paid the administrative fees for the City's Flexible Spending Account (FSA) program through 2014

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
728.0000.44650	Payroll Ded. - Employee Share	114,469	109,333	118,727	120,000	120,000	120,000	0.00%
Total Receipts		114,469	109,333	118,727	120,000	120,000	120,000	0.00%
728.6190.53344	Insurance Premiums	125,600	118,764	137,082	118,000	118,000	118,000	0.00%
728.6190.53345	Expenses - Flex Bank	1,400	1,584	1,926	2,000	-	-	-100.00%
Total Expenditures		**127,000**	**120,348**	**139,008**	**120,000**	**118,000**	**118,000**	-1.67%
Excess/(Deficiency) of Revenues Over Expenditures		**(12,531)**	**(11,015)**	**(20,281)**	**-**	**2,000**	**2,000**	
Fund Balance January 1st		**55,709**	**43,178**	**32,163**	**11,882**	**11,882**	**13,882**	
Fund Balance December 31st		**43,178**	**32,163**	**11,882**	**11,882**	**13,882**	**15,882**	
Reserve For Encumbrances								

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2016 BUDGET WORKSHEET
POLICE DONATION TRUST FUND

Account	Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
824.0000.47700	Donations - Police Dept.	20	-	-	-	-	-	0.00%
Total Receipts		**20**	**-**	**-**	**-**	**-**	**-**	0.00%
824.6530.53990	Other Contractual	-	-	-	-	-	-	0.00%
824.6530.54700	Other Supplies	-	-	-	-	1,366	-	0.00%
824.6530.55200	Equipment	-	-	-	-	-	-	0.00%
824.6530.55201	Dare Program Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		**-**	**-**	**-**	**-**	**1,366**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**20**	**-**	**-**	**-**	**(1,366)**	**-**	
Fund Balance January 1st		**1,490**	**1,510**	**1,510**	**1,510**	**1,510**	**144**	
Fund Balance December 31st		**1,510**	**1,510**	**1,510**	**1,510**	**144**	**144**	
Reserve For Encumbrances		**-**	**-**					

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
830.0000.49405	Contractor Deposits	64,847	36,104	1,122,485	50,000	10,000	50,000	0.00%
Total Receipts		**64,847**	**36,104**	**1,122,485**	**50,000**	**10,000**	**50,000**	0.00%
830.6550.57300	Contractor Maint. Deposits	49,048	42,360	27,277	50,000	1,100,000	50,000	0.00%
Total Expenditures		**49,048**	**42,360**	**27,277**	**50,000**	**1,100,000**	**50,000**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**15,799**	**(6,256)**	**1,095,208**	**-**	**(1,090,000)**	**-**	
Fund Balance January 1st		**51,163**	**66,962**	**60,706**	**1,155,914**	**1,155,914**	**65,914**	
Fund Balance December 31st		**66,962**	**60,706**	**1,155,914**	**1,155,914**	**65,914**	**65,914**	
Reserve For Encumbrances		**59,629**	**52,343**	**126,427**	**1,125,225**	**50,000**		

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2016 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	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Projected	2016 Projected	2015-16 % Inc/Dec
832.0000.47650	Flex Spending - Deductions	17,969	15,735	10,368	6,500	3,072	-	-100.00%
832.0000.49110	Transfers - General Fund	5,000	-	-	-	-	-	0.00%
Total Receipts		**22,969**	**15,735**	**10,368**	**6,500**	**3,072**	**-**	-100.00%
832.6150.53965	Flex Spending - Expenses	15,643	16,057	10,000	6,500	2,500	-	-100.00%
Total Expenditures		**15,643**	**16,057**	**10,000**	**6,500**	**2,500**	**-**	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		**7,326**	**(322)**	**368**	**-**	**572**	**-**	
Fund Balance January 1st		**(1,623)**	**5,703**	**5,381**	**5,749**	**5,749**	**6,321**	
Fund Balance December 31st		**5,703**	**5,381**	**5,749**	**5,749**	**6,321**	**6,321**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**		

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
2016 BUDGET WORKSHEET

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