



September 27, 2019

The Honorable Joseph Gibson  
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2020 Operating Budget. The Charter of the City of Tipp City requires the Manager to prepare and submit the annual operating budget to the Council no later than the 15<sup>th</sup> day of November each year.

My goal in preparing the 2020 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.

You will notice as you review this document, the inclusion of two projection years (2021-2022). While the budget to be adopted by Council is specific to 2020, the purpose of adding these additional years is to provide Council a look ahead to what to expect in 2021-2022 and to show the effects of contractual wage increases and that the budget is sufficient to support those increases. This will also show Council that some purchases that are specific to 2020 and considered one time purchases do not show up again in 2021, while other items are reduced to more typical amounts in the future. Again, the information provided for 2021-2022 is informational only and will not be acted upon by Council in adopting the 2020 operating budget.

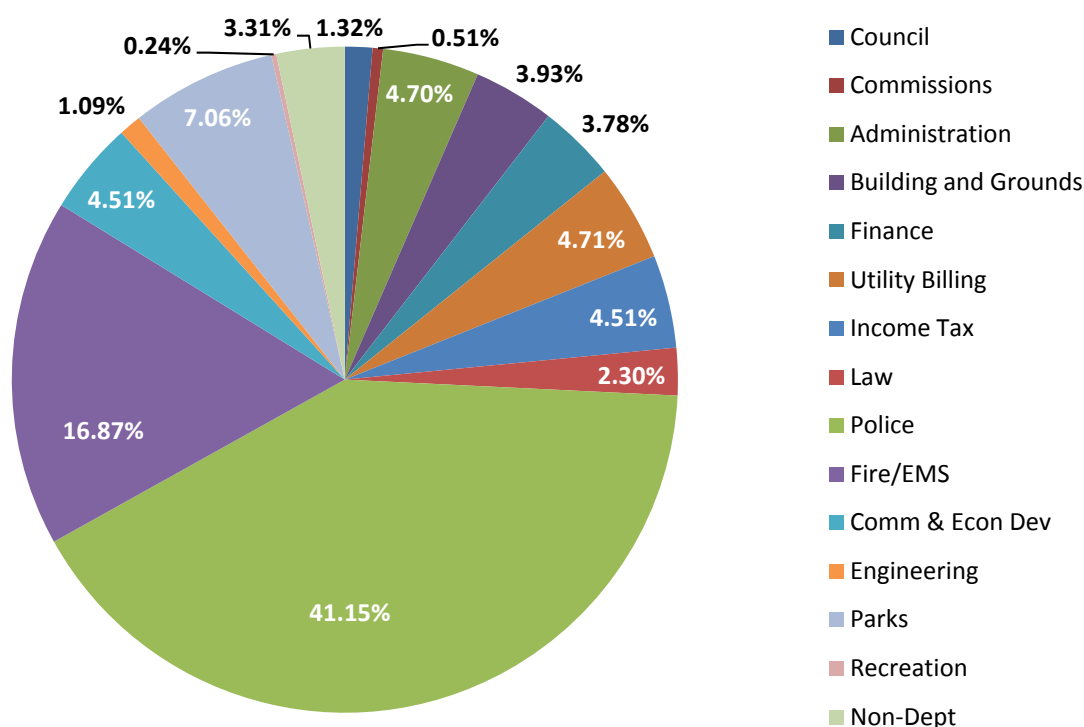
### **GENERAL FUND**

The General Fund has operated with an annual surplus for at least the past thirteen years (net of short-term advances for capital improvement projects). Since 2006, approx. \$3.2 million has been added to the General Fund balance, for an average annual fund balance increase of \$245,733 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 86.45% since 2006. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

For the second consecutive year, the proposed General Fund budget does not reflect a budgetary deficit. Historically the City has projected budgetary deficits, realizing that only approximately 97%

of the budget was spent by year end, and anticipating the 3% difference to cover the planned deficit. It is my intention not to do this going forward. The budget presented for 2020 was reviewed closely with the achieved goal of presenting a balanced General Fund budget. This was made possible by continuing 2019 cost savings which included reconfiguring positions within the municipal services area and relying on contracted professionals rather than hiring an in-house City Engineer or Engineering Technician/Project Inspector. In addition, the City staff and Administration have reviewed the budget and made changes as appropriate to ensure the citizens continue to receive the services they have grown accustomed to while being as responsible with City resources as possible.

The chart below details the percentage of General Fund appropriations by department. Public Safety (Police, Fire, and EMS) comprise 58.02% of all General Fund appropriations.



### Budget Assumptions

- 2020 income tax revenue is projected to increase 3% over the 2019 budgeted number, which is an increase of \$105,891 above the 2019 revenue estimate. Income tax receipts comprise 49.8% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2020 largely due to approved 2.5% wage increases.
- Health insurance premiums increased approx. 5% in 2019. We have budgeted for a 5% increase for the renewal set for September 1, 2020.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will decrease approx. 15% for 2020 due to a high claims year (2014 flood event) rolling off our

five-year claims experience factor. This will provide a General Fund cost savings of approx. \$20,000.

- Public Safety (Police, Fire & EMS) accounts for 58.02% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 21 sworn officers.

#### **Budget Highlights**

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 4.25% (\$294,824) from \$6,942,872 in 2019 to \$7,237,696 in 2020.
  - This includes contractual wage increases of 2.5% for members of the FOP and AFSCME as well as non-bargaining unit employees.
- General Fund revenue is projected to increase 4.57% (\$319,252) from 2019 budgeted revenue estimates due to the income tax increase mentioned above as well as increased interest revenues.
- There is NO projected General Fund budget deficit for 2020.
- Wages & benefits account for 77% of all General Fund expenditures.

#### **SWIMMING POOL FUND**

##### **Budget Assumptions**

- No increase in user fees is budgeted for 2020.
- Budget anticipates 2020 season to run approx. 85 days beginning Memorial Day weekend and ending August 20<sup>th</sup>. The exact length of season and closing date will be determined after the School Board establishes the August, 2020 return to school date.
- Contractual operation & maintenance costs = \$220,400.
  - 2020 will be the second year of a 3-year contract with SwimSafe Pool Management.

#### **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, grants, and donations. This fund accounts for resources earmarked for general capital improvements of all City facilities and operations.

##### **Budget Highlights**

- The CIP projects included in the 2020 operating budget are in agreement with the 2020-2024 Five-Year CIP to be reviewed by City Council on Monday, October 14, 2019.
- The Five-Year CIP (2020-2024) assumes the 10-year CIP income tax levy will be renewed in 2020 following review of the next 10-year plan by a citizen's committee in 2019-2020.

## **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 CIP period
- 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
  - Purchased power costs have been trending lower in 2019, but a 5% increase is in line with the average increase over the last few years.

### **Budget Highlights**

- Total Electric Fund expenditures are projected to increase by 1.07% in 2020. This is primarily due to repayment of debt and capital improvement projects.
  - Substation 1/1A was completed at a cost approx. \$1.25M less than the funds borrowed for this project. Excess funds will be applied toward that short-term note.
  - Tipp City issued conduit debt for the NAWA generator which NAWA has been repaying over time. The remaining balance (\$400,000) will be paid off in 2020.
- A 6.82% decrease in projected revenue is anticipated when compared to 2019 budgeted revenues. This is due to the paydown of debt noted above as well as the new rate structures implemented in 2019 which were intended to provide cost relief to industrial customers as well as to draw down a portion of the Electric Fund cash balance over time.
- Operating expenses (net of capital and debt) are proposed to increase 6.36%.
- The Electric Department capital projects included in the 2020 budget are in agreement with the 2020-2024 Five-Year CIP as presented to 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**

- Revenue estimates include the five-year rate structure approved by Council in 2019 to provide additional revenues for capital improvements, debt repayment, and fund balance stabilization.
- Water consumption is projected to increase 3-4% annually
- 3% annual increase of NAWA treatment charge to Tipp City due to increases in consumption
- 5.0% increase in operating expenses (net of capital and debt) over the 2019 budget.

- This includes two years of 2.5% wage increases negotiated in the last AFSCME contract (two years is the net effect as no increase was included in the original 2019 operating budget while contract negotiations were ongoing).

#### **Budget Highlights**

- Water Fund balance is projected to decrease by approximately \$844,000 in 2020 due to debt service and planned capital improvement projects
  - W. Walnut Street water line will be paid off - \$115,000
  - Bowman Ave. Water Tower Demolition - \$150,000
  - Wunderwood water line installation - \$175,000
  - Water/Sewer Service Center - \$500,000 (each department)
- The Water Fund cash balance will be below the 25% minimum fund balance for 2020, but will rebound to be above the minimum fund balance in 2021-2024.
- The Water Fund capital projects included in the 2020 budget are in agreement with the 2020-2024 Five-Year CIP as reviewed and amended by City Council.

#### **SEWER FUND**

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

#### **Assumptions**

- 2% annual increase in revenue due to higher consumption
- 3% 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%-20% of total flows to the plant.
- Operating expenses (net of capital and debt) are projected to increase 6.18% (\$89,859) from the 2020 budget. The most significant increases are in treatment services (discussed above) and personnel costs:
  - This includes two years of 2.5% wage increases negotiated in the last AFSCME contract (two years is the net effect as no increase was included in the original 2019 operating budget while contract negotiations were ongoing).

#### **Budget Highlights**

- The Sewer Fund balance is projected to decrease by approximately \$345,141 in 2020 due to capital expenditure projects which will be funded with cash rather than short-term debt.
  - Water/Sewer Service Center - \$500,000 (each department)
- The Sewer Fund capital projects included in the 2020 budget are in agreement with the 2020-2024 Five-Year CIP as reviewed and amended by City Council.

In closing, the financial condition of the City remains positive. This is the second proposed budget (and second consecutive) since 2006 which does not include a projected General Fund deficit. Staff have been diligent about holding costs steady where possible and have examined equipment more closely to determine if it truly needs to be replaced or if it will last a few years longer. The City is working to stretch its dollars while maintaining our commitment to making necessary capital improvements to keep the City vibrant as well as repaying our short-term debt to ensure future success.

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.

We prepared the 2020 operating budget on a cash basis wherein transactions are recorded when cash is received or disbursed. It does not record accounts receivable or payable at year-end. Those numbers are included in the Comprehensive Annual Financial Report (CAFR) prepared annually and available on the City's website. 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. The three-year FOP contract was approved in April, 2018 and the AFSCME contract was approved in January, 2019. The 2020 budget (as well as projections for 2021 and 2022) include a 2.5% annual cost of living increase for members of the FOP, AFSCME, as well as non-bargaining unit members compensated in accordance with Chapter 37 of the Tipp City Code of Ordinances.



2. The OPERS rate (employer contribution) will be 14.00% in 2020. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2020 which is the same rate paid in 2012-2019.
3. The Worker's Compensation rate was 2.6967% in 2019 (based on 2019 projected wages), 2.6247% in 2018, 2.913% in 2017, 3.1826% in 2016, 1.956% in 2015, and 1.77% in 2014. We've anticipated a 3% increase for 2020's payment (based on 2020 projected wages).
4. All projects listed in the Capital Improvement Plan for 2020 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3% when compared to 2019 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. Refuse rates are based on the contract negotiated with Waste Management that went into effect October 1, 2017.

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  
2020 OPERATING BUDGET**

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2020 OPERATING BUDGET**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2020 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2020	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2020
GENERAL	6,220,521	7,298,115	7,238,196	6,280,440
SPECIAL REVENUE FUNDS				
SWIMMING POOL	105,525	323,000	304,340	124,185
STREET REPAIR	386,660	569,865	706,602	249,923
STATE HIGHWAY	237,230	45,960	131,500	151,690
MUNICIPAL ROAD	424,063	228,622	259,607	393,078
LAW ENFORCEMENT TRAINING FUND	18,660	7,500	5,000	21,160
LAW ENFORCEMENT	41,004	2,500	3,000	40,504
ENFORCEMENT & EDUCATION	9,429	750	-	10,179
DRUG LAW ENFORCEMENT	1,411	50	-	1,461
FIELDSTONE TIF PROJECT FUND	-	74,414	74,414	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	3,500	273,800	273,800	3,500
SPECIAL ASSESSMENT BOND RETIREMENT	20,300	73,653	72,232	21,721
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	1,713,427	5,241,383	5,699,100	1,255,710
PARKS CAPITAL IMPROVEMENT	63,590	5,000	10,000	58,590

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2020 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2020	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2020
ENTERPRISE FUNDS				
ELECTRIC	11,412,089	22,701,792	24,219,515	9,894,366
WATER	1,628,786	5,196,759	6,040,786	784,759
WATER TOWER CONSTRUCTION	-	-	-	-
SEWER	1,437,982	3,006,445	3,351,586	1,092,841
UTILITY SERVICE DEPOSIT	218,743	30,000	30,000	218,743
REFUSE COLLECTION	91,311	938,740	944,792	85,259
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	12,865	136,500	136,500	12,865
CONTRACTOR MAINTENANCE DEPOSIT	87,813	40,000	40,000	87,813
SUBTOTAL	24,134,908	46,194,848	49,540,970	20,788,786
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	273,800	273,800	-
NET GRAND TOTAL	24,134,908	45,921,048	49,267,170	20,788,786

**City of Tipp City  
2020  
Operating Budget**

**2020 Budget - Revenues Classified by Source**

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Electric Revenues	19,132,731	41.42%
City Income Taxes	6,867,987	14.87%
Sale of Notes and Bonds	5,042,665	10.92%
Water Revenues	3,440,653	7.45%
Sewer Revenues	2,176,945	4.71%
Federal/State Grants	1,961,174	4.25%
Refuse Collection	938,740	2.03%
Electric Excise Tax	717,579	1.55%
Ambulance Runs	650,000	1.41%
Gasoline Tax	518,875	1.12%
NAWA Charges	493,941	1.07%
Other Charges for Services	423,800	0.92%
Interest Income	375,000	0.81%
Property Taxes	358,590	0.78%
Administrative Reimbursements	327,669	0.71%
Pool Revenues	322,000	0.70%
Local Government Funds	308,645	0.67%
Utility Billing Reimbursements	306,890	0.66%
Transfers In	273,800	0.59%
Permissive License Fees	227,372	0.49%
Deposits	206,500	0.45%

**City of Tipp City  
2020  
Operating Budget**

**2020 Budget - Revenues Classified by Source**

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Reimbursements and Refunds	170,000	0.37%
Franchise Fees	144,000	0.31%
Other Miscellaneous Revenues	135,350	0.29%
Assessments	115,464	0.25%
Motor Vehicle License Fees	94,450	0.20%
Hotel-Motel Tax	85,000	0.18%
PILOT Payments	74,414	0.16%
Fire Run Contracts	64,011	0.14%
Other State Levied-Shared Fees	52,303	0.11%
Licenses, Permits, Inspections	46,250	0.10%
Electric Extension Fees	35,000	0.08%
Rental Income	31,250	0.07%
School Payment for Resource Officers	26,000	0.06%
Donations	20,000	0.04%
Sale of Assets	16,000	0.03%
Fines, Forfeitures, and Costs	13,800	0.03%
Advances Repaid	-	0.00%
 Total	 46,194,848	 100.00%

**City of Tipp City  
2020 Operating Budget**

**2020 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 53,562	\$ 42,010	\$ -	\$ 300	\$ -	\$ -	\$ 95,872
Boards & Commissions	-	36,700	-	300	-	-	37,000
Administration	322,413	17,090	-	500	-	-	340,003
Buildings & Facilities	152,919	131,368	-	500	-	-	284,787
Finance: Administration	248,548	24,516	-	300	-	-	273,364
Finance: Utility Billing	267,978	72,010	-	1,000	-	-	340,988
Finance: Income Tax	197,452	28,400	-	300	-	100,000	326,152
Law	72,394	94,045	-	-	-	-	166,439
Police	2,751,878	216,810	-	9,800	-	-	2,978,488
Fire/EMS	898,087	312,890	-	10,000	-	-	1,220,977
Community-Economic Dev.	252,705	73,470	-	500	-	-	326,675
Engineering	16,053	62,450	-	500	-	-	79,003
Parks	339,359	170,770	-	625	-	-	510,754
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	239,994	-	-	-	-	239,994
Total General Fund	5,573,348	1,540,223	-	24,625	-	100,000	7,238,196
Pool Fund	-	304,340	-	-	-	-	304,340
Street Fund	345,532	114,070	-	247,000	-	-	706,602
State Highway Fund	-	31,500	-	100,000	-	-	131,500
Municipal Road Fund	106,042	151,565	-	2,000	-	-	259,607
Law Enforcement Training Fund	-	5,000	-	-	-	-	5,000
Law Enforcement Fund	-	-	-	3,000	-	-	3,000
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	74,414	-	-	-	-	74,414
Bond Retirement	-	-	273,800	-	-	-	273,800
Special Assess Bond Retirement	-	3,507	68,725	-	-	-	72,232
Capital Improvement Reserve	-	97,500	273,800	5,252,800	-	75,000	5,699,100
Parks Capital Improvement	-	-	-	10,000	-	-	10,000



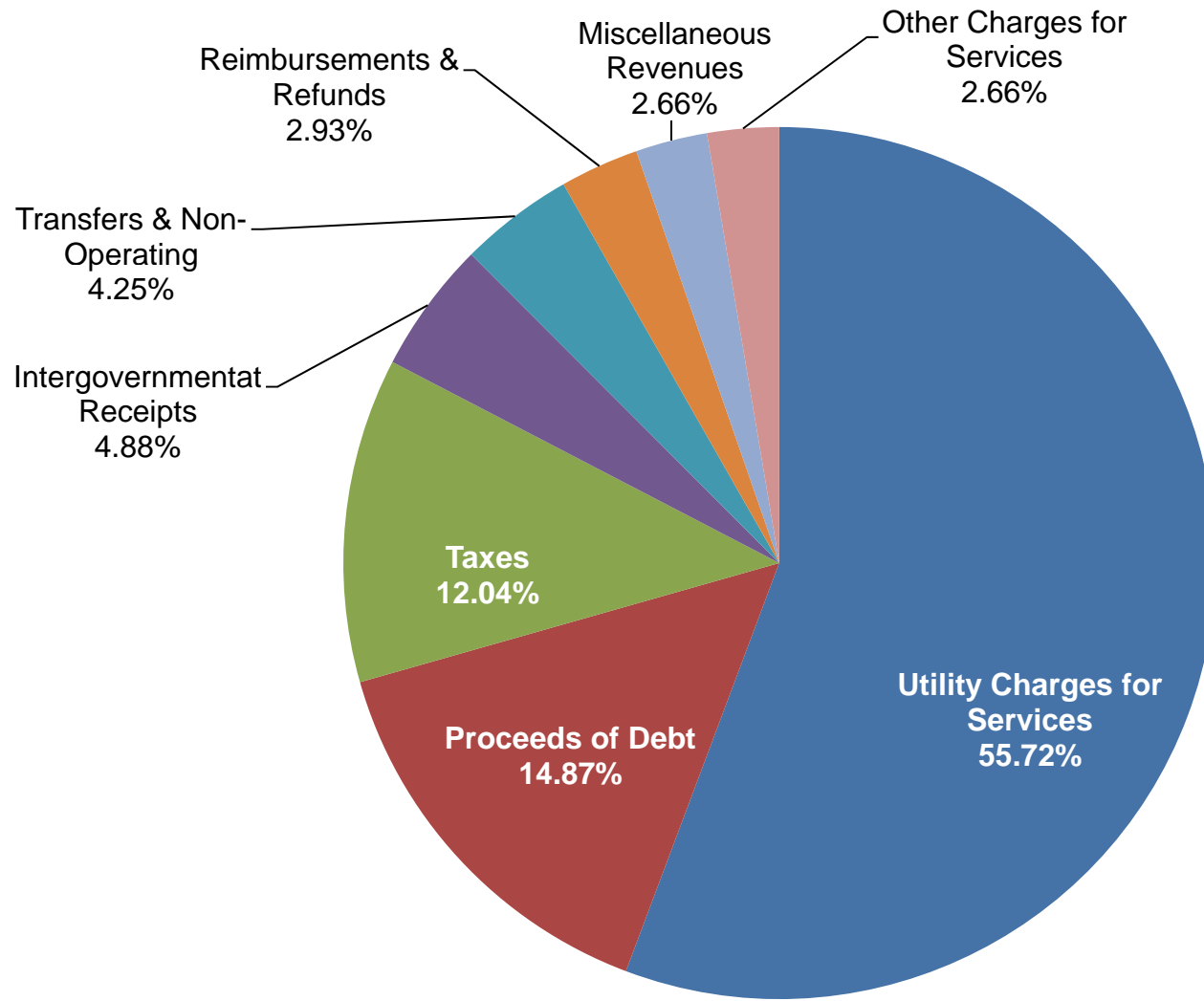
**City of Tipp City  
2020 Operating Budget**

**2020 Budget - Expenditures by Function**

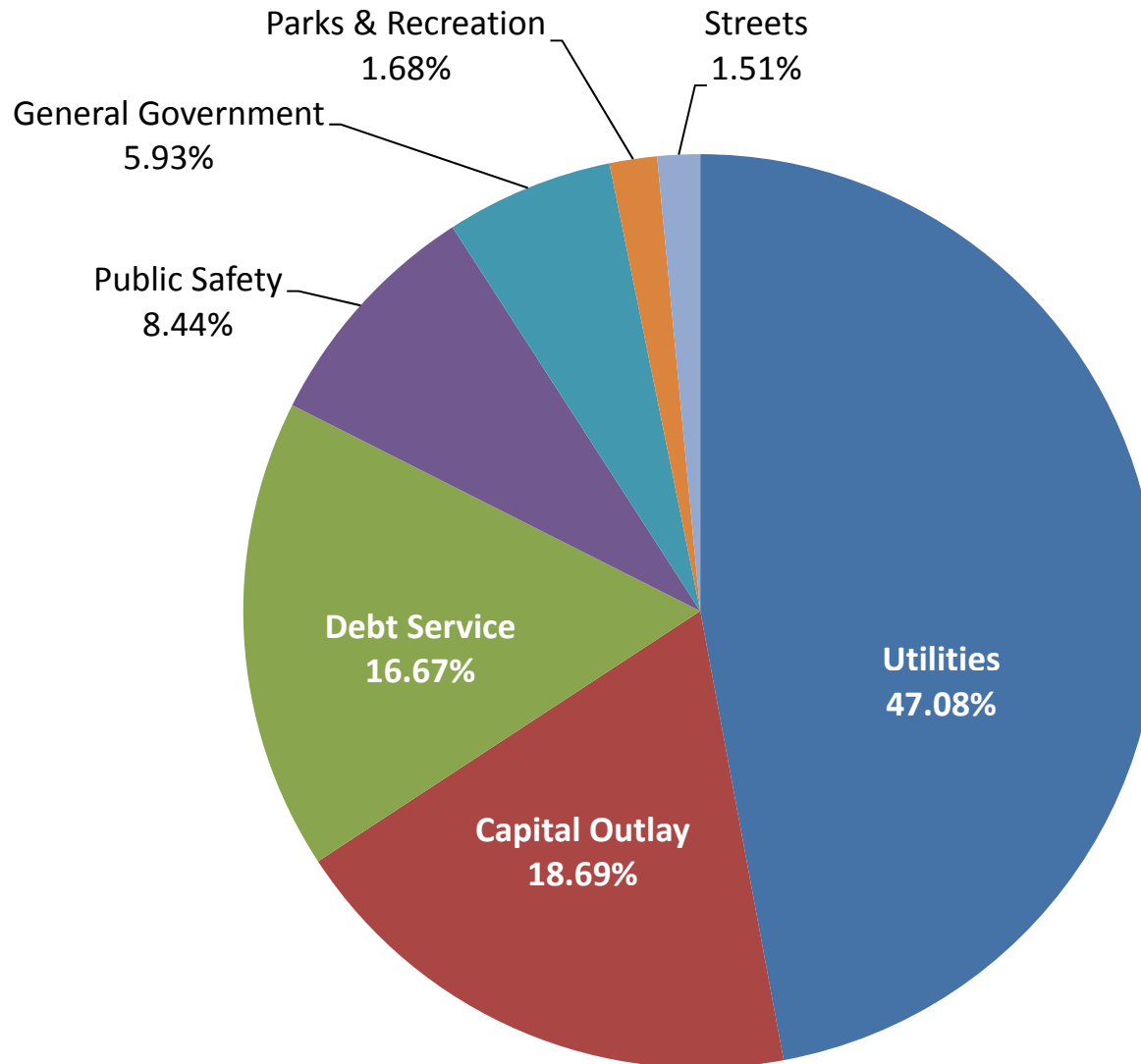
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,424,820	15,666,584	5,010,250	1,850,600	263,261	4,000	24,219,515
Water Fund	836,308	2,446,983	1,654,936	938,000	163,059	1,500	6,040,786
Sewer Fund	382,905	1,012,352	977,706	830,000	147,623	1,000	3,351,586
Utility Service Deposits	-	-	-	-	-	30,000	30,000
Refuse Collection	-	876,443	-	-	68,349	-	944,792
Self-Insurance Fund	-	136,500	-	-	-	-	136,500
Contractor Maintenance Deposits	-	-	-	-	-	40,000	40,000
Total All Funds	\$ 8,668,955 17.50%	\$ 22,460,981 45.34%	\$ 8,259,217 16.67%	\$ 9,258,025 18.69%	\$ 642,292 1.30%	\$ 251,500 0.51%	\$ 49,540,970 100.00%

# Sources of Funds

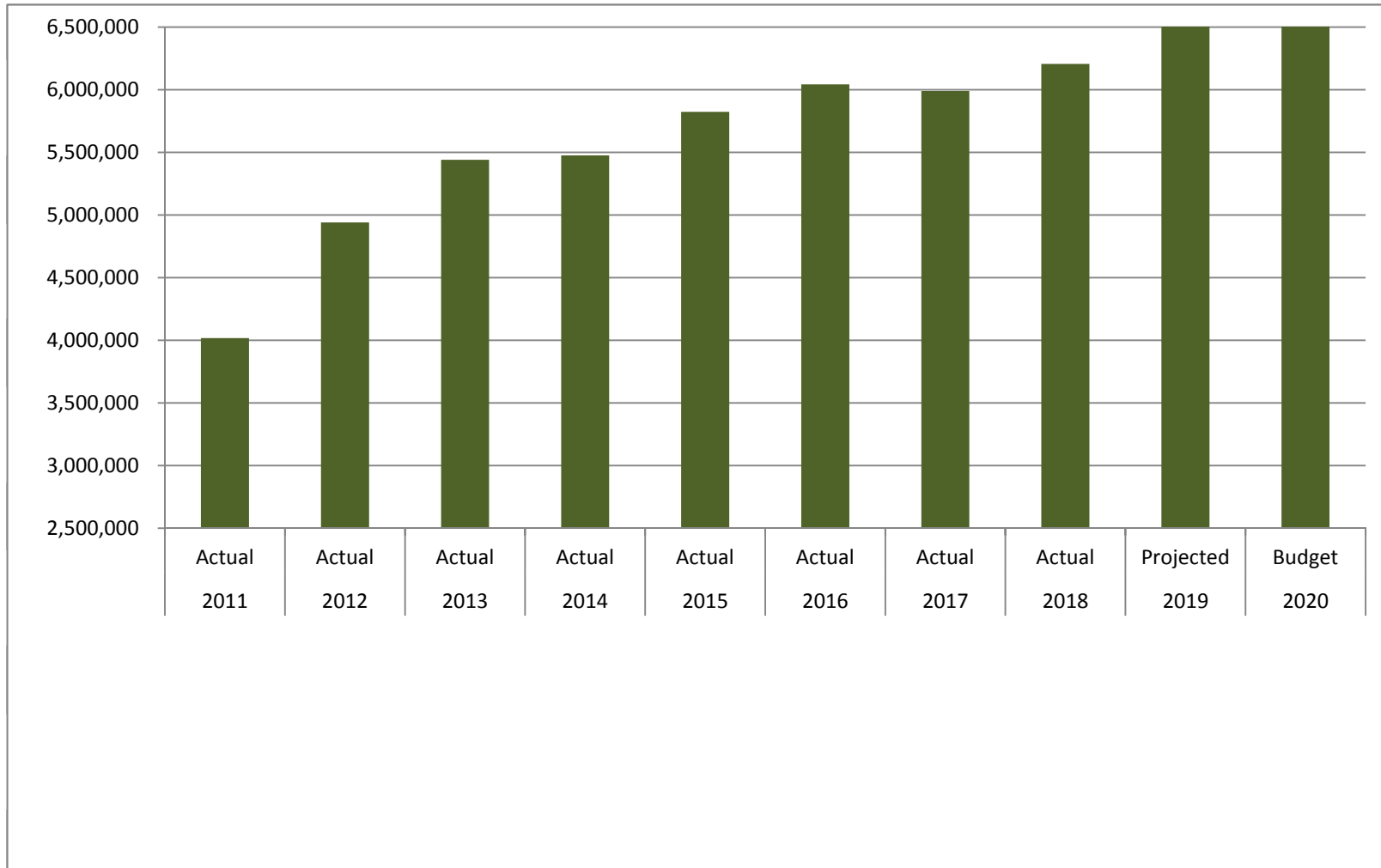
## 2020 Operating Budget



# Uses of Funds 2020 Operating Budget



## Income Tax Receipts 2011-2020



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

**CITY OF TIPP CITY  
DEBT STATEMENT**

PURPOSE		PRINCIPAL OUTSTANDING		MATURITY	PRINCIPAL	INTEREST	
GENERAL OBLIGATION BONDS	ISSUED	1/1/2020	RATE	DATE	2020	2020	FUND
<b>SPECIAL ASSESSMENT BONDS</b>							
Donn Davis Construction Bonds	5/1/2004	305,000	2.00-4.50%	12/1/2024	\$55,000	\$13,725	Spec. Assess.
<b>Total - Bonds</b>		<b>\$305,000</b>			<b>\$55,000</b>	<b>\$13,725</b>	
<b>BOND ANTICIPATION NOTES</b>							
25A Reconstruction Notes	2/13/2019	\$100,000	3.000%	2/12/2020	\$100,000	\$3,000	CIRF
Electric Generator Notes	2/13/2019	\$400,000	3.000%	2/12/2020	\$400,000	\$12,000	Electric
Utility AMR Project Notes	2/13/2019	\$135,000	3.000%	2/12/2020	\$135,000	\$4,050	Electric/Water
Water Tower Construction Notes - Tower 3	2/13/2019	\$770,000	3.000%	2/12/2020	\$770,000	\$23,100	Water
Aerial Ladder Notes	2/13/2019	\$80,000	3.000%	2/12/2020	\$80,000	\$2,400	CIRF
Main St. Sanitary Sewer Lift Station Improve.	2/13/2019	\$700,000	3.000%	2/12/2020	\$700,000	\$21,000	Sewer
W. Walnut St. Utility Replacement	2/13/2019	\$115,000	3.000%	2/12/2020	\$115,000	\$3,450	Water/Sewer
Water Tower Construction Notes - Tower 2	2/13/2019	\$170,000	3.000%	2/12/2020	\$170,000	\$5,100	Water
Downtown Streetscape Improvement Notes	2/13/2019	\$40,000	3.000%	2/12/2020	\$40,000	\$1,200	CIRF
Roselyn Water & Sewer Lines	2/13/2019	\$525,000	3.000%	2/12/2020	\$525,000	\$15,750	Water/Sewer
Electric Substation Improvement Notes	2/13/2019	\$4,500,000	3.000%	2/12/2020	\$4,500,000	\$135,000	Electric
<b>Total - Notes</b>		<b>\$7,535,000</b>			<b>\$7,535,000</b>	<b>\$226,050</b>	
<b>STATE LOANS</b>							
OPWC Loan - AMR Project	11/1/2011	\$360,000	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$275,000	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$980,000	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
<b>Total - 0% State Loans</b>		<b>\$1,615,000</b>			<b>\$121,500</b>	<b>\$0</b>	
<b>Total All Debt</b>		<b>\$9,455,000</b>			<b>\$7,711,500</b>	<b>\$239,775</b>	

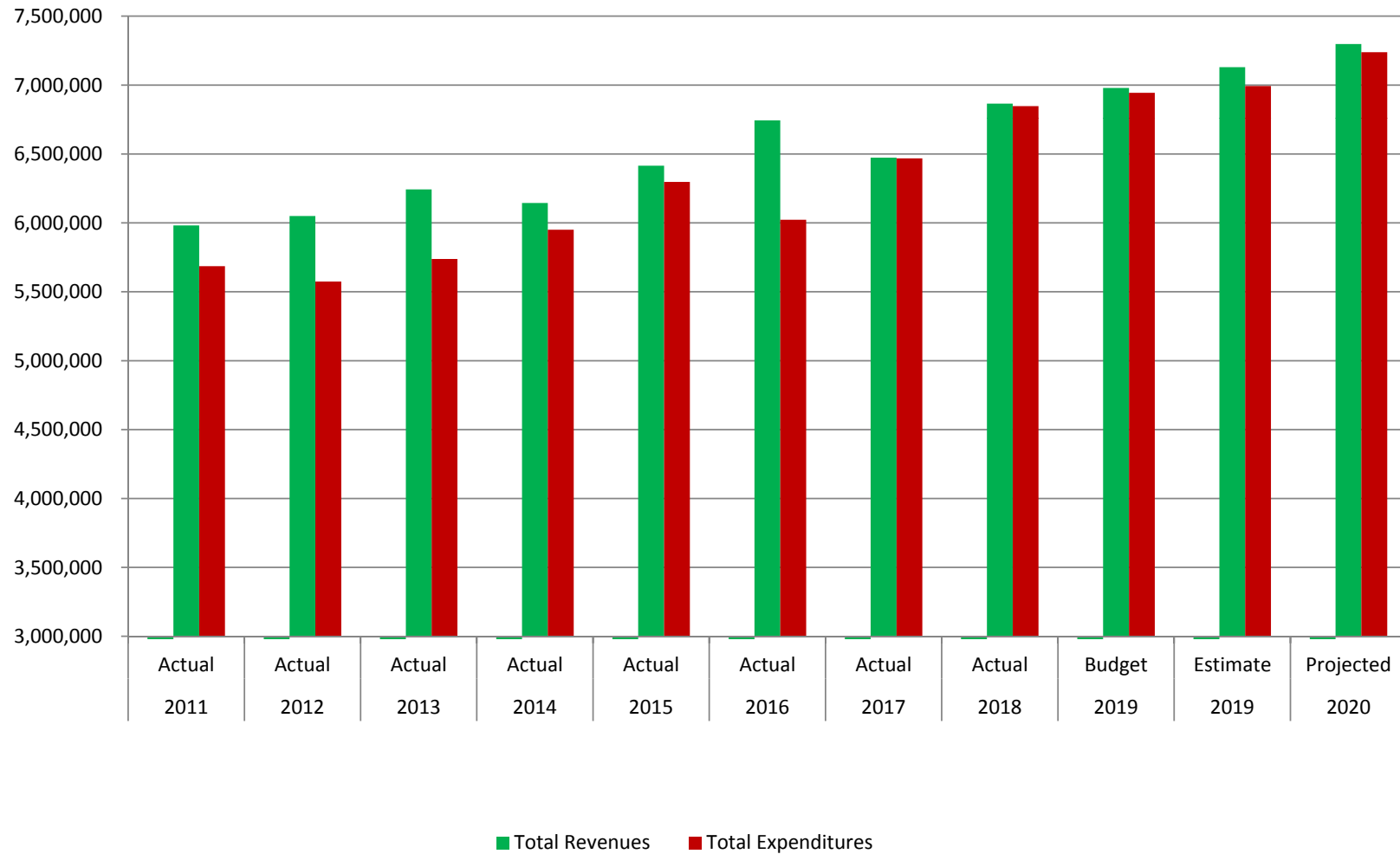
**CITY OF TIPP CITY  
2019 OPERATING BUDGET**

**STAFFING PLAN**

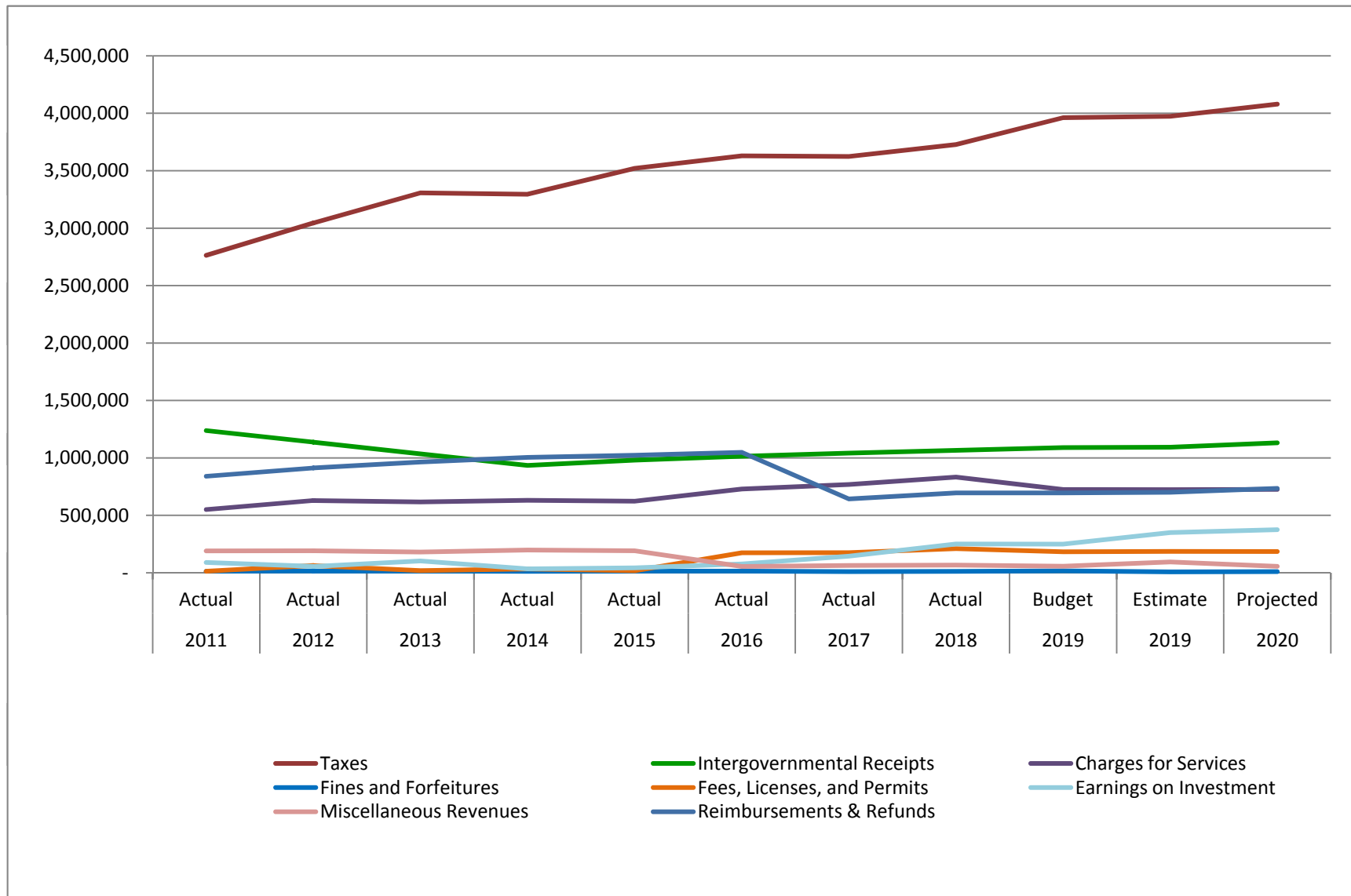
	<b>Full-Time Equivalents</b>							
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>General Fund</b>								
Council	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	-	-	-	-	-	-
Administration	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Buildings & Facilities	1.59	1.59	1.59	1.49	1.75	1.75	1.75	1.75
Finance: Administration	2.40	2.40	2.00	2.40	2.40	2.40	2.40	2.40
Finance: Utility Billing *	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Law	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Police	22.70	22.70	22.00	22.70	22.70	22.70	22.70	22.70
Fire	0.30	0.30	0.30	0.30	1.30	1.30	1.50	-
EMS	22.06	22.06	22.06	22.06	29.00	33.00	32.50	34.00
Community-Economic Dev.	2.33	2.33	2.33	3.00	3.00	3.00	3.00	3.00
Engineering	1.83	1.83	1.50	1.50	1.50	1.50	0.10	0.10
Parks	5.00	5.50	5.50	5.50	5.50	5.50	5.35	5.35
<b>Total General Fund</b>	<b>65.66</b>	<b>66.16</b>	<b>64.65</b>	<b>67.32</b>	<b>75.52</b>	<b>79.52</b>	<b>77.67</b>	<b>77.67</b>
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS								
<b>Special Revenue Funds</b>								
Street Fund	4.71	4.96	4.96	4.96	4.96	4.96	4.71	4.71
Municipal Road Fund	1.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<b>Total Special Revenue Funds</b>	<b>5.71</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>5.96</b>	<b>5.96</b>
<b>Enterprise Funds</b>								
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.35	1.35
Electric Fund: Distribution	11.60	11.60	11.60	11.60	11.60	11.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.65	0.60	0.60
Water Fund: Distribution	3.60	4.10	4.10	3.76	3.76	3.76	3.76	3.76
Water Fund: Treatment	4.40	4.40	4.40	4.40	4.40	4.40	5.35	5.35
Sewer Fund: Administration	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Fund: Distribution	3.80	4.30	4.30	3.96	3.96	3.96	3.96	3.96
<b>Total Enterprise Funds</b>	<b>25.80</b>	<b>26.80</b>	<b>26.80</b>	<b>26.12</b>	<b>26.12</b>	<b>25.52</b>	<b>27.27</b>	<b>27.27</b>
<b>Total Full-Time Equivalents</b>	<b>97.17</b>	<b>99.17</b>	<b>97.66</b>	<b>99.65</b>	<b>107.85</b>	<b>111.25</b>	<b>110.90</b>	<b>110.90</b>

# Revenue and Expenditure Trends

## Totals for General Fund 2011 - 2020

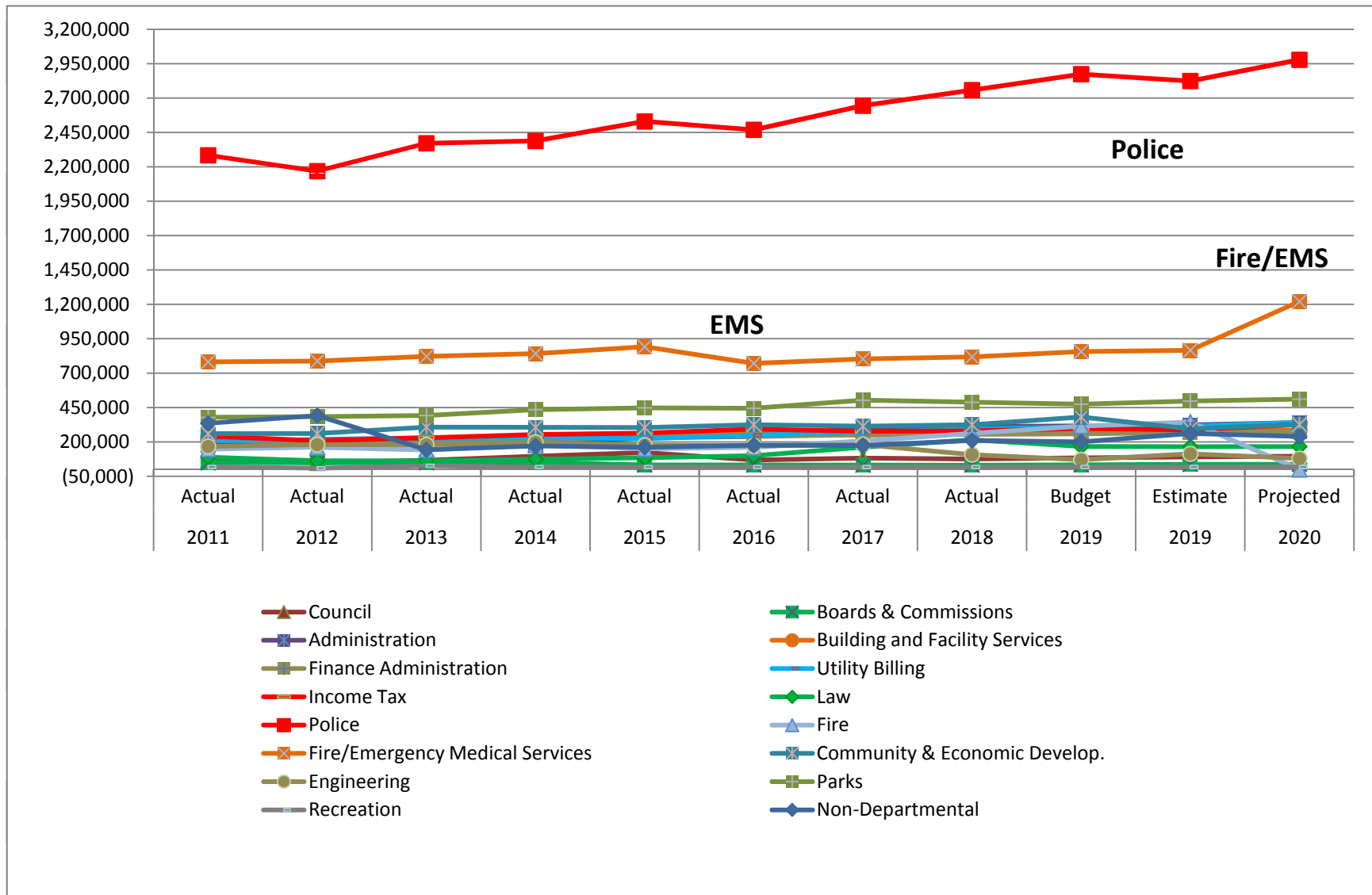


# General Fund Revenue Trends 2011 - 2020





## General Fund Expenditures by Department 2011 - 2020



**2020 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2019-2020 % Inc/Dec</b>
<b>Revenues</b>							
Taxes	3,727,886	3,961,064	3,973,752	4,079,174	4,195,413	4,275,848	6.60%
Intergovernmental Receipts	1,065,934	1,090,114	1,093,686	1,131,221	1,169,556	1,209,257	2.60%
Charges for Services	833,557	724,692	723,613	725,811	725,811	725,811	-13.19%
Fines and Forfeitures	12,975	17,000	7,800	10,500	10,500	10,500	-39.88%
Fees, Licenses, and Permits	210,584	182,600	186,250	185,250	185,750	186,250	-11.56%
Earnings on Investment	251,076	250,000	350,000	375,000	350,000	350,000	39.40%
Miscellaneous Revenues	67,766	57,450	94,059	56,600	55,350	55,350	38.80%
Reimbursements & Refunds	695,550	695,943	700,791	734,559	756,161	775,785	0.75%
<b>Total Operating Receipts</b>	<b>6,865,328</b>	<b>6,978,863</b>	<b>7,129,951</b>	<b>7,298,115</b>	<b>7,448,541</b>	<b>7,588,801</b>	<b>3.85%</b>
<b>Expenditures</b>							
Council	75,993	83,698	90,462	95,872	92,839	93,623	19.04%
Boards & Commissions	30,975	33,100	37,295	37,000	37,000	37,000	20.40%
Administration	311,449	316,803	323,428	340,003	349,305	358,352	3.85%
Building and Facility Services	263,977	287,512	287,028	284,787	292,901	300,017	8.73%
Finance Administration	254,575	258,218	268,606	273,364	280,850	288,518	5.51%
Utility Billing	293,421	309,677	315,781	340,988	352,249	360,863	7.62%
Income Tax	280,692	298,323	286,850	326,152	331,961	337,967	2.19%
Law	214,541	166,908	165,036	166,439	157,812	159,152	-23.07%
Police	2,757,967	2,873,937	2,824,114	2,978,488	3,156,907	3,249,659	2.40%
Fire	261,601	314,823	344,332	-	-	-	31.62%
Fire/Emergency Medical Services	817,918	856,777	865,846	1,220,977	1,254,930	1,288,303	5.86%
Community & Economic Develop.	324,885	381,030	294,973	326,675	336,339	344,983	-9.21%
Engineering	107,473	69,843	113,546	79,003	79,474	79,963	5.65%
Parks	488,432	474,036	497,019	510,754	522,746	535,036	1.76%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	210,555	200,490	260,868	239,494	267,838	250,729	23.90%
<b>Total Program Expenditures</b>	<b>6,712,154</b>	<b>6,942,875</b>	<b>6,992,884</b>	<b>7,237,696</b>	<b>7,530,851</b>	<b>7,701,865</b>	<b>4.18%</b>
<b>Total Receipts Over/(Under)</b>							
<b>Program Disbursements</b>	<b>153,174</b>	<b>35,989</b>	<b>137,067</b>	<b>60,419</b>	<b>(82,310)</b>	<b>(113,064)</b>	

**2020 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2019-2020 % Inc/Dec</b>
<b>Other Financing Sources/(Uses)</b>							
Sale of Assets	-	-	-	-	-	-	0.00%
Refunds	(260)	(500)	(540)	(500)	(500)	(500)	-100.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	(135,000)	-	-	-	-	-	0.00%
Advances In	-	-	81,113	-	-	-	0.00%
Advances (Out)	(81,113)	-	-	-	-	-	0.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(216,373)</b>	<b>(500)</b>	<b>80,573</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>(63,199)</b>	<b>35,489</b>	<b>217,640</b>	<b>59,919</b>	<b>(82,810)</b>	<b>(113,564)</b>	
<b>Fund Balance January 1st</b>	<b>6,066,080</b>	<b>6,002,881</b>	<b>6,002,881</b>	<b>6,220,521</b>	<b>6,280,440</b>	<b>6,197,630</b>	
<b>Fund Balance December 31st</b>	<b>6,002,881</b>	<b>6,038,369</b>	<b>6,220,521</b>	<b>6,280,440</b>	<b>6,197,630</b>	<b>6,084,066</b>	
<b>Reserve For Encumbrances</b>	<b>141,815</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	
<b>Unencumbered Cash 12/31</b>	<b>5,861,066</b>	<b>5,913,369</b>	<b>6,095,521</b>	<b>6,155,440</b>	<b>6,072,630</b>	<b>5,959,066</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$4,079,174	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	\$1,131,221	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$696,949) and Local Government monies (\$288,922) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the ongoing reductions enacted by the State of Ohio in their biennial budgets.
Charges for Services	\$725,811	These are monies received for direct services provided. The EMS billing revenues (\$650,000) comprise 90% of anticipated receipts.
Fines and Forfeitures	\$10,500	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2020 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2018 Actual	2019 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2019-2020 % Inc/Dec
<b>Taxes</b>								
101.0000.41110	Property Tax	331,153	336,120	340,902	347,720	354,674	359,994	3.45%
101.0000.41210	Tangible Personal Property	10,208	10,250	10,656	10,869	11,086	11,308	6.04%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	3,309,919	3,529,693	3,529,693	3,635,584	3,744,652	3,819,545	3.00%
101.0000.41600	Hotel-Motel Tax	76,605	85,000	92,500	85,000	85,000	85,000	0.00%
	<b>Total Taxes</b>	<b>3,727,886</b>	<b>3,961,064</b>	<b>3,973,752</b>	<b>4,079,174</b>	<b>4,195,413</b>	<b>4,275,848</b>	<b>2.98%</b>
<b>Intergovernmental</b>								
101.0000.42100	Local Gov't Fund (County)	283,960	288,922	288,922	296,145	303,549	311,138	2.50%
101.0000.42200	Estate Tax	-	-	-	-	-	-	0.00%
101.0000.42300	Cigarette Tax	454	400	483	500	500	500	25.00%
101.0000.42400	Liquor & Beer	11,684	11,250	11,250	11,250	11,250	11,250	0.00%
101.0000.42500	Local Gov't Fund-State	-	-	12,250	12,500	12,750	13,000	0.00%
101.0000.42600	Property Tax Rollback	39,652	40,093	39,758	40,553	41,364	42,191	1.15%
101.0000.42900	Electric Excise Tax	683,706	696,949	689,980	717,579	746,282	776,133	2.96%
101.0000.43200	Federal/State Grants	25,408	27,500	26,043	26,694	27,361	28,045	-2.93%
101.0000.43250	School Pymt for Resource Officers	21,070	25,000	25,000	26,000	26,500	27,000	4.00%
	<b>Total Intergovernmental</b>	<b>1,065,934</b>	<b>1,090,114</b>	<b>1,093,686</b>	<b>1,131,221</b>	<b>1,169,556</b>	<b>1,209,257</b>	<b>3.77%</b>
<b>Charges for Services</b>								
101.0000.44115	Xerox Copies	34	100	100	100	100	100	0.00%
101.0000.44120	Towing & Storage Fees	2,589	7,500	7,500	7,500	7,500	7,500	0.00%
101.0000.44125	Sale-Maps & Zoning Codes	-	100	-	-	-	-	-100.00%
101.0000.44130	Witness Fees	162	100	100	100	100	100	0.00%
101.0000.44140	Fire Run Contracts	82,889	62,792	60,963	64,011	64,011	64,011	1.94%
101.0000.44150	Ambulance Runs - City	333,314	350,000	350,000	350,000	350,000	350,000	0.00%
101.0000.44155	Ambulance Runs - Township	408,217	300,000	300,000	300,000	300,000	300,000	0.00%
101.0000.44170	Vet Memorial Charges	874	500	640	500	500	500	0.00%
101.0000.44171	Memorial Pavers - Dog Park	413	100	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	2,820	3,000	3,210	3,000	3,000	3,000	0.00%
101.0000.44190	Other Charges	2,245	500	1,000	500	500	500	0.00%
	<b>Total Charges for Services</b>	<b>833,557</b>	<b>724,692</b>	<b>723,613</b>	<b>725,811</b>	<b>725,811</b>	<b>725,811</b>	<b>0.15%</b>
<b>Fines and Forfeitures</b>								
101.0000.45100	Court Cost & Fees	12,615	16,000	7,500	10,000	10,000	10,000	-37.50%
101.0000.45200	Overtime Parking	360	1,000	300	500	500	500	-50.00%
	<b>Total Fines and Forfeitures</b>	<b>12,975</b>	<b>17,000</b>	<b>7,800</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>-38.24%</b>

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$185,250	These revenue sources were budgeted based on a trend analysis of the last 4-5 years. The largest sources of these revenues are the cable franchise fee (\$97,500) and the refuse contract franchise fee (\$46,500). These two receipt types comprise 77.7% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$375,000	The rate of return on the City's deposits and investments, specifically STAROhio, has increased significantly during 2019. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$56,600	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$734,559	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$327,669) and the chargeback of the Utility Billing Department to the utility funds (\$306,890).

**2020 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2018 Actual	2019 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2019-2020 % Inc/Dec
	<b>Fees, Licenses, and Permits</b>							
101.0000.46210	Building Permits	17,800	15,000	15,000	15,000	15,000	15,000	0.00%
101.0000.46220	Zoning & Pre. Plat	3,405	2,500	2,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	864	1,000	750	750	750	750	-25.00%
101.0000.46280	Contractor Registration Fee	4,935	3,000	3,000	3,000	3,000	3,000	0.00%
101.0000.46290	Other Permits	-	100	-	-	-	-	-100.00%
101.0000.46300	Cable Franchise Fees	105,668	95,000	100,000	97,500	97,500	97,500	2.63%
101.0000.46305	Refuse Franchise Fees	45,472	46,000	45,000	46,500	47,000	47,500	1.09%
101.0000.46310	Inspection & Final Plat	32,440	20,000	20,000	20,000	20,000	20,000	0.00%
	<b>Total Fees, Licenses and Permits</b>	<b>210,584</b>	<b>182,600</b>	<b>186,250</b>	<b>185,250</b>	<b>185,750</b>	<b>186,250</b>	1.45%
	<b>Earnings on Investment</b>							
101.0000.47200	Interest	251,076	250,000	350,000	375,000	350,000	350,000	50.00%
	<b>Total Earnings on Investment</b>	<b>251,076</b>	<b>250,000</b>	<b>350,000</b>	<b>375,000</b>	<b>350,000</b>	<b>350,000</b>	50.00%
	<b>Miscellaneous Revenue</b>							
101.0000.47300	Rental Income	30,303	30,000	30,000	30,000	30,000	30,000	0.00%
101.0000.47330	Rent-Canoes	1,520	1,000	1,250	1,250	-	-	25.00%
101.0000.47420	Assessments	1,109	750	209	250	250	250	-66.67%
101.0000.47700	Donations	1,425	3,000	5,000	2,500	2,500	2,500	-16.67%
101.0000.47704	Donations - Parks	12,350	7,500	7,500	7,500	7,500	7,500	0.00%
101.0000.47810	Commission/Unclaimed Mo.	-	100	-	-	-	-	-100.00%
101.0000.47820	Unclaimed Monies & Overages	5,165	100	100	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	15,894	15,000	50,000	15,000	15,000	15,000	0.00%
	<b>Total Miscellaneous Revenue</b>	<b>67,766</b>	<b>57,450</b>	<b>94,059</b>	<b>56,600</b>	<b>55,350</b>	<b>55,350</b>	-1.48%
101.0000.49210	Reimbursement & Refunds	117,651	75,000	100,000	100,000	100,000	100,000	33.33%
101.0000.49220	Adm. Reimbursement	316,588	336,660	316,588	327,669	339,137	351,007	-2.67%
101.0000.49230	Utility Billing Reimb.	261,311	284,283	284,203	306,890	317,024	324,778	7.95%
	<b>Total Reimbursement &amp; Refunds</b>	<b>695,550</b>	<b>695,943</b>	<b>700,791</b>	<b>734,559</b>	<b>756,161</b>	<b>775,785</b>	5.55%
	<b>Other Financing Sources</b>							
101.0000.49310	Refunds	-	-	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	-	81,113	-	-	-	0.00%
	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>81,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
	<b>Total Receipts</b>	<b>6,865,328</b>	<b>6,978,863</b>	<b>7,211,064</b>	<b>7,298,115</b>	<b>7,448,541</b>	<b>7,588,801</b>	4.57%

## 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	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Council TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

		PERFORMANCE MEASURES							
		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
Council Meetings		26	26	25	26	23	25	24	24
No. of Ordinances		29	30	53	31	40	37	30	30
No. of Resolutions		48	61	54	34	43	43	40	40

### BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$10,400/yr.

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 training.

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**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1010.51010	Salary - Council	35,417	35,000	35,000	35,000	35,000	35,000	0.00%
101.1010.51015	Salary - Clerk	10,288	10,000	10,400	10,816	11,249	11,699	8.16%
101.1010.51110	O.P.E.R.S.	4,757	4,500	4,250	5,000	5,000	5,000	11.11%
101.1010.51120	Social Security	956	1,000	930	1,000	1,000	1,000	0.00%
101.1010.51125	Medicare	644	653	658	664	671	677	1.76%
101.1010.51300	Worker's Compensation	1,234	1,235	1,056	1,082	1,109	1,137	-12.39%
	Sub-Total Personnel	53,296	52,388	52,294	53,562	54,029	54,513	2.24%
101.1010.52100	Travel & Training	6,184	7,500	7,500	7,500	7,500	7,500	0.00%
101.1010.53600	Legal Advertising	3,297	5,000	4,000	5,000	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	1,758	1,500	1,500	1,500	1,500	1,300	0.00%
101.1010.53710	Code Supplement	450	8,500	16,820	12,500	8,500	8,500	47.06%
101.1010.53720	Historical Record Archiving	-	-	-	6,000	6,000	6,000	100.00%
101.1010.53800	Dues & Subscriptions	1,391	1,810	1,500	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	8,900	5,000	6,000	6,000	6,500	7,000	20.00%
101.1010.54100	Office Supplies	533	1,400	750	1,400	1,400	1,400	0.00%
101.1010.54700	Other Supplies	25	-	-	-	-	-	0.00%
101.1010.54710	Mayor's Account	159	300	98	300	300	300	0.00%
	Sub-Total Other Operating	22,697	31,010	38,168	42,010	38,510	38,810	35.47%
101.1010.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total City Council</b>		<b>75,993</b>	<b>83,698</b>	<b>90,462</b>	<b>95,872</b>	<b>92,839</b>	<b>93,623</b>	<b>14.55%</b>

## GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

### Commentary:

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

### STAFFING (FTE)

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	0.33	0.33	0.00	0.00	0.00	0.00	0.00	0.00
<b>BOARDS &amp; COMMISSIONS TOTAL</b>		<b>0.33</b>	<b>0.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings	11	7	10	9	12	12	12	12
Cases	36	16	22	10	15	16	15	15
BZA Meetings	7	10	11	8	9	11	9	9
Cases	17	17	15	17	30	24	25	25
Parks Board Meetings	6	6	6	6	6	6	6	6
Cases	17	22	14	37	20	17	20	20
Restor. Board Meetings	7	10	6	9	9	5	9	9
Cases	16	18	7	12	18	4	18	18
Tree Board Meetings	8	6	6	6	6	6	6	6
Cases	32	29	40	55	50	11	50	50
TIRC Meetings	1	1	1	1	1	1	1	1
AIB Meetings	9	0	0	0	0	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**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1020.52100	Travel & Training	436	500	795	500	500	500	0.00%
101.1020.53383	Contract - Cable A. Com.	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
101.1020.53600	Legal Advertising	2,137	2,100	2,500	2,500	2,500	2,500	19.05%
101.1020.53700	Printing & Reproduction	1,030	1,000	1,000	1,000	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	370	500	500	500	500	500	0.00%
101.1020.53990	Other Contractual	-	500	5,000	4,000	4,000	4,000	700.00%
101.1020.54100	Office Supplies	896	1,200	1,000	1,200	1,200	1,200	0.00%
101.1020.54700	Other Supplies	106	1,000	500	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	30,975	32,800	37,295	36,700	36,700	36,700	11.89%
101.1020.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total Boards &amp; Commissions</b>		<b>30,975</b>	<b>33,100</b>	<b>37,295</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>11.78%</b>

## GENERAL FUND - DEPARTMENT: ADMINISTRATION

### Commentary:

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

### STAFFING (FTE)

	<u>F/P/S</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	F	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
<b>ADMINISTRATION TOTAL</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### BUDGET HIGHLIGHTS

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 - The significant increase in utility costs is the reassignment of the City Manager's cell phone and tablet charges which had been allocated to other departments prior to 2019.

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1030.51000	Salary & Wages	222,116	227,345	231,000	240,656	246,672	252,839	5.85%
101.1030.51110	O.P.E.R.S.	34,899	31,828	32,340	33,692	34,534	35,397	5.86%
101.1030.51125	Medicare	3,268	3,339	3,350	3,490	3,577	3,666	4.52%
101.1030.51200	Health Insurance	26,956	26,500	28,575	32,428	34,049	35,751	22.37%
101.1030.51300	Worker's Compensation	5,073	5,100	6,904	7,077	7,254	7,435	38.76%
101.1030.51400	Life Insurance	237	270	250	270	270	270	0.00%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	297,349	299,182	307,219	322,413	331,156	340,158	7.76%
101.1030.52100	Travel & Training	6,586	7,000	7,000	7,000	7,500	7,500	0.00%
101.1030.53100	Utilities	346	500	1,054	1,200	1,200	1,200	140.00%
101.1030.53500	Insurance	383	421	405	390	449	494	-7.36%
101.1030.53700	Printing & Reproduction	793	1,000	1,000	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	3,439	5,200	4,000	4,000	4,000	4,000	-23.08%
101.1030.53990	Other Contractual	1,129	1,500	1,500	2,000	2,000	2,000	33.33%
101.1030.54100	Office Supplies	1,038	1,500	1,250	1,500	1,500	1,500	0.00%
101.1030.54700	Other Supplies	386	-	-	-	-	-	0.00%
	Sub-Total Other Operating	14,100	17,121	16,209	17,090	17,649	17,694	-0.18%
101.1030.55200	Equipment	-	500	-	500	500	500	0.00%
<b>Total Administration</b>		<b>311,449</b>	<b>316,803</b>	<b>323,428</b>	<b>340,003</b>	<b>349,305</b>	<b>358,352</b>	7.32%

## 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)									
	<u>F/P/S</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian (2)	P	0.49	0.49	0.49	0.49	0.75	0.75	0.75	0.75
Laborer	P	0.10	0.10	0.10	0.00	0.00	0.00	0.00	0.00
<b>BUILDING &amp; FACILITY SERVICES TOTAL</b>		<b>1.59</b>	<b>1.59</b>	<b>1.59</b>	<b>1.49</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

PERFORMANCE MEASURES								
	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
PC's & Laptops	101	104	109	109	110	110	107	107
Servers	17	20	20	20	20	20	20	20
Mobile Devices/Phones	36/25	42/29	45/29	45/29	45/40	45/40	45/40	45/40
Miles of Fiber	20.00	21.00	21.00	21.00	22.00	24.00	26.00	26.00
SPAM E-Mail Blocked	2.75M	1.161M	2.0M	2.2M	2.3M	2.3M	2.3M	2.3M
Users/Groups/Accounts	335	350	350	350	350	350	350	350
Mailboxes	155	160	170	170	170	170	170	170
Servers Stor. Space (TB)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Power Generators	7	7	7	7	7	7	7	8
Security Systems	6	6	6	6	6	6	6	6
SF Buildings Cleaned	54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010
SF Buildings Maintained	120,759	151,590	165,359	165,359	165,359	165,359	165,359	165,359

### BUDGET HIGHLIGHTS

Travel & Training - Costs associated for the Building and Facilities Manager to attend training

Facilities Maintenance- Govt. Center - Cleaning and maintenance expense associated with the Government Center and Police Facility. Includes \$12,800 for HVAC contract for the Govt. Center and the police facility. Includes \$1,760 for quarterly window cleaning.

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1040.51050	Salary & Wages	103,635	108,483	106,500	112,358	115,167	118,046	3.57%
101.1040.51110	O.P.E.R.S.	14,179	15,188	14,910	15,730	16,123	16,526	3.57%
101.1040.51125	Medicare	386	1,571	352	400	400	400	-74.54%
101.1040.51200	Health Insurance	19,366	20,514	20,437	21,135	22,192	23,302	3.03%
101.1040.51300	Worker's Compensation	2,291	2,300	2,908	2,981	3,056	3,132	29.61%
101.1040.51400	Life Insurance	55	55	65	65	65	65	18.18%
101.1040.51500	Uniforms	348	250	250	250	250	250	0.00%
	Sub-Total Personnel	140,260	148,361	145,422	152,919	157,253	161,721	3.07%
101.1040.52100	Travel & Training	2,326	2,500	2,909	2,500	2,500	2,500	0.00%
101.1040.53100	Utilities	15,978	20,000	16,383	20,000	20,000	20,000	0.00%
101.1040.53323	Computer Network Services	13,458	12,500	12,500	12,500	12,500	12,500	0.00%
101.1040.53410	Equipment Maintenance	8,890	14,425	14,425	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	11,202	10,000	10,000	10,000	10,000	9,750	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	25,925	28,000	28,000	25,000	25,000	25,000	-10.71%
101.1040.53500	Insurance	24,709	29,651	28,524	25,203	28,983	31,881	-15.00%
101.1040.53700	Printing & Reproduction	-	-	41	100	100	100	100.00%
101.1040.53800	Dues & Subscriptions	75	75	140	140	140	140	86.67%
101.1040.53990	Other Contractual	14,774	15,000	20,000	15,000	15,000	15,000	0.00%
101.1040.54200	Equipment Operation	680	750	685	750	750	750	0.00%
101.1040.54310	Maintenance Supplies	5,075	5,000	7,249	5,000	5,000	5,000	0.00%
101.1040.54700	Other Supplies	-	750	250	750	750	750	0.00%
	Sub-Total Other Operating	123,092	138,651	141,106	131,368	135,148	137,796	-5.25%
101.1040.55200	Equipment	625	500	500	500	500	500	0.00%
	Sub-Total Capital Outlay	625	500	500	500	500	500	0.00%
<b>Total Building and Facility Services</b>		<b>263,977</b>	<b>287,512</b>	<b>287,028</b>	<b>284,787</b>	<b>292,901</b>	<b>300,017</b>	<b>-0.95%</b>

## 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)							
		2013	2014	2015	2016	2017	2018	2019	2020
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Finance Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.40	0.40	0.00	0.40	0.40	0.40	0.40	0.40
		<b>2.40</b>	<b>2.40</b>	<b>2.00</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

### FINANCE - ADMINISTRATION TOTAL

PERFORMANCE MEASURES								
	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
A/ P Checks Issued	2,911	2,869	2,828	3,061	2,738	2,782	2,800	3,000
Purchase Orders Issued	2,018	2,124	2,013	1,468	1,608	1,878	2,000	2,000
GFOA Certificate	X	X	X	X	In Progress	N/A	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 shared with Income Tax.

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



**GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1070.51000	Salary & Wages	155,737	156,191	159,579	164,045	168,146	172,350	5.03%
101.1070.51050	Wages - part time	6,218	8,000	7,533	8,000	8,000	8,000	0.00%
101.1070.51110	O.P.E.R.S.	22,099	22,987	23,396	24,086	24,660	25,249	4.78%
101.1070.51125	Medicare	2,221	2,437	2,423	2,495	2,554	2,615	2.38%
101.1070.51200	Health Insurance	38,863	37,500	44,073	42,250	44,363	46,581	12.67%
101.1070.51300	Worker's Compensation	3,643	3,645	4,421	4,532	4,645	4,761	24.33%
101.1070.51400	Life Insurance	106	110	140	140	140	200	27.27%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	231,887	233,870	244,565	248,548	255,508	262,756	6.28%
101.1070.52100	Travel & Training	1,165	1,500	1,250	1,500	1,500	1,500	0.00%
101.1070.53410	Equipment Maintenance	13,290	15,000	15,000	15,500	16,000	16,400	3.33%
101.1070.53500	Insurance	173	208	200	176	202	222	-15.38%
101.1070.53700	Printing & Reproduction	1,677	1,500	1,500	1,500	1,500	1,500	0.00%
101.1070.53800	Dues & Subscriptions	340	340	340	340	340	340	0.00%
101.1070.53990	Other Contractual	3,662	3,500	3,500	3,500	3,500	3,500	0.00%
101.1070.54100	Office Supplies	2,375	2,000	2,000	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	6	-	-	-	-	-	0.00%
	Sub-Total Other Operating	22,688	24,048	23,790	24,516	25,042	25,462	1.95%
101.1070.55200	Equipment	-	300	251	300	300	300	0.00%
<b>Total Finance - Administration</b>		<b>254,575</b>	<b>258,218</b>	<b>268,606</b>	<b>273,364</b>	<b>280,850</b>	<b>288,518</b>	5.87%

## 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)		2013	2014	2015	2016	2017	2018	2019	2020
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.75	0.75	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>UTILITY BILLING TOTAL</b>		<b>2.75</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

PERFORMANCE MEASURES		2013	2014	2015	2016	2017	2018	2019	2020
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Bills Issued		62,135	62,469	62,693	62,897	62,962	63,073	63,073	63,073
Utility Connections		9,102	9,062	9,092	9,161	9,175	9,202	9,202	9,202
No. of ACH Payments		10,331	10,931	11,610	12,079	12,507	13,000	13,000	13,000
ACH Pymts./Bills Issued		16.63%	17.50%	18.52%	19.20%	19.86%	20.61%	20.61%	20.61%
No. of Bills e-mailed		4,684	5,954	6,525	7,455	6,777	8,500	8,500	8,500
Active Utility Accounts		5,198	5,190	5,162	5,231	5,249	5,268	5,286	5,305
Electric Meters		5,053	4,927	4,933	4,985	5,002	5,020	5,038	5,055
Water Meters		4,118	4,135	4,159	4,176	4,191	4,205	4,220	4,235
Refuse Cutomers Billed		4,036	4,037	4,073	4,083	4,105	4,119	4,134	4,148

### BUDGET HIGHLIGHTS

Salary and Wages - Includes the Utility Billing Supervisor and two full-time Account Clerks.

Postage - Cost of mailing utility bills is \$1,700/month, past due bills is \$300/month & owner copies is \$100.00/month.

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1080.51000	Salary & Wages	150,872	155,876	158,148	172,552	178,591	183,056	10.70%
101.1080.51110	O.P.E.R.S.	20,986	21,823	22,141	24,157	25,003	25,628	10.70%
101.1080.51125	Medicare	1,997	2,316	2,293	2,502	2,590	2,654	8.03%
101.1080.51200	Health Insurance	58,298	53,764	65,686	63,403	66,573	69,902	17.93%
101.1080.51300	Worker's Compensation	3,061	3,138	3,773	5,124	5,252	5,383	63.29%
101.1080.51400	Life Insurance	161	150	240	240	240	240	60.00%
	Sub-Total Personnel	235,375	237,067	252,281	267,978	278,249	286,863	13.04%
101.1080.52100	Travel & Training	1,287	3,000	1,250	3,000	3,000	3,000	0.00%
101.1080.53410	Equipment Maintenance	6,003	12,110	9,500	12,110	13,000	13,000	0.00%
101.1080.53700	Printing & Reproduction	2,444	6,750	5,500	6,750	6,750	6,750	0.00%
101.1080.53990	Other Contractual	13,299	15,500	13,000	15,150	15,500	15,500	-2.26%
101.1080.54100	Office Supplies	3,666	4,750	4,400	5,000	4,750	4,750	5.26%
101.1080.54110	Postage	26,407	27,000	27,000	27,000	28,000	28,000	0.00%
101.1080.54700	Other Supplies	1,885	2,500	2,250	3,000	2,500	2,500	20.00%
	Sub-Total Other Operating	54,991	71,610	62,900	72,010	73,500	73,500	0.56%
101.1080.55200	Equipment	3,055	1,000	600	1,000	500	500	0.00%
<b>Total Finance - Utility Billing</b>		<b>293,421</b>	<b>309,677</b>	<b>315,781</b>	<b>340,988</b>	<b>352,249</b>	<b>360,863</b>	10.11%

## GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

### Commentary:

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

### STAFFING (FTE)

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>INCOME TAX TOTAL</b>		<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

### PERFORMANCE MEASURES

<u>All Funds</u>	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$ 5,440,357	\$ 5,399,314	\$ 5,823,986	\$ 6,043,178	\$ 5,990,525	\$ 6,206,490	\$ 6,667,949	\$ 6,867,987
Collection Cost as a % of Revenue	2.89%	3.36%	3.02%	3.05%	3.09%	3.05%	2.95%	3.29%
Tax Refunds	\$ 136,240	\$ 136,107	\$ 166,339	\$ 205,506	\$ 171,902	\$ 172,175	\$ 165,000	\$ 175,000

### BUDGET HIGHLIGHTS

Health Insurance - One employee who previously opted-out of the City's health insurance plan will enroll in the plan in January, 2020.

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1090.51000	Salary & Wages	116,681	117,258	119,466	123,194	126,274	129,431	5.06%
101.1090.51050	Wages - part time	8,724	8,000	7,533	8,000	8,000	8,000	0.00%
101.1090.51110	O.P.E.R.S.	17,244	17,536	17,780	18,367	18,798	19,240	4.74%
101.1090.51125	Medicare	1,765	1,859	1,841	1,902	1,947	1,993	2.31%
101.1090.51200	Health Insurance	20,094	19,000	20,965	42,250	44,363	46,581	122.37%
101.1090.51300	Worker's Compensation	2,820	2,820	3,526	3,614	3,704	3,797	28.16%
101.1090.51400	Life Insurance	101	100	123	125	125	125	25.00%
	Sub-Total Personnel	167,429	166,573	171,234	197,452	203,211	209,167	18.54%
101.1090.52100	Travel & Training	995	1,700	1,400	1,700	1,700	1,700	0.00%
101.1090.53320	OBG Collection Services	47	500	171	300	350	400	-40.00%
101.1090.53410	Equipment Maintenance	10,714	12,500	12,500	12,500	12,500	12,500	0.00%
101.1090.53700	Printing & Reproduction	3,061	5,000	5,000	5,150	5,150	5,150	3.00%
101.1090.53800	Dues & Subscriptions	45	50	45	50	50	50	0.00%
101.1090.53990	Other Contractual	1,485	2,500	1,750	2,600	2,600	2,600	4.00%
101.1090.54100	Office Supplies	1,219	1,000	1,000	1,100	1,100	1,100	10.00%
101.1090.54110	Postage	3,564	6,500	3,500	5,000	5,000	5,000	-23.08%
	Sub-Total Other Operating	21,130	29,750	25,366	28,400	28,450	28,500	-4.54%
101.1090.55200	Equipment	880	2,000	250	300	300	300	-85.00%
101.1090.57310	Tax Refunds	91,253	100,000	90,000	100,000	100,000	100,000	0.00%
<b>Total Finance - Income Tax</b>		<b>280,692</b>	<b>298,323</b>	<b>286,850</b>	<b>326,152</b>	<b>331,961</b>	<b>337,967</b>	9.33%

## 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)

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
<b>Law Total</b>		<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>

### BUDGET HIGHLIGHTS

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

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

**GENERAL FUND - DEPARTMENT: LAW**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.1100.51000	Salary & Wages	47,707	55,427	44,603	45,000	45,000	45,000	-18.81%
101.1100.51110	O.P.E.R.S.	6,161	7,760	6,244	6,300	6,300	6,300	-18.81%
101.1100.51125	Medicare	-	-	-	-	-	-	0.00%
101.1100.51200	Health Insurance	14,674	18,600	19,358	19,728	20,714	21,750	6.06%
101.1100.51300	Worker's Compensation	1,247	1,250	1,274	1,306	1,339	1,372	4.48%
101.1100.51400	Life Insurance	55	50	60	60	60	60	20.00%
	Sub-Total Personnel	69,844	83,087	71,539	72,394	73,413	74,482	-12.87%
101.1100.52100	Travel & Training	493	1,000	1,000	1,000	1,000	1,000	0.00%
101.1100.53332	Public Defender Fees	4,068	4,270	4,885	4,885	4,885	4,885	14.40%
101.1100.53335	Other Legal Fees	137,048	75,000	84,142	85,000	75,000	75,000	13.33%
101.1100.53500	Insurance	2,313	2,776	2,670	2,360	2,714	2,985	-14.99%
101.1100.53800	Dues & Subscriptions	775	775	800	800	800	800	3.23%
	Sub-Total Other Operating	144,697	83,821	93,497	94,045	84,399	84,670	12.20%
<b>Total Law</b>		<b>214,541</b>	<b>166,908</b>	<b>165,036</b>	<b>166,439</b>	<b>157,812</b>	<b>159,152</b>	-0.28%

# GENERAL FUND - DEPARTMENT: POLICE

## Commentary:

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

## STAFFING (FTE)

	F/P/S	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	0	0	0	0	1	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Detective	F	0	0	0	0	1	1	1	1
Officer	F	12	12	12	12	12	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	1	1	0	0
Records Clerk	P	0.7	0.7	0	0.7	0.7	0.7	0.7	0.7
<b>POLICE TOTAL</b>		<b>22.7</b>	<b>22.7</b>	<b>22</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>

## PERFORMANCE MEASURES

		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
Criminal Arrests:	Total	608	625	640	483	455	511	511	511
	Adult	532	572	551	406	380	418	418	418
	Juvenile	76	53	89	77	75	93	93	93
Calls for Service:	Total	14,909	15,804	15,548	14,217	13,869	13,599	13,599	13,599
	Criminal	3,723	3,834	3,102	2,126	2,859	2,926	2,926	2,926
	Non-Criminal	6,120	6,250	6,010	6,208	5,420	4,754	4,754	4,754
	Accident	213	220	282	229	190	223	223	223
	Crime Prevention	4,853	5,500	6,200	5,654	5,400	7,400	7,400	7,400
Traffic Related Calls:	Total	3,306	3,251	3,329	3,431	2,913	2,896	2,896	2,896
	Citations	1,288	1,250	1,243	1,312	1,050	657	657	657
	D.U.I.	88	70	75	70	49	55	55	55
	Accident	208	212	210	229	190	223	223	223
	Warnings	1614	1579	1775	1652	1567	2016	2016	2016
	Parking	108	140	106	168	106	209	209	209
<u>Response Time (hr:min:sec)</u>									
Time to Dispatch		0:11:00	0:10:45	0:10:45	0:10:27	0:10:27	0:11:17	0:11:17	0:11:17
Time Enroute		0:04:30	0:04:40	0:04:40	0:05:42	0:05:02	0:05:53	0:05:53	0:05:53
Time on Scene		0:25:15	0:25:45	0:25:45	0:19:29	0:21:15	0:23:26	0:23:26	0:23:26
Total Call Time		0:40:45	0:41:15	0:41:15	0:36:39	0:39:35	0:40:34	0:40:34	0:40:34

Wages - The FOP contract was negotiated and approved in April, 2018 and the new wage scales are incorporated in this budget. The budgeted wage number does assume full staffing in the department. Non-FOP employees are budgeted at a 2.5% increase. The overtime line item remains up from previous years due to the contract signed with the school for direct payment of resource officers in the schools. General Fund revenues include the 60% reimbursement from the Tipp City Exempted Village School District (approx. \$25,000).

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**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,556,849	1,681,631	1,588,635	1,695,365	1,795,121	1,848,975	0.82%
101.2110.51025	Wages - Others	101,861	65,916	65,645	68,176	68,150	70,195	3.43%
101.2110.51075	Overtime	145,439	125,000	138,838	150,000	150,000	150,000	20.00%
101.2110.51110	O.P.E.R.S.	12,208	9,928	10,590	9,545	10,941	11,227	-3.86%
101.2110.51115	Police Pension	319,482	352,293	335,134	330,596	377,349	387,850	-6.16%
101.2110.51125	Medicare	25,343	27,152	26,000	25,571	29,192	30,003	-5.82%
101.2110.51200	Health Insurance	319,424	320,864	364,670	391,903	411,498	432,073	22.14%
101.2110.51300	Worker's Compensation	38,283	38,250	48,412	52,372	53,681	55,023	36.92%
101.2110.51400	Life Insurance	1,227	1,850	1,250	1,850	1,300	1,300	0.00%
101.2110.51500	Uniforms	35,756	25,500	25,500	26,500	27,000	27,000	3.92%
	Sub-Total Personnel	2,555,872	2,648,384	2,604,674	2,751,878	2,924,232	3,013,646	3.91%
101.2110.52100	Travel & Training	27,066	19,000	20,000	22,000	22,000	22,000	15.79%
101.2110.52150	Tuition Reimbursement	7,156	10,000	10,000	10,000	10,000	10,000	0.00%
101.2110.53100	Utilities	25,798	25,630	25,630	27,000	27,000	27,000	5.35%
101.2110.53210	Rents & Leases	3,067	3,400	3,000	3,400	3,500	3,500	0.00%
101.2110.53410	Equipment Maintenance	468	5,325	5,325	4,000	3,000	3,000	-24.88%
101.2110.53430	Vehicle Maintenance	14,082	19,700	19,700	19,700	20,000	20,000	0.00%
101.2110.53440	Radio Maintenance	-	3,800	700	2,000	2,000	2,000	-47.37%
101.2110.53441	Vehicle Striping	-	2,000	1,000	2,000	2,400	2,400	0.00%
101.2110.53500	Insurance	22,048	26,458	25,453	22,500	25,875	28,463	-14.96%
101.2110.53700	Printing & Reproduction	2,542	4,000	4,000	2,700	2,700	2,700	-32.50%
101.2110.53800	Dues & Subscriptions	5,956	6,035	6,035	6,500	6,500	6,500	7.71%
101.2110.53990	Other Contractual	33,500	33,525	33,525	36,000	37,000	38,000	7.38%
101.2110.53991	DARE Expenses	4,663	5,000	4,750	5,000	5,000	5,000	0.00%
101.2110.54100	Office Supplies	3,014	5,780	5,780	5,000	5,000	5,000	-13.49%
101.2110.54200	Equipment Operation	32,793	30,000	32,598	33,000	34,000	35,000	10.00%
101.2110.54320	Firearm Supplies	5,978	6,015	5,880	6,000	6,000	6,000	-0.25%
101.2110.54330	Photo Supplies	650	775	775	700	700	700	-9.68%
101.2110.54700	Other Supplies	9,187	9,310	9,310	9,310	10,000	10,000	0.00%
	Sub-Total Other Operating	197,968	215,753	213,461	216,810	222,675	227,263	0.49%
101.2110.55200	Equipment	4,127	9,800	5,979	9,800	10,000	8,750	0.00%
<b>Total Police</b>		<b>2,757,967</b>	<b>2,873,937</b>	<b>2,824,114</b>	<b>2,978,488</b>	<b>3,156,907</b>	<b>3,249,659</b>	<b>3.64%</b>

## GENERAL FUND - DEPARTMENT: FIRE

### Commentary:

All expenses of our 24 member volunteer fire department are covered in this department.

The Fire Department is responsible for the programs of Fire Prevention and Fire Suppression.

### STAFFING (FTE)

		2013	2014	2015	2016	2017	2018	2019
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Chief	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	1.00	1.00	1.00
<b>FIRE TOTAL</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.50</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Total Calls	304	343	304	354	365	268	291
City Calls	230	260	270	304	342	188	206
Township Calls	117	90	74	106	115	88	85
Mutual Aid Calls	30	35	37	32	15	40	24
Response Time (min)	8.7	7.4	9.4	9.4	9.4	9.3	7.5
Dollar Loss - City	\$211,400	\$259,000	\$193,600	\$800,000	\$200,000	\$415,500	\$825,000
Structure Fires	12	9	8	14	10	7	6
Fire Insp.Conducted	100	112	116	78	120	221	366

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

Township Fire Contracts	52,802	52,802	60,962	60,962	60,962	82,889	82,889
Total Fire Department Expenditures	169,235	177,689	149,959	160,436	206,748	261,601	344,332
Net Costs to the City	116,433	124,887	88,997	99,474	145,786	178,712	261,443
Annual Per Capita Cost to City Residents (using 2010 census population after 2010 - 9,689)	\$ 12.02	\$ 12.89	\$ 9.19	\$ 10.27	\$ 15.05	\$ 18.44	\$ 26.98

**GENERAL FUND - DEPARTMENT: FIRE**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.2120.51055	Salary & Wages	101,691	144,865	130,262	-	-	-	-100.00%
101.2120.51075	Overtime	-	-	-	-	-	-	0.00%
101.2120.51110	O.P.E.R.S.	809	2,000	12	-	-	-	-100.00%
101.2120.51115	Fire Pension	11,339	22,767	25,963	-	-	-	-100.00%
101.2120.51120	Fire Dependent's Fund	150	300	300	-	-	-	-100.00%
101.2120.51121	Social Security	2,902	2,500	3,294	-	-	-	-100.00%
101.2120.51125	Medicare	1,392	2,101	2,428	-	-	-	-100.00%
101.2120.51200	Health Insurance	-	10,000	8,012	-	-	-	-100.00%
101.2120.51300	Worker's Compensation	1,927	1,930	2,874	-	-	-	-100.00%
101.2120.51410	Accident Insurance	-	-	-	-	-	-	0.00%
101.2120.51500	Uniforms	17,920	7,500	12,500	-	-	-	-100.00%
	Sub-Total Personnel	138,130	193,963	185,645	-	-	-	-100.00%
101.2120.52100	Travel & Training	3,479	4,000	4,000	-	-	-	-100.00%
101.2120.53100	Utilities	14,635	22,000	21,888	-	-	-	-100.00%
101.2120.53410	Equipment Maintenance	19,809	30,000	30,000	-	-	-	-100.00%
101.2120.53420	Facilities Maintenance	7,952	8,000	8,000	-	-	-	-100.00%
101.2120.53440	Radio Maintenance	4,583	3,158	3,158	-	-	-	-100.00%
101.2120.53450	SCBA Maintenance	3,733	4,124	4,124	-	-	-	-100.00%
101.2120.53460	Air Compressor Maintenance	194	500	-	-	-	-	-100.00%
101.2120.53500	Insurance	16,582	19,898	19,142	-	-	-	-100.00%
101.2120.53720	Fire Prevention Codes	2,384	3,000	3,000	-	-	-	-100.00%
101.2120.53800	Dues & Subscriptions	20	500	-	-	-	-	-100.00%
101.2120.53990	Other Contractual	8,726	9,000	20,000	-	-	-	-100.00%
101.2120.54100	Office Supplies	379	450	400	-	-	-	-100.00%
101.2120.54200	Equipment Operation	4,410	4,500	7,475	-	-	-	-100.00%
101.2120.54700	Other Supplies	1,151	1,000	1,000	-	-	-	-100.00%
	Sub-Total Other Operating	88,037	110,130	122,187	-	-	-	-100.00%
101.2120.55200	Equipment	35,434	10,730	36,500	-	-	-	-100.00%
<b>TOTAL FIRE</b>		<b>261,601</b>	<b>314,823</b>	<b>344,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>

# GENERAL FUND - DEPARTMENT: FIRE/EMERGENCY MEDICAL SERVICES

## Commentary:

Beginning in 2020 the Fire and EMS budgets will be consolidated in one cost center to streamline operations and to provide purchasing efficiencies.

		STAFFING (FTE)							
	F/P/S	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	21.06	28.00	32.00	32.00	32.00
<b>EMS TOTAL</b>		<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>29.00</b>	<b>33.00</b>	<b>32.50</b>	<b>34.00</b>
Volunteer hours -EMS		11,454	10,054	11,431	11,431	11,431	11,431	3,761	4,000
Part time hours - EMS		31,348	30,227	28,850	30,795	28,800	28,052	27,260	28,850
		PERFORMANCE MEASURES							
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Estimated
Total Calls		1,725	1,900	1,959	2,104	2,335	2,195	2,379	2,459
	EMS	1,421	1,557	1,655	1,750	1,970	1,927	2,088	2,159
	Fire	304	343	304	354	365	268	291	300
	No Transport	295	330	345	385	452	41%	35%	30%
City Calls	EMS	1,023	1,237	1,275	1,383	1,472	1,543	1,546	1,600
	Fire	230	260	270	304	342	188	206	210
Township Calls	EMS	310	320	360	367	498	547	542	559
	Fire	117	90	74	106	115	88	85	90
EMS Mutual Aid		18	19	41	50	32	18	60	60
Fire Mutual Aid		30	35	37	32	15	40	24	15
<b>FIRE: Response Time (min)</b>		<b>8.7</b>	<b>7.4</b>	<b>9.4</b>	<b>9.4</b>	<b>9.4</b>	<b>9.3</b>	<b>7.5</b>	<b>7.0</b>
Dollar Loss - City		\$211,400	\$259,000	\$193,600	\$800,000	\$200,000	\$415,500	\$825,000	\$200,000
Dollar Loss - Township							\$95,000	\$70,000	\$80,000
Structure Fires		12	9	8	14	10	7	6	8
Fire Insp.Conducted		100	112	116	78	120	221	366	450
<b>EMS: Average Time to Arrive (min)</b>		<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7:42</b>	<b>7:54</b>	<b>7:00</b>
90th Percentile to arrival							12:09	12:08	10:00
Time On Scene (min)		16	16	17	16	16	14:29	14:10	14:00
Total Call Length (min)							56:51:00	61:44:00	60:00:00
Total Training Hours		40	40	40	40	40	1,680	1,142	2,000

**Note:** The City bills for EMS runs made inside and outside the City limits. The City also contracts with Monroe Township for Fire and EMS Services.

As part of this contract the Township pays 26% of the costs of new medics and certain other capital improvement items purchased by the City.

Total EMS Expenditures	821,711	842,481	892,253	771,234	802,984	817,918	865,846	1,220,977
Total Fire Expenditures	169,235	177,689	149,959	160,436	206,748	261,601	344,332	
Fire/EMS Contract Receipts (EMS effective 2018, Fire added to this page for 2020)						(257,957)	(257,957)	(263,357)
EMS Run Receipts	(554,367)	(567,001)	(578,977)	(625,248)	(699,004)	(741,531)	(650,000)	(650,000)
Net Costs to the City	267,344	275,480	313,276	145,986	103,980	80,031	302,221	307,620

Annual Per Capita Cost to City Residents	\$	27.59	\$	28.43	\$	32.33	\$	15.07	\$	10.73	\$	8.26	\$	31.19	\$	31.75
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**GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.2130.51060	Salary & Wages	529,172	525,000	550,000	700,000	721,000	742,630	33.33%
101.2130.51075	Overtime	4,032	5,000	10,200	10,000	10,000	10,000	100.00%
101.2130.51110	O.P.E.R.S.	74,034	74,200	78,428	75,740	78,391	81,135	2.08%
101.2130.51115	Fire Pension	-	10,800	-	38,140	39,475	40,857	253.15%
101.2130.51120	Fire Dependent's Fund	-	-	-	300	300	300	100.00%
101.2130.51121	Social Security	-	-	-	3,000	3,000	3,000	100.00%
101.2130.51125	Medicare	7,459	7,685	8,123	10,295	10,600	10,913	33.96%
101.2130.51200	Health Insurance	25,739	35,700	20,235	29,440	30,912	32,458	-17.54%
101.2130.51300	Worker's Compensation	12,593	12,908	15,264	18,592	19,057	19,533	44.03%
101.2130.51400	Life Insurance	102	80	80	80	80	80	0.00%
101.2130.51410	Accident Insurance	2,494	2,569	2,404	2,500	2,500	2,500	-2.69%
101.2130.51500	Uniforms	2,862	7,000	7,000	10,000	10,000	10,000	42.86%
	Sub-Total Personnel	658,487	680,942	691,734	898,087	925,315	953,406	31.89%
101.2130.52100	Travel & Training	10,070	10,000	10,000	20,000	20,000	20,000	100.00%
101.2130.53100	Utilities	15,268	19,200	18,630	43,000	43,000	43,000	123.96%
101.2130.53310	Billing Services	23,991	26,000	25,577	26,000	26,000	26,000	0.00%
101.2130.53320	Medical Testing	-	1,000	-	12,000	12,360	12,371	1100.00%
101.2130.53410	Equipment Maintenance	12,551	14,500	12,500	25,000	25,000	25,000	72.41%
101.2130.53420	Facilities Maintenance	6,745	9,500	9,500	17,750	17,750	17,750	86.84%
101.2130.53430	Vehicle Maintenance	11,102	10,000	15,000	25,000	25,000	25,000	150.00%
101.2130.53440	Radio Maintenance	6,450	6,000	6,000	10,000	10,000	10,000	66.67%
101.2130.53500	Insurance	15,233	18,280	17,585	32,500	37,375	41,113	77.79%
101.2130.53600	Advertising	-	100	-	1,000	1,000	1,000	900.00%
101.2130.53700	Printing & Reproduction	324	500	500	-	-	-	-100.00%
101.2130.53720	Fire Prevention Codes	-	-	-	3,000	3,000	3,000	100.00%
101.2130.53800	Dues & Subscriptions	315	500	500	1,500	1,500	1,500	200.00%
101.2130.53990	Other Contractual	17,781	15,000	17,500	25,000	25,000	25,000	66.67%
101.2130.54100	Office Supplies	5,531	5,655	5,655	6,250	6,438	6,631	10.52%
101.2130.54200	Equipment Operation	17,423	17,000	16,065	21,500	21,500	21,500	26.47%
101.2130.54330	Medical Supplies	12,230	13,000	13,000	13,390	13,792	14,205	3.00%
101.2130.54500	Grant Supplies/Expenses	-	3,500	-	-	-	-	-100.00%
101.2130.54700	Other Supplies	1,101	900	900	30,000	30,900	31,827	3233.33%
	Sub-Total Other Operating	156,115	170,635	168,912	312,890	319,615	324,897	83.37%
101.2130.55200	Equipment	3,316	5,200	5,200	10,000	10,000	10,000	92.31%
<b>TOTAL FIRE/EMERGENCY MEDICAL SERVICES</b>		<b>817,918</b>	<b>856,777</b>	<b>865,846</b>	<b>1,220,977</b>	<b>1,254,930</b>	<b>1,288,303</b>	<b>42.51%</b>

## GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION

### Commentary:

All expenses related to our Community Development & Revitalization 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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Community Development Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	1.00	1.00	1.00	1.00	1.00
<b>COMMUNITY DEVELOPMENT &amp; REVITALIZATION TOTAL</b>		<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

PERFORMANCE MEASURES								
	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Estimated
New Residential Units	14	17	17	15	18	51	50	50
Certificates of Use (Business)	15	16	12	14	10	25	25	25
Res. & Bus. Investment	\$6,929,218	\$119,023,000	\$7,855,250	\$8,185,000	\$12,690,000	\$22,981,000	\$15,000,000	\$15,000,000
Nuisance Reports Received	134	81	85	87	90	95	95	95
Sign Permits Issued	42	13	37	39	40	45	45	45
Population	9,772	9,811	9,850	9,885	9,926	10,048	10,163	10,278
# of Residential Units	4,247	4,264	4,281	4,296	4,314	4,367	4,417	4,467
# of Residential Platted	66	53	78	83	35	42	35	35
Grant \$ Obtained	\$842,500	\$1,348,600	\$2,984,600	\$506,000	\$4,890,000	\$289,150	\$1,876,980	\$1,335,100
BusinessFirst! BR&E Visits	20	6	12	9	24	10	10	15
TIF/CRA/EZ Zone Agreements	7	9	10	11	12	12	12	13
Acres Annexed	0.00	0.00	1.62	4.48	0.00	1.21	162.00	0.00

### BUDGET HIGHLIGHTS

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

**GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.3140.51000	Salary & Wages	164,147	164,266	133,152	153,414	158,783	164,340	-6.61%
101.3140.51050	Wages - Part Time	26,806	30,000	33,086	34,000	34,500	35,000	13.33%
101.3140.51075	Overtime	939	750	1,000	1,000	1,000	1,000	33.33%
101.3140.51110	O.P.E.R.S.	26,476	27,302	23,413	26,378	27,200	28,048	-3.38%
101.3140.51125	Medicare	2,604	2,855	1,945	2,239	2,317	2,397	-21.58%
101.3140.51200	Health Insurance	38,993	40,000	30,514	27,000	28,350	29,768	-32.50%
101.3140.51300	Worker's Compensation	4,390	4,400	5,353	5,514	6,893	7,065	25.32%
101.3140.51400	Life Insurance	196	200	150	160	160	160	-20.00%
101.3140.51600	Vehicle Allowance	-	-	1,500	3,000	3,000	3,000	100.00%
	Sub-Total Personnel	264,551	269,773	230,113	252,705	262,203	270,778	-6.33%
101.3140.52100	Travel & Training	1,721	4,000	3,000	4,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,725	1,300	1,250	1,313	1,379	1,448	1.00%
101.3140.53362	Economic Development Inc.	8,480	-	-	-	-	-	0.00%
101.3140.53363	Economic Development	9,143	60,000	20,000	20,000	20,000	20,000	-66.67%
101.3140.53364	Downtown Coord. Contract	25,000	25,500	25,500	25,500	25,500	25,500	0.00%
101.3140.53381	Services - MVRPC	4,457	4,457	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	80	1,000	500	1,000	1,000	1,000	0.00%
101.3140.53410	Equipment Maintenance	2,897	4,300	3,700	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	936	2,250	1,000	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,234	2,600	1,353	1,300	1,300	1,300	-50.00%
101.3140.53990	Other Contractual	1,413	2,400	2,400	7,400	7,500	7,500	208.33%
101.3140.54100	Office Supplies	787	1,200	1,200	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	1,401	1,500	400	500	500	500	-66.67%
101.3140.54700	Other Supplies	60	250	100	250	250	250	0.00%
	Sub-Total Other Operating	60,334	110,757	64,860	73,470	73,636	73,705	-33.67%
101.3140.55200	Equipment	-	500	-	500	500	500	0.00%
<b>TOTAL COMM. DEV. &amp; REVITALIZATION</b>		<b>324,885</b>	<b>381,030</b>	<b>294,973</b>	<b>326,675</b>	<b>336,339</b>	<b>344,983</b>	<b>-14.27%</b>

## GENERAL FUND - DEPARTMENT: ENGINEERING

### Commentary:

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

### STAFFING (FTE)

	<u>F/P/S</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.50	0.50	0.50	0.40	0.40	0.40	0.00	0.00
Deputy Director of Municipal Services	F	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Secretary	F	0.33	0.33	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Technician	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENGINEERING TOTAL</b>		<b>1.83</b>	<b>1.83</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.10</b>	<b>0.10</b>

### PERFORMANCE MEASURES

	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
City Projects Managed	11	11	8	8	7	8	8	8
City Projects Inspected	8	10	7	7	6	7	7	7
Walk/Drives Inspected	32	31	55	55	48	48	48	48

### BUDGET HIGHLIGHTS

Professional Services - increase is due to the resignation of the City Engineer and a decision not to fill the position with a licensed engineer but to contract out that service due to a diminished need with fewer projects anticipated in the next 2-3 years.

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



**GENERAL FUND - DEPARTMENT: ENGINEERING**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.3150.51050	Salary & Wages	52,347	15,085	19,500	10,190	10,598	11,022	-32.45%
101.3150.51075	Overtime	-	750	250	250	250	250	-66.67%
101.3150.51110	O.P.E.R.S.	4,532	2,217	2,765	1,462	1,519	1,578	-34.06%
101.3150.51125	Medicare	559	127	286	151	157	163	18.90%
101.3150.51200	Health Insurance	13,782	-	-	-	-	-	0.00%
101.3150.51300	Worker's Compensation	2,259	1,694	1,079	1,000	1,000	1,000	-40.97%
101.3150.51400	Life Insurance	19	20	16	-	-	-	-100.00%
101.3150.51600	Vehicle Allowance	4,269	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	77,767	22,893	26,896	16,053	16,524	17,013	-29.88%
101.3150.52100	Travel & Training	592	1,250	250	1,250	1,250	1,250	0.00%
101.3150.53100	Utilities	1,624	2,000	2,000	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	21,939	32,000	78,500	50,000	50,000	50,000	56.25%
101.3150.53410	Equipment Maintenance	293	4,500	500	2,500	2,500	2,500	-44.44%
101.3150.53600	Advertising	221	400	400	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	355	1,500	500	1,500	1,500	1,500	0.00%
101.3150.53800	Dues & Subscriptions	25	-	-	-	-	-	0.00%
101.3150.53990	Other Contractual	2,513	2,500	2,500	2,500	2,500	2,500	0.00%
101.3150.54100	Office Supplies	1,996	2,000	2,000	2,000	2,000	2,000	0.00%
101.3150.54200	Equipment Operation	48	-	-	-	-	-	0.00%
101.3150.54700	Other Supplies	-	300	-	300	300	300	0.00%
	Sub-Total Other Operating	29,606	46,450	86,650	62,450	62,450	62,450	34.45%
101.3150.55200	Equipment	100	500	-	500	500	500	0.00%
<b>TOTAL ENGINEERING</b>		<b>107,473</b>	<b>69,843</b>	<b>113,546</b>	<b>79,003</b>	<b>79,474</b>	<b>79,963</b>	13.12%

## 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	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Director of Municipal Services / City Engineer	F	0.25	0.25	0.25	0.15	0.15	0.15	0.00	0.00
Assistant Director of Municipal Services	F	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10
Superintendent	F	0.50	0.50	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	1.00
Maintenance Specialist 1	F	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Maintenance Specialist 2	F	2.00	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	0.56
Laborer	S	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69
<b>PARKS TOTAL</b>		<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.35</b>	<b>5.35</b>
PERFORMANCE MEASURES									
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Estimated
Number of Parks		17	17	17	17	17	17	17	17
Acres of Park Maintained		436	436	436	436	436	436	436	436
Acres Mowed		240	240	240	240	240	240	240	240
Number of Ball Fields		16	16	16	16	16	16	16	16
Number of Soccer Fields		16	16	16	16	22	22	22	22
Miles of Bike Trails		3.45	3.45	3.45	3.45	3.70	3.70	3.70	3.70
Number of Trees Planted		90	50	50	50	50	50	50	50

### BUDGET HIGHLIGHTS

Wages - includes 6 full-time (2 shared with other departments), 1 part-time and 3 seasonal employees

Park Maintenance - \$10,000 for increased broadleaf control in the park system & \$7,000 for miscellaneous items including paint, concrete, lumber, trash bags, fencing, etc.; \$3,000 for BR Mulch contract, \$500 for the work order system.

Contract Mowing - Increase due to adding Co Rd 25A to mowing contract

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

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

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

**GENERAL FUND - DEPARTMENT: PARKS**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.4180.51000	Salary & Wages	189,023	186,188	192,402	200,702	207,727	214,997	7.80%
101.4180.51050	Wages - Seasonal	30,300	25,000	32,500	32,500	32,500	32,500	30.00%
101.4180.51075	Overtime	8,275	5,000	6,000	6,000	6,000	6,000	20.00%
101.4180.51110	O.P.E.R.S.	31,672	30,266	32,326	33,488	34,472	35,490	10.65%
101.4180.51125	Medicare	3,237	3,116	3,348	3,468	3,570	3,676	11.30%
101.4180.51200	Health Insurance	47,827	50,000	50,535	53,524	56,200	59,010	7.05%
101.4180.51300	Worker's Compensation	5,870	5,875	6,904	7,077	7,254	7,435	20.46%
101.4180.51400	Life Insurance	187	175	200	200	200	200	14.29%
101.4180.51500	Uniforms	2,312	2,400	2,400	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	318,703	308,020	326,615	339,359	350,323	361,708	10.17%
101.4180.52100	Travel & Training	993	2,000	2,000	2,000	2,000	2,000	0.00%
101.4180.53100	Utilities	19,374	25,000	23,858	25,000	25,000	25,000	0.00%
101.4180.53383	Tree Maintenance	14,976	15,000	15,000	15,000	15,000	15,000	0.00%
101.4180.53410	Equipment Maintenance	10,835	17,000	17,000	17,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	20,047	10,000	15,000	15,000	15,000	15,000	50.00%
101.4180.53500	Insurance	3,451	4,141	3,964	3,520	4,048	4,453	-15.00%
101.4180.53961	Contract - Mowing	15,500	16,500	16,500	16,500	16,500	16,500	0.00%
101.4180.53990	Other Contractual	17,887	18,500	18,500	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	24,718	20,000	20,000	21,000	21,500	22,000	5.00%
101.4180.54310	Maintenance Supplies	5,603	5,000	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	10,038	10,000	10,000	10,000	10,000	10,000	0.00%
101.4180.54550	Tree Replacement	13,499	10,000	10,000	10,000	10,000	10,000	0.00%
101.4180.54560	Tree Donation	2,092	2,500	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	2,660	2,000	2,000	2,000	2,000	2,000	0.00%
101.4180.54700	Other Supplies	5,188	7,000	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	857	750	250	750	750	750	0.00%
	Sub-Total Other Operating	167,718	165,391	168,572	170,770	171,798	172,703	3.25%
101.4180.55100	Facilities	1,543	-	1,207	-	-	-	0.00%
101.4180.55200	Equipment	468	625	625	625	625	625	0.00%
	Sub-Total Capital Outlay	2,011	625	1,832	625	625	625	0.00%
<b>TOTAL PARKS</b>		<b>488,432</b>	<b>474,036</b>	<b>497,019</b>	<b>510,754</b>	<b>522,746</b>	<b>535,036</b>	<b>7.75%</b>

## **GENERAL FUND - DEPARTMENT: RECREATION**

### **Commentary:**

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

**GENERAL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	-	-	-	0.00%
<b>TOTAL RECREATION</b>		<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	0.00%

## GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

### Commentary:

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

### BUDGET HIGHLIGHTS

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
101.6200.53100	Utilities	-	-	750	-	-	-	0.00%
101.6200.53310	Audit Fees	30,421	32,500	30,250	31,000	31,500	32,000	-4.62%
101.6200.53335	Bond Counsel/Special Legal	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
101.6200.53350	Personnel Consultant	31,939	7,500	7,500	7,500	30,000	7,500	0.00%
101.6200.53362	GAAP Conversion	19,500	20,000	19,500	20,000	20,000	20,000	0.00%
101.6200.53491	Parking Lot Lease	1,500	1,500	2,500	2,500	2,500	2,500	66.67%
101.6200.53500	Insurance	15,045	18,054	17,468	15,500	17,825	19,608	-14.15%
101.6200.53720	Community Newsletter	8,857	10,000	8,347	10,000	10,000	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	45	50	45	50	50	50	0.00%
101.6200.53930	County Auditor Fees	6,932	7,500	6,805	6,941	7,080	7,222	-7.45%
101.6200.53955	Nuisance Abatement	-	-	20,000	-	-	-	0.00%
101.6200.53960	Fireworks Contract	16,500	17,000	16,500	17,000	17,000	17,000	0.00%
101.6200.53990	Other Contractual	10,291	10,000	17,500	10,000	10,000	10,000	0.00%
101.6200.54900	Contingency	4,985	10,000	17,496	20,000	20,000	20,000	100.00%
	Sub-Total Other Operating	149,015	137,104	167,661	143,491	168,955	148,880	4.66%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	135,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	260	500	540	500	500	500	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	61,540	63,386	93,207	96,003	98,883	101,849	51.46%
101.6200.57500	Advances To	81,113	-	-	-	-	-	0.00%
	Sub-Total Transfers/Refunds	277,913	63,886	93,747	96,503	99,383	102,349	51.06%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>426,928</b>	<b>200,990</b>	<b>261,408</b>	<b>239,994</b>	<b>268,338</b>	<b>251,229</b>	19.41%

## SWIMMING POOL FUND - DEPARTMENT: RECREATION

### Commentary:

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

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Number of Visitors Per Season	27,939	24,077	29,634	25,903	32,650	37,774	39,629
Average Daily Attendance	337	312	361	320	363	466	490
Daily Fee Visitors	10,915	9,334	12,456	22,918	18,703	21,715	23,048
Swim Lesson Participants	271	171	118	192	165	149	161
Subsidy as a % of Expenses	24%	30%	15%	N/A	N/A	N/A	N/A

### BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$219,900 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 \$500 for pool rental fees and birthday parties.

Equipment Maintenance - Includes \$4,000 for Rieck Mechanical HVAC and \$6,000 for pump, motor, control board repairs.

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.



**2020 BUDGET WORKSHEET**  
**SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	138,831	135,000	150,749	135,000	135,000	125,000	0.00%
202.0000.44210	Pool - Season Passes	109,011	105,000	100,867	105,000	105,000	95,000	0.00%
202.0000.44211	Pool Lessons	6,335	7,500	8,061	7,500	7,500	7,500	0.00%
202.0000.44220	Concession Sales	63,461	62,500	72,789	62,500	62,500	60,000	0.00%
202.0000.44222	Pool Rental Fees	2,375	2,500	3,992	2,500	2,500	1,500	0.00%
202.0000.44226	Sales Tax - Pool	4,436	4,500	5,008	4,500	4,500	4,000	0.00%
202.0000.47820	Pool - Overages	99	-	147	-	-	-	0.00%
202.0000.47890	Other Misc. Revenues	11,563	5,000	4,780	5,000	5,000	5,000	0.00%
202.0000.49210	Reimbursements	1,292	1,000	1,542	1,000	1,000	5,000	0.00%
<b>Total Receipts</b>		<b>337,403</b>	<b>323,000</b>	<b>347,935</b>	<b>323,000</b>	<b>323,000</b>	<b>303,000</b>	0.00%
202.4210.53100	Utilities	4,165	15,000	7,500	7,500	7,500	7,500	-50.00%
202.4210.53372	Pool Management Fee	237,190	240,000	219,844	220,400	220,400	220,400	-8.17%
202.4210.53410	Equipment Maintenance	26,027	10,000	17,200	10,000	20,000	10,000	0.00%
202.4210.53420	Facilities Maintenance	3,983	7,500	13,274	10,000	10,000	10,000	33.33%
202.4210.53500	Insurance	3,614	3,750	3,608	3,690	4,244	4,668	-1.60%
202.4210.53990	Other Contracts	11,539	10,000	16,970	12,500	12,500	12,500	25.00%
202.4210.53993	Concession - Sales Tax	4,403	4,750	5,008	4,750	4,750	4,750	0.00%
202.4210.54700	Other Supplies	1,536	1,000	984	1,000	1,000	750	0.00%
202.4210.54720	CPM - Concession Supplies	25,621	25,000	33,964	34,000	34,000	34,000	36.00%
202.4210.54721	City Concession Supplies	6,485	5,000	-	-	-	-	-100.00%
	Sub-Total Other Operating	324,563	322,000	318,352	303,840	314,394	304,568	-5.64%
202.4210.57200	Reimbursements	770	500	115	500	500	500	0.00%
	Sub-Total Transfers/Refunds	770	500	115	500	500	500	0.00%
<b>Total Expenditures</b>		<b>325,333</b>	<b>322,500</b>	<b>318,467</b>	<b>304,340</b>	<b>314,894</b>	<b>305,068</b>	-5.63%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>12,070</b>	<b>500</b>	<b>29,468</b>	<b>18,660</b>	<b>8,106</b>	<b>(2,068)</b>	
<b>Fund Balance January 1st</b>		<b>63,987</b>	<b>76,057</b>	<b>76,057</b>	<b>105,525</b>	<b>124,185</b>	<b>132,291</b>	
<b>Fund Balance December 31st</b>		<b>76,057</b>	<b>76,557</b>	<b>105,525</b>	<b>124,185</b>	<b>132,291</b>	<b>130,223</b>	
<b>Reserve For Encumbrances</b>		<b>382</b>						

## STREET REPAIR & MAINTENANCE - DEPARTMENT: STREET

### Commentary:

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

### STAFFING

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.00
Street Superintendent	F	0.50	0.50	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	2.00
Maintenance Specialist II	F	1.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
<b>TOTAL STREET REPAIR &amp; MAINT.</b>		<b>4.71</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.71</b>	<b>4.71</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	61	61	61	61	61	61	64	64
Lanes Miles of Street	158.0	158.0	158.0	158.0	158.0	158.0	166.0	166.0
Lane Miles of Street Per Employee	33.5	31.9	31.9	31.9	31.9	31.9	35.2	35.2
Salt Used	861	457	275	300	550	560	550	550
Catch Basins Cleaned	1,700	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Loads of Leaves Picked-Up & Disposed	150	150	150	150	150	150	150	150

### BUDGET HIGHLIGHTS

Facilities Maintenance - Includes \$1,950 for the HVAC maintenance contract, \$1,750 for generator maintenance

Other Contractual - Includes \$7,500 for Storm Water Phase 2 compliance & report, \$700 for OEPA Storm Water Phase 2 compliance & report, \$3,000 for Mosquito Control, if required

Equipment - Includes \$1,000 for miscellaneous tools.

**2020 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	86,488	86,500	86,500	87,365	88,239	89,121	1.00%
203.0000.42700	Gasoline Tax	367,318	365,000	365,000	480,000	480,000	480,000	31.51%
203.0000.44750	Leaf Collection Charge	1	-	-	-	-	-	0.00%
203.0000.47890	Miscellaneous	1,342	1,500	2,500	1,500	1,500	1,500	0.00%
203.0000.49210	Reimbursements	7,607	1,000	1,500	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>462,756</b>	<b>454,000</b>	<b>455,500</b>	<b>569,865</b>	<b>570,739</b>	<b>571,621</b>	25.52%
203.3220.51000	Salary & Wages	195,831	188,635	183,863	196,942	203,835	210,969	4.40%
203.3220.51050	Wages - Seasonal	2,112	10,200	10,200	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	17,764	15,000	25,000	20,000	20,000	20,000	33.33%
203.3220.51110	O.P.E.R.S.	30,178	29,937	30,669	31,800	32,765	33,764	6.22%
203.3220.51125	Medicare	2,935	3,101	3,176	3,294	3,394	3,497	6.22%
203.3220.51200	Health Insurance	71,349	75,000	73,776	75,240	79,002	82,952	0.32%
203.3220.51300	Worker's Compensation	5,404	5,400	5,738	5,881	6,028	6,179	8.91%
203.3220.51400	Life Insurance	161	200	150	175	175	175	-12.50%
203.3220.51500	Uniforms	2,012	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	327,746	329,473	334,572	345,532	357,399	369,736	4.87%
203.3220.52100	Travel & Training	821	2,000	1,564	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	9,499	10,000	10,500	12,000	12,500	12,500	20.00%
203.3220.53210	Uniform Rental	1,408	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,675	2,500	1,500	2,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance	9,792	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53420	Facilities Maintenance	6,950	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53440	Radio Maintenance	-	970	-	970	970	970	0.00%
203.3220.53452	Traffic Signal Maintenance	6,194	7,500	7,500	7,500	7,500	7,500	0.00%
203.3220.53480	Catch Basin Replacement	-	7,500	2,200	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	-	250	90	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	5,510	5,500	12,000	12,500	12,500	12,500	127.27%
203.3220.53990	Other Contractual	21,855	19,000	19,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	7,006	20,000	14,580	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	6,887	8,000	6,500	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	1,576	4,850	4,850	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	490	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	79,663	105,070	97,284	114,070	114,570	114,570	8.57%

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**2020 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
203.3220.55200	Equipment	186	1,000	1,357	7,000	1,000	1,000	600.00%
203.3220.55553	Traffic Signal Replacement	-	-	-	240,000	-	-	24000.00%
	Sub-Total Capital Outlay	186	1,000	1,357	247,000	1,000	1,000	24600.00%
<b>Total Expenditures</b>		<b>407,595</b>	<b>435,543</b>	<b>433,213</b>	<b>706,602</b>	<b>472,969</b>	<b>485,306</b>	<b>62.23%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>55,161</b>	<b>18,457</b>	<b>22,287</b>	<b>(136,737)</b>	<b>97,770</b>	<b>86,315</b>	
<b>Fund Balance January 1st</b>		<b>309,212</b>	<b>364,373</b>	<b>364,373</b>	<b>386,660</b>	<b>249,923</b>	<b>347,693</b>	
<b>Fund Balance December 31st</b>		<b>364,373</b>	<b>382,830</b>	<b>386,660</b>	<b>249,923</b>	<b>347,693</b>	<b>434,008</b>	
<b>Reserve For Encumbrances</b>		<b>5,860</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>358,513</b>	<b>362,830</b>	<b>366,660</b>	<b>229,923</b>	<b>327,693</b>	<b>414,008</b>	

## STATE HIGHWAY FUND - DEPARTMENT: STREET

### Commentary:

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

### BUDGET HIGHLIGHTS

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

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

**2020 BUDGET WORKSHEET  
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	7,013	7,050	7,050	7,085	7,120	7,156	0.50%
204.0000.42700	Gasoline Tax	29,782	29,500	29,500	38,875	38,875	38,875	31.78%
<b>Total Receipts</b>		<b>36,795</b>	<b>36,550</b>	<b>36,550</b>	<b>45,960</b>	<b>45,995</b>	<b>46,031</b>	25.75%
204.3230.53960	Contract - Street Lines	2,500	2,500	1,068	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	5,634	7,000	11,600	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	5,872	6,000	3,000	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	-	15,000	-	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	1,327	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	15,333	31,500	16,668	31,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	-	-	-	100,000	-	-	100.00%
	Sub-Total Capital Outlay	-	-	-	100,000	-	-	100.00%
<b>Total Expenditures</b>		<b>15,333</b>	<b>31,500</b>	<b>16,668</b>	<b>131,500</b>	<b>31,500</b>	<b>31,500</b>	317.46%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>21,462</b>	<b>5,050</b>	<b>19,882</b>	<b>(85,540)</b>	<b>14,495</b>	<b>14,531</b>	
<b>Fund Balance January 1st</b>		<b>195,886</b>	<b>217,348</b>	<b>217,348</b>	<b>237,230</b>	<b>151,690</b>	<b>166,185</b>	
<b>Fund Balance December 31st</b>		<b>217,348</b>	<b>222,398</b>	<b>237,230</b>	<b>151,690</b>	<b>166,185</b>	<b>180,716</b>	
<b>Reserve For Encumbrances</b>		<b>5,024</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>Unencumbered Cash 12/31</b>		<b>212,324</b>	<b>219,898</b>	<b>234,730</b>	<b>149,190</b>	<b>163,685</b>	<b>178,216</b>	

## MUNICIPAL ROAD FUND - DEPARTMENT: STREET

### Commentary:

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

### STAFFING

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<b>MUNICIPAL ROAD TOTAL</b>		<b>1.00</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

### BUDGET HIGHLIGHTS

Salt - 2019 Budget is 500 tons at \$100/ton



**2020 BUDGET WORKSHEET**  
**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	219,442	226,241	226,241	227,372	228,509	229,652	0.50%
205.0000.47890	Miscellaneous	1,603	250	250	250	250	500	0.00%
205.0000.49210	Reimbursements	-	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>221,045</b>	<b>227,491</b>	<b>227,491</b>	<b>228,622</b>	<b>229,759</b>	<b>231,152</b>	<b>0.50%</b>
205.3240.51000	Salary & Wages	59,469	59,804	61,154	62,727	64,609	66,547	4.89%
205.3240.51075	Overtime	4,735	5,000	6,500	7,500	7,500	7,500	50.00%
205.3240.51110	O.P.E.R.S.	8,858	9,073	9,472	9,832	10,095	10,367	8.37%
205.3240.51125	Medicare	873	867	887	910	937	965	4.96%
205.3240.51200	Health Insurance	22,838	25,532	16,650	23,095	24,250	25,462	-9.54%
205.3240.51300	Worker's Compensation	1,425	1,425	1,876	1,923	1,971	2,020	34.95%
205.3240.51400	Life Insurance	51	55	55	55	55	55	0.00%
	Sub-Total Personnel	98,249	101,756	96,594	106,042	109,417	112,916	4.21%
205.3240.53410	Equipment Maintenance	17,524	26,000	32,500	30,000	30,000	30,000	15.38%
205.3240.53480	Catch Basin Replacement	-	2,000	-	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	9,868	11,842	11,392	10,065	11,575	12,733	-15.01%
205.3240.53960	Contract - Street Lines	5,758	7,500	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	590	750	750	750	750	750	0.00%
205.3240.54200	Equipment Operation	19,037	20,000	20,500	24,750	25,000	25,000	23.75%
205.3240.54400	Small Tools	536	1,500	1,500	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	9,141	10,000	10,000	10,000	10,000	10,000	0.00%
205.3240.54520	Salt	25,285	50,000	43,462	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	4,307	5,000	2,000	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	5,000	5,000	4,980	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	-	1,000	-	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	1,464	4,000	2,000	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	98,510	144,592	136,584	151,565	153,325	154,483	4.82%
205.3240.55200	Equipment	2,942	2,000	1,996	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	2,942	2,000	1,996	2,000	2,000	2,000	0.00%

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**2020 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
Total Expenditures		199,701	248,348	235,174	259,607	264,742	269,399	4.53%
Excess/(Deficiency) of Revenues Over Expenditures		21,344	(20,857)	(7,683)	(30,985)	(34,983)	(38,247)	
Fund Balance January 1st		410,402	431,746	431,746	424,063	393,078	358,095	
Fund Balance December 31st		431,746	410,889	424,063	393,078	358,095	319,848	
Reserve For Encumbrances		34,088	10,000	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		397,658	400,889	414,063	383,078	348,095	309,848	

**2020 BUDGET WORKSHEET**  
**LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

State law requires that the proceeds from the reimbursement of departmental training must be set aside in a separate fund to be used for future training programs of the department.

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
208.0000.43200	State Grant	7,200	7,500	7,500	7,500	7,500	3,500	0.00%
<b>Total Receipts</b>		<b>7,200</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>3,500</b>	0.00%
208.6030.52100	Travel & Training	-	5,000	-	5,000	5,000	3,500	0.00%
	Sub-Total Other Operating	-	5,000	-	5,000	5,000	3,500	0.00%
209.6040.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>3,500</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>7,200</b>	<b>2,500</b>	<b>7,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>3,960</b>	<b>11,160</b>	<b>11,160</b>	<b>18,660</b>	<b>21,160</b>	<b>23,660</b>	
<b>Fund Balance December 31st</b>		<b>11,160</b>	<b>13,660</b>	<b>18,660</b>	<b>21,160</b>	<b>23,660</b>	<b>23,660</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2020 BUDGET WORKSHEET**  
**LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	5,891	2,500	22,648	2,500	2,500	2,500	0.00%
<b>Total Receipts</b>		<b>5,891</b>	<b>2,500</b>	<b>22,648</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	0.00%
209.6040.53990	Other Contractual	-	8,500	1,500	-	-	-	-100.00%
	Sub-Total Other Operating	-	8,500	1,500	-	-	-	-100.00%
209.6040.55200	Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>11,500</b>	<b>1,500</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	-73.91%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>5,891</b>	<b>(9,000)</b>	<b>21,148</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Fund Balance January 1st</b>		<b>13,965</b>	<b>19,856</b>	<b>19,856</b>	<b>41,004</b>	<b>40,504</b>	<b>40,004</b>	
<b>Fund Balance December 31st</b>		<b>19,856</b>	<b>10,856</b>	<b>41,004</b>	<b>40,504</b>	<b>40,004</b>	<b>39,504</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2020 BUDGET WORKSHEET**  
**ENFORCEMENT AND EDUCATION FUND - DEPARTMENT: POLICE**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	925	750	800	750	750	750	0.00%
<b>Total Receipts</b>		<b>925</b>	<b>750</b>	<b>800</b>	<b>750</b>	<b>750</b>	<b>750</b>	0.00%
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%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>925</b>	<b>750</b>	<b>800</b>	<b>750</b>	<b>750</b>	<b>750</b>	
<b>Fund Balance January 1st</b>		<b>7,704</b>	<b>8,629</b>	<b>8,629</b>	<b>9,429</b>	<b>10,179</b>	<b>10,929</b>	
<b>Fund Balance December 31st</b>		<b>8,629</b>	<b>9,379</b>	<b>9,429</b>	<b>10,179</b>	<b>10,929</b>	<b>11,679</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2020 BUDGET WORKSHEET  
DRUG LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	25	50	50	50	50	100	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>25</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>0.00%</b>
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	6,000	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(5,975)</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>100</b>	
<b>Fund Balance January 1st</b>		<b>7,336</b>	<b>1,361</b>	<b>1,361</b>	<b>1,411</b>	<b>1,461</b>	<b>1,511</b>	
<b>Fund Balance December 31st</b>		<b>1,361</b>	<b>1,411</b>	<b>1,411</b>	<b>1,461</b>	<b>1,511</b>	<b>1,611</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2020 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.

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
220.0000.44160	PILOT Payments	74,577	74,577	74,414	74,414	74,414	74,414	0.00%
<b>Total Receipts</b>		<b>74,577</b>	<b>74,577</b>	<b>74,414</b>	<b>74,414</b>	<b>74,414</b>	<b>74,414</b>	0.00%
220.3280.53930	County Auditor Fees	1,002	1,002	999	999	999	999	0.00%
220.3280.57304	TIF Payment to Montgomery County Port Authority	63,668	63,668	63,387	63,387	63,387	63,387	0.00%
220.3280.57305	TIF Payment to Tipp City Schools	9,907	9,907	10,028	10,028	10,028	10,028	0.00%
	Sub-total Other Expenses	74,577	74,577	74,414	74,414	74,414	74,414	0.00%
<b>Total Expenditures</b>		<b>74,577</b>	<b>74,577</b>	<b>74,414</b>	<b>74,414</b>	<b>74,414</b>	<b>74,414</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

## GENERAL BOND RETIREMENT FUND

### Commentary:

Under Ohio law, all principal and interest payments on general obligation debt pertaining to governmental fund types (General Fund, Special Revenue Funds, Capital Improvement Funds) must be accounted for in this fund.

Description	Funded By:	2020	
		Principal	Interest
<b>G.O. Notes</b>	<b>Funded by:</b>		
County Road 25A Notes dated 2-15-17 due 2-14-18	Debt Service Fund (a)	100,000	2,500
Aerial Ladder Notes dated 2-15-17 due 2-14-18	Debt Service Fund (b)	80,000	2,000
Downtown Streetscape Notes dated 2-15-17 due 2-14-18	Debt Service Fund (c)	40,000	1,000
<b>Total G.O. Notes</b>		<b>220,000</b>	<b>5,500</b>
 <b>OPWC Loan</b>			
Downtown Streetscape Loan		48,300	-
 <b>Grand Total</b>		<b>\$ 268,300</b>	<b>\$ 5,500</b>

### Repayment of Capital Improvement Notes anticipated by 2021 from the proceeds of the 2011/2013 income tax issues.

- a - Notes will be reissued with a principal balance of \$100,000 for one year
- b - Notes will be reissued with a principal balance of \$80,000 for one year
- c - Notes will be reissued with a principal balance of \$40,000 for one year term

**2020 BUDGET WORKSHEET  
GENERAL BOND RETIREMENT FUND**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	937,500	220,000	220,000	-	-	-	-100.00%
311.0000.48160	Premiums	8,405	2,500	2,193	-	-	-	-100.00%
311.0000.49100	Transfers	1,034,600	936,988	920,266	273,800	48,300	48,300	-70.78%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>1,980,505</b>	<b>1,159,488</b>	<b>1,142,459</b>	<b>273,800</b>	<b>48,300</b>	<b>48,300</b>	<b>-76.39%</b>
311.8100.53991	Issuance Costs	8,175	2,500	789	-	-	-	-100.00%
311.8100.56100	Debt - Principal	1,928,182	1,125,800	1,109,832	268,300	48,300	48,300	-76.17%
311.8100.56200	Debt - Interest	44,181	31,188	29,071	5,500	-	-	-82.37%
<b>Total Expenditures</b>		<b>1,980,538</b>	<b>1,159,488</b>	<b>1,139,692</b>	<b>273,800</b>	<b>48,300</b>	<b>48,300</b>	<b>-76.39%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(33)</b>	<b>-</b>	<b>2,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>766</b>	<b>733</b>	<b>733</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	
<b>Fund Balance December 31st</b>		<b>733</b>	<b>733</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2020 BUDGET WORKSHEET  
SPECIAL ASSESSMENT BOND RETIREMENT FUND**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	73,653	73,653	0.00%
<b>Total Receipts</b>		<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	0.00%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	3,507	3,507	3,507	0.00%
312.8105.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	3,507	3,507	3,507	3,507	3,507	3,507	0.00%
312.8105.56100	Debt - Principal	50,000	55,000	55,000	55,000	60,000	60,000	0.00%
312.8105.56200	Debt - Interest	18,083	16,008	16,007	13,725	11,250	8,550	-14.26%
	Sub-Total Debt Service	68,083	71,008	71,007	68,725	71,250	68,550	-3.22%
<b>Total Expenditures</b>		<b>71,590</b>	<b>74,515</b>	<b>74,514</b>	<b>72,232</b>	<b>74,757</b>	<b>72,057</b>	-3.06%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>2,063</b>	<b>(862)</b>	<b>(861)</b>	<b>1,421</b>	<b>(1,104)</b>	<b>1,596</b>	
<b>Fund Balance January 1st</b>		<b>19,098</b>	<b>21,161</b>	<b>21,161</b>	<b>20,300</b>	<b>21,721</b>	<b>20,617</b>	
<b>Fund Balance December 31st</b>		<b>21,161</b>	<b>20,299</b>	<b>20,300</b>	<b>21,721</b>	<b>20,617</b>	<b>22,213</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## CAPITAL IMPROVEMENT RESERVE FUND

### Commentary:

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

### BUDGET HIGHLIGHTS

<u>Park Improvements</u> -	\$50,000 - Engineering review for additional restrooms in Kyle Park \$25,000 - neighborhood park improvements \$25,000 - asphalt resurfacing a portion of the bike trail \$15,000 - safety surface installation and repair \$17,000 Tipp City Entrance Signs
<u>Government Center Improvements</u> -	\$80,000 - Replace phone system \$50,000 - Council Chamber upgrades \$36,000 - Replace HVAC units \$22,000 - Depot Park Improvements \$9,000 - Police Range Improvements \$5,000 - Replace Heat Exchangers as necessary
<u>TFAC Improvements</u> -	\$50,000 - Engineering review for replacement of Activity Pool Play Structure \$45,000 - Paint & Caulk Pool Bottoms \$10,000 - Computer and Security Upgrades \$5,000 - Lifeguard umbrellas, diving boards, etc.
<u>Street Improvements</u> -	\$1,842,000 - Main Street Streetscape (1st to Bikepath - Engineering) \$1,515,000 - CR25A Road Widening (Springmeade to I-75 Exit 69) \$745,000 - S. Kinna Dr. Construction (possible ODOT Grant) \$450,000 - 3rd St. Culvert Replacement \$300,000 - West Plum Street Reconstruction \$280,000 - annual repaving program \$175,000 - Wunderwood Drive Reconstruction \$165,000 - alleys, curbs, gutters, and stormwater improvements \$50,000 - I-75 Exit 68 Interchange Improvements (Design) \$50,000 - CSX Quiet Zone modifications (Design)

### Equipment by Department:

#### Police Dept.

Cruisers/Vehicles- \$90,250  
CVSA Laptop - \$10,000

#### Parks Dept

Zero turn Mower- \$11,250

#### Fire/EMS Dept

Rescue #10 - \$250,000  
Power Load Cots - \$100,000  
HVAC Installation - \$25,000  
Computer Hardware/Software - \$10,000  
Station Upgrades - \$9,000

#### Administration/Engineering

Software/Licensing - \$206,000  
Computer Replacement - \$40,300  
Fiber Optics Testing and Maintenance - \$10,000

**2020 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	827,440	897,980	897,980	924,919	952,667	971,720	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,034,565	1,120,138	1,120,138	1,153,742	1,188,354	1,212,121	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,034,566	1,120,138	1,120,138	1,153,742	1,188,354	1,212,121	3.00%
417.0000.43100	Federal Grant	75,091	-	30,812	1,549,980	1,335,100	-	100.00%
417.0000.43210	State/Local Grant	35,348	-	180,361	377,000	-	-	100.00%
417.0000.44190	Township - EMS Share	57,610	-	-	26,000	77,220	77,220	100.00%
417.0000.47100	Sale of Assets	16,559	15,000	30,000	15,000	15,000	15,000	0.00%
417.0000.47410	Assessments-SWC&G	29,510	35,000	23,366	30,000	30,000	30,000	-14.29%
417.0000.47700	Donations - Parks	14,276	10,000	10,000	10,000	10,000	10,000	0.00%
417.0000.49110	Transfers - General Fund	135,000	-	-	-	-	-	0.00%
417.0000.49210	Reimbursements	114,120	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>3,374,085</b>	<b>3,199,256</b>	<b>3,413,795</b>	<b>5,241,383</b>	<b>4,797,695</b>	<b>3,529,182</b>	<b>63.83%</b>
417.7100.53930	County Auditor Fees	1,453	2,100	1,158	1,500	1,500	1,500	-28.57%
417.7100.53992	Auction Expenses	1,242	500	1,252	1,000	1,000	1,000	100.00%
	Sub-Total Other Operating	2,695	2,600	2,410	2,500	2,500	2,500	-3.85%
417.7100.55100	Facilities	34,559	92,500	41,950	122,000	68,000	120,000	31.89%
417.7100.55102	Public Restrooms in City Park	-	-	255,938	-	-	-	0.00%
417.7100.55105	Facilities - Parks	48,932	132,000	120,882	132,000	40,000	460,000	0.00%
417.7100.55200	Equipment - Administration	54,602	32,000	59,265	90,000	82,000	22,000	181.25%
417.7100.55201	Equipment - Fire	34,644	18,000	28,565	394,000	447,000	369,000	2088.89%
417.7100.55202	Equipment - EMS	276,031	45,000	90,415	-	-	-	-100.00%
417.7100.55203	Equipment - Police	138,025	122,000	122,000	100,250	165,750	116,500	-17.83%
417.7100.55205	Equipment - Street	34,831	11,250	154,121	-	80,000	155,000	-100.00%
417.7100.55206	Equipment - Parks	6,504	56,000	51,048	11,250	57,000	56,750	-79.91%
417.7100.55207	Equipment - Finance	-	-	-	200,000	-	-	100.00%
417.7100.55208	Equipment - TFAC	217,114	52,000	57,869	100,000	30,000	334,000	92.31%
417.7100.55209	Equipment - Engineering	-	-	-	-	60,000	-	0.00%
417.7100.55220	Info Tech. Upgrade	90,939	203,430	113,430	46,300	75,150	65,175	-77.24%
417.7100.55510	Street Resurfacing	478,699	570,000	527,116	280,000	590,000	600,000	-50.88%
417.7100.55520	Sidewalks, Curbs, & Gutters	37,371	45,000	26,364	50,000	50,000	50,000	11.11%
417.7100.55530	Alley Repair/Resurfacing	-	25,000	-	25,000	50,000	50,000	0.00%
417.7100.55531	Stormsewer Improvements	1,827	185,000	132,378	90,000	50,000	50,000	-51.35%
417.7100.55536	Maple Hill Bridge Reconstruction	14,889	-	306,461	-	-	-	0.00%
417.7100.55537	I-75 Interchange Improvements	-	-	18,905	50,000	500,000	-	100.00%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna)	-	100,000	15,000	745,000	-	-	645.00%

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**2020 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
417.7100.55540	W. Plum St. Reconstruction	-	-	-	300,000	-	-	100.00%
417.7100.55541	Wunderwood Drive Improvements	-	-	-	175,000	-	-	100.00%
417.7100.55543	3rd Street Culvert Replacement	-	-	-	450,000	-	-	100.00%
417.7100.55545	CSX Quiet Zone Improvements	-	-	-	50,000	400,000	-	100.00%
417.7100.55555	Main St. Streetscape	33,968	75,000	94,750	1,842,000	-	-	2356.00%
417.7100.55556	County Road 25A Reconstruction	382,876	75,000	143,939	-	1,515,000	-	-100.00%
417.7100.55557	Kyle Park Road	20,000	-	-	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	-	50,000	-	-	-	-	-100.00%
417.7100.55569	I-75 Storm Drainage Improvements	-	350,000	-	-	-	-	-100.00%
	Sub-Total Capital Outlay	1,905,811	2,239,180	2,360,396	5,252,800	4,259,900	2,448,425	134.59%
417.7100.57130	Trf-Bond Ret. Fund Prin.	985,000	905,800	905,800	268,300	48,300	48,300	-70.38%
417.7100.57140	Trf-Bond Ret. Fund Int.	49,600	31,188	31,188	5,500	-	-	-82.37%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	61,540	65,000	93,207	95,000	97,500	100,000	46.15%
417.7100.57310	Tax Refunds	80,922	75,000	75,000	75,000	75,000	75,000	0.00%
	Sub-Total Transfer/Refunds	1,177,062	1,076,988	1,105,195	443,800	220,800	223,300	-58.79%
<b>Total Expenditures</b>		<b>3,085,568</b>	<b>3,318,768</b>	<b>3,468,001</b>	<b>5,699,100</b>	<b>4,483,200</b>	<b>2,674,225</b>	<b>71.72%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>288,517</b>	<b>(119,512)</b>	<b>(54,206)</b>	<b>(457,717)</b>	<b>314,495</b>	<b>854,957</b>	
<b>Fund Balance January 1st</b>		<b>1,479,116</b>	<b>1,767,633</b>	<b>1,767,633</b>	<b>1,713,427</b>	<b>1,255,710</b>	<b>1,570,205</b>	
<b>Fund Balance December 31st</b>		<b>1,767,633</b>	<b>1,648,121</b>	<b>1,713,427</b>	<b>1,255,710</b>	<b>1,570,205</b>	<b>2,425,162</b>	
<b>Reserve For Encumbrances</b>		<b>1,436,402</b>	<b>100,000</b>	<b>525,000</b>	<b>500,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>331,231</b>	<b>1,548,121</b>	<b>1,188,427</b>	<b>755,710</b>	<b>1,470,205</b>	<b>2,325,162</b>	

## **PARKS CAPITAL IMPROVEMENT FUND**

### **Commentary:**

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

**2020 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
420.0000.47840	Park Development Fee	11,794	5,000	-	5,000	5,000	5,000	0.00%
<b>Total Receipts</b>		<b>11,794</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
420.7105.55207	Equipment - Pool/Parks	1,333	14,000	10,981	10,000	10,000	10,000	-28.57%
	Sub-Total Capital Outlay	1,333	14,000	10,981	10,000	10,000	10,000	-28.57%
<b>Total Expenditures</b>		<b>1,333</b>	<b>14,000</b>	<b>10,981</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-28.57%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>10,461</b>	<b>(9,000)</b>	<b>(10,981)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	
<b>Fund Balance January 1st</b>		<b>64,110</b>	<b>74,571</b>	<b>74,571</b>	<b>63,590</b>	<b>58,590</b>	<b>53,590</b>	
<b>Fund Balance December 31st</b>		<b>74,571</b>	<b>65,571</b>	<b>63,590</b>	<b>58,590</b>	<b>53,590</b>	<b>48,590</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2020 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
605.0000.43230	ODOT/CMAQ Grant	120,227	-	-	-	-	-	0.00%
605.0000.44310	Electric Light & Power Charges	20,046,221	19,180,683	18,221,649	19,132,731	20,089,368	21,093,836	-0.25%
605.0000.44330	Electric Line Extension Fees	5,430	50,000	35,380	35,000	35,000	35,000	-30.00%
605.0000.47100	Sale of Assets	17,322	-	48,332	-	-	-	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	110,083	110,500	108,042	412,000	-	-	272.85%
605.0000.47890	Other Misc. Revenue	60,933	75,000	350,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	5,250,000	4,900,000	4,900,000	3,000,000	2,500,000	2,000,000	-38.78%
605.0000.48160	Premium on Sale of Debt	21,840	20,000	48,853	20,000	15,000	15,000	0.00%
605.0000.49210	Reimbursements	112,730	25,000	6,850	25,000	25,000	25,000	0.00%
605.0000.49999	Credit Card Clearance	899	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>25,747,746</b>	<b>24,363,244</b>	<b>23,721,167</b>	<b>22,701,792</b>	<b>22,741,429</b>	<b>23,245,897</b>	<b>-6.82%</b>
Administration	Personnel	110,991	102,721	115,527	122,608	126,698	127,866	19.36%
	Other Operating	813,783	853,399	809,032	882,910	918,814	956,750	3.46%
	Debt Service	6,221,519	5,426,250	5,361,253	5,010,250	3,097,500	2,582,500	-7.67%
	Transfers	217,225	246,731	249,741	263,261	271,753	280,071	6.70%
	Sub-total Administration	7,363,518	6,629,101	6,535,553	6,279,029	4,414,765	3,947,187	-5.28%
Distribution	Personnel	1,198,221	1,175,508	1,281,916	1,302,212	1,274,244	1,314,224	10.78%
	Operating	315,922	526,565	514,416	518,805	529,876	534,714	-1.47%
	Capital Outlay	653,361	412,500	3,989,494	1,850,600	500,000	2,755,000	348.63%
	Refunds	2,316	4,000	2,500	4,000	4,000	4,000	0.00%
	Sub-Total Distribution	2,169,820	2,118,573	5,788,326	3,675,617	2,308,120	4,607,938	73.49%
Purchase of Power		14,576,975	15,215,000	13,269,646	14,264,869	14,978,112	15,727,018	-6.24%
<b>Total Expenditures</b>		<b>24,110,313</b>	<b>23,962,674</b>	<b>25,593,525</b>	<b>24,219,515</b>	<b>21,700,997</b>	<b>24,282,143</b>	<b>1.07%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,637,433</b>	<b>400,570</b>	<b>(1,872,358)</b>	<b>(1,517,723)</b>	<b>1,040,432</b>	<b>(1,036,246)</b>	
<b>Fund Balance January 1st</b>		<b>11,647,014</b>	<b>13,284,447</b>	<b>13,284,447</b>	<b>11,412,089</b>	<b>9,894,366</b>	<b>10,934,798</b>	
<b>Fund Balance December 31st</b>		<b>13,284,447</b>	<b>13,685,017</b>	<b>11,412,089</b>	<b>9,894,366</b>	<b>10,934,798</b>	<b>9,898,552</b>	
<b>Reserve For Encumbrances</b>		<b>6,127,361</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Unencumbered Fund Balance at December 31</b>		<b>7,157,086</b>	<b>12,685,017</b>	<b>10,412,089</b>	<b>8,894,366</b>	<b>9,934,798</b>	<b>8,898,552</b>	

## ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

### Commentary:

#### STAFFING

	<u>F/P/S</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.15	0.15	0.15	0	0
Utility Director	F	0.5	0.5	0.5	0	0	0	0	0
Deputy Director of Municipal Services and Engineering	F	0	0	0	0.35	0.35	0.35	0.35	0.35
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Electric Admin. Total</b>		<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.35</b>	<b>1.35</b>

#### BUDGET HIGHLIGHTS

Electric Administration expenses are charged to this department. This includes 35% of the Director's salary, 50% of the secretary's salary, and 50% of the GIS 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- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
605.5260.51000	Salary & Wages	78,306	72,686	79,958	85,941	88,519	88,519	18.24%
605.5260.51110	O.P.E.R.S.	10,963	10,176	11,194	12,032	12,393	12,393	18.24%
605.5260.51125	Medicare	1,136	1,054	1,159	1,246	1,284	1,284	18.22%
605.5260.51200	Health Insurance	18,677	17,000	20,964	21,140	22,197	23,307	24.35%
605.5260.51300	Worker's Compensation	1,804	1,805	2,194	2,249	2,305	2,363	24.60%
605.5260.51400	Life Insurance	105	-	58	-	-	-	0.00%
	Sub-Total Personnel	110,991	102,721	115,527	122,608	126,698	127,866	19.36%
605.5260.52100	Travel & Training	3,463	4,500	3,537	4,500	4,500	4,500	0.00%
605.5260.53320	Engineering	5,250	7,000	5,375	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	7,226	6,000	6,000	6,000	6,000	6,000	0.00%
605.5260.53360	Economic Development	8,233	15,000	7,911	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	7,150	25,000	10,588	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	19,274	20,000	17,568	15,811	14,230	12,807	-20.95%
605.5260.53410	Maintenance Contracts	26,180	25,000	25,000	25,000	25,000	25,000	0.00%
605.5260.53600	Advertising	-	1,000	1,000	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	1,915	1,500	1,750	1,500	1,500	1,500	0.00%
605.5260.53800	Dues & Subscriptions	12,801	13,400	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	19,740	20,000	20,000	18,000	18,000	18,000	-10.00%
605.5260.53991	Electric Excise Tax - Local	684,826	695,928	678,268	730,724	767,261	805,624	5.00%
605.5260.53992	Electric Excise Tax - Outside	17,310	18,071	17,635	18,975	19,923	20,919	5.00%
605.5260.54100	Office Supplies	415	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	813,783	853,399	809,032	882,910	918,814	956,750	3.46%
605.5260.56100	Debt Payment - Principal	6,115,000	5,250,000	5,250,000	4,900,000	3,000,000	2,500,000	-6.67%
605.5260.56200	Debt Payment - Interest	106,519	176,250	111,253	110,250	97,500	82,500	-37.45%
	Sub-Total Debt Service	6,221,519	5,426,250	5,361,253	5,010,250	3,097,500	2,582,500	-7.67%
605.5260.57205	Utility Billing Charges - Reimb.	91,517	94,256	97,266	105,449	108,418	111,019	11.88%
605.5260.57210	Administrative Reimbursements	125,708	152,475	152,475	157,812	163,335	169,052	3.50%
	Sub-Total Transfers	217,225	246,731	249,741	263,261	271,753	280,071	6.70%
<b>Total Administration Expenditures</b>		<b>7,363,518</b>	<b>6,629,101</b>	<b>6,535,553</b>	<b>6,279,029</b>	<b>4,414,765</b>	<b>3,947,187</b>	<b>-5.28%</b>

# **ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

		<b>STAFFING</b>							
	<u>F/P/S</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Apprentice Lineman	F	1.00	1.00	1.00	1.00	1.00	2.00	3.00	3.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.00	0.00	0.00
<b>ELECTRIC DISTRIBUTION TOTAL</b>		<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>

		<b>PERFORMANCE MEASURES</b>							
		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
MW Peak - Annual		32	31.7	33.3	34	33.4	35.7	34	34.5
MwH - Total		151,000	149,974	156,907	152,510	164,678	174,701	175,000	175,000
Residential		52,210	47,175	46,886	52,732	44,458	48,543	50,000	50,000
General Service		23,000	22,599	21,874	24,423	21,074	21,962	22,000	22,000
LP		73,290	77,721	85,663	73,205	97,215	101,526	100,000	100,000
No Charge		2,500	2,479	2,484	2,500	1,930	2,670	2,500	2,500
Street Lights Maintained		1,425	1,510	1,559	1,425	1,695	1,740	1,740	1,740
Meters		4,850	4,927	4,918	4,850	5,006	5,056	5,100	5,100
Trees Trimmed(mi)		6.5	3.5	6.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory		\$1,500,000	\$1,016,463	\$1,205,881	\$1,167,256	\$1,147,960	\$1,139,556	\$1,145,000	\$1,145,000

## **BUDGET HIGHLIGHTS**

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



**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
605.5270.51000	Salary & Wages	730,213	759,174	757,768	833,651	799,328	823,308	9.81%
605.5270.51050	Wages - Part Time	11,543	18,500	11,351	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	87,554	25,000	125,000	50,000	50,000	50,000	100.00%
605.5270.51076	Mutual Aid Overtime	2,077	5,000	2,000	-	-	-	-100.00%
605.5270.51110	O.P.E.R.S.	115,362	113,074	125,457	126,301	121,496	124,853	11.70%
605.5270.51125	Medicare	11,608	11,711	12,994	13,081	12,584	12,931	11.70%
605.5270.51200	Health Insurance	207,437	207,149	208,576	221,307	232,372	243,991	6.83%
605.5270.51300	Worker's Compensation	19,212	19,225	23,095	23,672	24,264	24,871	23.13%
605.5270.51400	Life Insurance	552	675	675	700	700	770	3.70%
605.5270.51500	Uniforms	12,663	16,000	15,000	15,000	15,000	15,000	-6.25%
	Sub-Total Personnel	1,198,221	1,175,508	1,281,916	1,302,212	1,274,244	1,314,224	10.78%
605.5270.52100	Travel & Training	32,392	30,000	30,000	30,000	30,000	30,000	0.00%
605.5270.53100	Utilities	12,171	20,000	11,907	20,000	30,000	30,000	0.00%
605.5270.53210	Uniform Rental	21,281	20,000	16,188	10,000	14,000	14,000	-50.00%
605.5270.53352	OSHA/Safety Equipment	4,166	6,000	2,751	5,000	5,000	5,000	-16.67%
605.5270.53384	PCB Removal & Testing	-	1,000	-	1,000	1,000	1,000	0.00%
605.5270.53410	Equipment Maintenance	30,017	55,000	37,500	55,000	40,000	40,000	0.00%
605.5270.53420	Facilities Maintenance	9,864	15,000	12,500	15,000	15,000	15,000	0.00%
605.5270.53440	Radio Maintenance	735	1,500	1,000	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	-	5,000	-	5,000	5,000	5,000	0.00%
605.5270.53451	Substation Maintenance	10,123	25,000	25,000	25,000	25,000	25,000	0.00%
605.5270.53500	Insurance	62,554	75,065	72,313	63,805	73,376	80,714	-15.00%
605.5270.53990	Other Contractual	15,806	50,000	52,500	50,000	50,000	50,000	0.00%
605.5270.54200	Equipment Operation	32,811	30,000	30,075	30,000	30,000	30,000	0.00%
605.5270.54600	Electric Supplies	23,505	23,000	32,500	25,000	25,000	25,000	8.70%
605.5270.54610	Electric Meters	7,170	10,000	7,500	10,000	10,000	10,000	0.00%
605.5270.54620	Street Lights	880	10,000	182	12,000	12,000	12,000	20.00%
605.5270.54700	Other Supplies	14,174	20,000	20,000	20,000	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	10,643	25,000	27,000	27,000	27,000	27,000	8.00%
605.5270.54732	Overhead Transformers	-	25,000	38,500	27,000	27,000	27,000	8.00%
605.5270.54733	Underground Transformers	-	30,000	32,500	32,500	35,000	32,500	8.33%
605.5270.54734	Overhead Conductors	17,118	25,000	27,000	27,000	27,000	27,000	8.00%
605.5270.54735	Underground Conductors	10,512	25,000	37,500	27,000	27,000	27,000	8.00%
	Sub-Total Other Operating	315,922	526,565	514,416	518,805	529,876	534,714	-1.47%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
605.5270.55100	Facilities	-	100,000	42,252	500,000	-	-	400.00%
605.5270.55200	Equipment	41,096	42,500	348,761	580,600	230,000	485,000	1266.12%
605.5270.55214	SCADA System	-	-	-	500,000	-	-	100.00%
605.5270.55413	Street Light Conversion	49,929	60,000	7,755	60,000	60,000	60,000	0.00%
605.5270.55709	Cedar Grove	48,247	-	-	-	-	-	0.00%
605.5270.55711	69 KV Loop	-	-	-	-	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	262,192	-	-	-	-	-	0.00%
605.5270.55719	Rosewood	1,533	-	-	-	-	-	0.00%
605.5270.55721	New Subdivision Development	-	150,000	42,540	150,000	150,000	150,000	0.00%
605.5270.55725	County Rd 25A Improvements	4,336	-	-	-	-	-	0.00%
605.5270.55730	Line Improvements	69,840	60,000	36,436	60,000	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	176,188	-	3,511,750	-	-	2,000,000	0.00%
	Sub-Total Capital Outlay	653,361	412,500	3,989,494	1,850,600	500,000	2,755,000	348.63%
605.5270.57300	Refunds	2,316	4,000	2,500	4,000	4,000	4,000	0.00%
	Sub-Total Refunds	2,316	4,000	2,500	4,000	4,000	4,000	0.00%
<b>Total Distribution Expenditures</b>		<b>2,169,820</b>	<b>2,118,573</b>	<b>5,788,326</b>	<b>3,675,617</b>	<b>2,308,120</b>	<b>4,607,938</b>	<b>73.49%</b>

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

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
605.5280.53970	Power Purchase	14,576,975	15,215,000	13,269,646	14,264,869	14,978,112	15,727,018	-6.24%
<b>Total Expenditures</b>		<b>14,576,975</b>	<b>15,215,000</b>	<b>13,269,646</b>	<b>14,264,869</b>	<b>14,978,112</b>	<b>15,727,018</b>	

**2020 BUDGET WORKSHEET**  
**WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
608.0000.43200	State Grant	-	-	-	-	-	235,000	0.00%
608.0000.44410	Water & Supply Charges	2,943,950	3,271,508	3,107,933	3,369,653	3,582,143	3,836,475	3.00%
608.0000.44420	Sale of Bulk Water	8,557	-	680	1,000	1,000	1,000	100.00%
608.0000.44430	Water Tap-In Fees	64,257	40,000	65,000	65,000	40,000	30,000	62.50%
608.0000.44450	Intervening User Fees	5,251	5,000	5,000	5,000	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	392,190	491,011	430,509	470,941	510,321	522,820	-4.09%
608.0000.44475	NAWA- Well Charges	23,334	23,500	22,960	23,000	23,000	23,000	-2.13%
608.0000.47100	Sale of Assets	1,665	1,000	-	1,000	1,000	1,000	0.00%
608.0000.47430	Assessments - Water	4,211	3,500	2,881	3,000	3,000	3,000	-14.29%
608.0000.47890	Miscellaneous	604	2,000	7,500	5,000	5,000	5,000	150.00%
608.0000.48110	Sale of Notes	1,678,000	1,438,332	1,452,500	1,232,665	1,526,998	1,496,331	-14.30%
608.0000.48160	Premium on Debt Sale	6,912	10,500	14,481	10,500	10,500	10,500	0.00%
608.0000.49210	Reimbursements	17,061	10,000	10,000	10,000	10,000	10,000	0.00%
<b>Total Receipts</b>		<b>5,145,992</b>	<b>5,296,351</b>	<b>5,119,444</b>	<b>5,196,759</b>	<b>5,717,962</b>	<b>6,179,126</b>	<b>-1.88%</b>
Administration	Personnel	49,966	47,839	54,845	59,362	61,422	63,558	24.09%
	Other Operating	22,788	44,800	35,891	43,800	43,800	43,800	-2.23%
	Debt Service	2,051,681	1,747,529	1,765,015	1,654,936	1,450,850	1,752,119	-5.30%
	Transfers	147,636	155,864	154,908	163,059	168,354	173,564	4.62%
	Sub-total Administration	2,272,071	1,996,032	2,010,659	1,921,157	1,724,426	2,033,041	-3.75%
Distribution	Personnel	255,116	264,010	261,186	306,005	316,584	326,448	15.91%
	Operating	132,619	208,169	176,092	391,955	394,831	396,959	88.29%
	Capital Outlay	187,322	66,250	240,625	938,000	145,000	519,000	1315.85%
	Refunds	-	1,500	-	1,500	1,500	1,500	0.00%
	Sub-Total Distribution	575,057	539,929	677,903	1,637,460	857,915	1,243,907	203.27%
Treatment	Personnel	385,734	491,011	431,003	470,941	510,321	522,820	-4.09%
	Operating	1,828,359	2,129,472	1,828,389	2,011,228	2,071,565	2,133,712	-5.55%
	Sub-Total Distribution	2,214,093	2,620,483	2,259,392	2,482,169	2,581,886	2,656,532	-5.28%
<b>Total Expenditures</b>		<b>5,061,221</b>	<b>5,156,444</b>	<b>4,947,954</b>	<b>6,040,786</b>	<b>5,164,227</b>	<b>5,933,480</b>	<b>17.15%</b>

**2020 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		84,771	139,907	171,490	(844,027)	553,735	245,646	
Fund Balance January 1st		1,372,525	1,457,296	1,457,296	1,628,786	784,759	1,338,494	
Fund Balance December 31st		1,457,296	1,597,203	1,628,786	784,759	1,338,494	1,584,140	
Reserve For Encumbrances		139,486	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		1,317,810	1,497,203	1,528,786	684,759	1,238,494	1,484,140	

## WATER FUND - DEPARTMENT: WATER ADMINISTRATION

### Commentary:

#### STAFFING

	F/P/S	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.05	0.05	0.05	0	0
Utility Director	F	0.2	0.2	0.2	0	0	0	0	0
Assistant Director of Municipal Services and Engineering		0	0	0	0.15	0.15	0.15	0.15	0.15
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Water Administration Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.6</b>	<b>0.6</b>

#### BUDGET HIGHLIGHTS

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

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

Printing and reproduction- \$400 for CCR



**WATER FUND - DEPARTMENT - WATER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
608.5290.51000	Salary & Wages	33,896	32,485	35,043	38,272	39,420	40,603	17.81%
608.5290.51110	O.P.E.R.S.	4,746	4,548	4,906	5,358	5,519	5,684	17.81%
608.5290.51125	Medicare	491	471	508	555	572	589	17.83%
608.5290.51200	Health Insurance	9,987	8,750	13,417	14,182	14,891	15,636	62.08%
608.5290.51300	Worker's Compensation	810	1,550	971	995	1,020	1,046	-35.81%
608.5290.51400	Life Insurance	36	35	-	-	-	-	-100.00%
	Sub-Total Personnel	49,966	47,839	54,845	59,362	61,422	63,558	24.09%
608.5290.52100	Travel & Training	767	2,000	1,572	2,000	2,000	2,000	0.00%
608.5290.53320	Engineering	-	10,000	8,000	10,000	10,000	10,000	0.00%
608.5290.53363	Mapping Contract	4,149	6,000	5,159	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	14,599	12,000	12,000	12,000	12,000	12,000	0.00%
608.5290.53600	Advertising	-	1,000	100	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	443	800	600	800	800	800	0.00%
608.5290.53800	Dues & Subscriptions	342	5,000	350	4,000	4,000	4,000	-20.00%
608.5290.53990	Other Contractual	1,704	6,000	6,000	6,000	6,000	6,000	0.00%
608.5290.54100	Office Supplies	784	2,000	2,110	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	22,788	44,800	35,891	43,800	43,800	43,800	-2.23%
608.5290.56050	Cost of Debt Issuance	6,100	7,500	5,208	4,687	4,218	3,796	-37.51%
608.5290.56100	Debt Payment - Principal	2,011,122	1,707,149	1,724,598	1,621,482	1,415,815	1,710,148	-5.02%
608.5290.56200	Debt Payment - Interest	34,459	32,880	35,209	28,767	30,817	38,175	-12.51%
	Sub-Total Debt Service	2,051,681	1,747,529	1,765,015	1,654,936	1,450,850	1,752,119	-5.30%
608.5290.57205	Utility Billing Charges - Reimb.	52,204	56,537	55,581	60,256	61,953	63,439	6.58%
608.5290.57210	Adm. Reimbursements	95,432	99,327	99,327	102,803	106,401	110,125	3.50%
	Sub-Total Transfers	147,636	155,864	154,908	163,059	168,354	173,564	4.62%
<b>Total Administration Expenditures</b>		<b>2,272,071</b>	<b>1,996,032</b>	<b>2,010,659</b>	<b>1,921,157</b>	<b>1,724,426</b>	<b>2,033,041</b>	<b>-3.75%</b>

## WATER FUND - DEPARTMENT: WATER DISTRIBUTION

### STAFFING

		2013	2014	2015	2016	2017	2018	2019	2020
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Supt.	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maint.Specialist II (2)	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.80	0.80	0.80	0.46	0.46	0.46	0.46	0.46
<b>WATER DISTRIBUTION TOTAL</b>		<b>3.60</b>	<b>4.10</b>	<b>4.10</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Meters Installed	25	22	14	17	27	59	60	30
Meters Replaced	40	26	17	6	5	8	20	20
Total Meters	4,113	4,135	4,159	4,177	4,204	4,263	4,323	4,353
Service Calls	450	400	269	270	270	270	270	270
Utility Markings	1,100	850	1,256	1,282	1,231	1,321	1,300	1,300
Taps	25	20	14	17	16	45	15	15
Miles of Water Main	57	57	57	57	59	59	59	59
Water Main Breaks	6	11	6	4	2	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 the Water Superintendent which is billed at 30%.

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
608.5300.51000	Salary & Wages	172,541	171,698	169,470	188,740	195,346	201,206	9.93%
608.5300.51050	Wages - Part Time	5,026	10,000	5,500	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	9,872	11,000	9,400	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	25,667	26,978	25,812	29,364	30,288	31,109	8.84%
608.5300.51125	Medicare	2,708	2,794	2,673	3,041	3,137	3,222	8.84%
608.5300.51200	Health Insurance	32,458	35,000	40,065	56,467	59,290	62,255	61.33%
608.5300.51300	Worker's Compensation	4,363	4,365	5,061	5,188	5,318	5,451	18.85%
608.5300.51400	Life Insurance	180	175	205	205	205	205	17.14%
608.5300.51500	Uniforms	2,301	2,000	3,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	255,116	264,010	261,186	306,005	316,584	326,448	15.91%
608.5300.52100	Travel & Training	2,738	3,500	3,170	3,500	3,500	3,500	0.00%
608.5300.53100	Utilities	34,742	40,000	40,000	40,000	40,000	40,000	0.00%
608.5300.53352	OSHA/Safety Equipment	1,078	2,500	200	2,500	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	7,335	11,000	8,500	11,000	11,000	11,000	0.00%
608.5300.53420	Facilities Maintenance	4,184	6,000	4,000	6,000	6,050	6,050	0.00%
608.5300.53425	Tower Maintenance	-	-	-	200,000	200,000	200,000	100.00%
608.5300.53426	WRRSP Maintenance	130	15,000	10,580	15,000	15,000	15,000	0.00%
608.5300.53440	Radio Maintenance	-	700	-	250	300	300	-64.29%
608.5300.53450	System Maintenance	4,880	9,000	4,500	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	15,000	22,300	5,000	5,000	5,000	-66.67%
608.5300.53453	Well Head Monitoring	5,001	6,000	6,000	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	18,141	21,769	20,942	18,505	21,281	23,409	-14.99%
608.5300.53970	Line Oversizing	-	5,500	-	5,500	5,500	5,500	0.00%
608.5300.53990	Other Contractual	11,235	14,000	10,000	12,500	12,500	12,500	-10.71%
608.5300.54200	Equipment Operation	7,713	10,000	8,500	11,000	11,000	11,000	10.00%
608.5300.54400	Small Tools	300	2,000	500	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	2,232	2,700	2,700	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	15,995	22,000	17,000	20,000	20,000	20,000	-9.09%
608.5300.54810	Chemicals	826	1,500	1,200	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	16,089	20,000	16,000	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	132,619	208,169	176,092	391,955	394,831	396,959	88.29%

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**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
608.5300.55110	Service Center	-	25,000	50,000	500,000	-	-	1900.00%
608.5300.55200	Equipment	69,713	11,250	5,625	10,000	75,000	19,000	-11.11%
608.5300.55630	Water Line Improvements	-	30,000	30,000	103,000	70,000	500,000	243.33%
608.5300.55632	Water Tower Renovation	115,234	-	135,000	150,000	-	-	100.00%
608.5300.55648	Water Line - Wonderwood	2,375	-	20,000	175,000	-	-	100.00%
	Sub-Total Capital Outlay	187,322	66,250	240,625	938,000	145,000	519,000	1315.85%
608.5300.57200	Reimbursements	-	1,500	-	1,500	1,500	1,500	0.00%
	Sub-Total Refunds	-	1,500	-	1,500	1,500	1,500	0.00%
<b>Total Distribution Expenditures</b>		<b>575,057</b>	<b>539,929</b>	<b>677,903</b>	<b>1,637,460</b>	<b>857,915</b>	<b>1,243,907</b>	<b>203.27%</b>

## 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	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.05	0.05	0.05	0.05	0.05
Utility Director	F	0.10	0.10	0.10	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.05	0.05	0.05	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
<b>WATER TREATMENT TOTAL</b>		<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>5.35</b>	<b>5.35</b>

### PERFORMANCE MEASURES

	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
NAWA Total Water Produced (MG)	1,125.000	997.000	1,026.000	1,110.000	1,112.000	1,125.000	1,125.000	1,125.000
Tipp City Total Water Usage MG	418.200	450.000	527.000	607.000	616.000	610.000	610.000	610.000
Tipp Average Daily Demand MG	1.750	1.340	1.433	1.650	1.710	1.600	1.700	1.700
Tipp Maximum Daily Demand MG	2.323	2.200	2.318	2.555	2.716	2.300	2.500	2.500

### 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 \$3.10/1000 gallons

**WATER FUND - DEPARTMENT - WATER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
608.5305.51000	Salary & Wages	261,759	338,000	297,144	313,530	346,523	353,453	-7.24%
608.5305.51075	Overtime	11,378	9,000	12,800	12,000	12,000	12,000	33.33%
608.5305.51110	O.P.E.R.S.	37,910	48,580	43,392	45,574	50,193	51,163	-6.19%
608.5305.51125	Medicare	3,789	5,032	4,494	4,720	5,199	5,299	-6.20%
608.5305.51200	Health Insurance	58,996	81,554	62,917	81,660	85,743	90,030	0.13%
608.5305.51300	Worker's Compensation	6,519	6,520	8,056	8,257	8,463	8,675	26.64%
608.5305.51400	Life Insurance	182	200	200	200	200	200	0.00%
608.5305.51500	Uniforms	590	125	-	-	-	-	-100.00%
608.5305.51501	Communication	4,611	2,000	2,000	5,000	2,000	2,000	150.00%
	Sub-Total Personnel	385,734	491,011	431,003	470,941	510,321	522,820	-4.09%
608.5305.53385	NAWA-Treatment Charges	1,828,359	2,129,472	1,828,389	2,011,228	2,071,565	2,133,712	-5.55%
	Sub-Total Other Operating	1,828,359	2,129,472	1,828,389	2,011,228	2,071,565	2,133,712	-5.55%
<b>Total Treatment Expenditures</b>		<b>2,214,093</b>	<b>2,620,483</b>	<b>2,259,392</b>	<b>2,482,169</b>	<b>2,581,886</b>	<b>2,656,532</b>	<b>-5.28%</b>

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**2020 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
620.0000.44510	Sewer Charges	1,918,189	1,956,065	2,053,868	2,094,945	2,136,844	2,179,581	7.10%
620.0000.44530	Sewer Tap-In Fees	74,644	50,000	65,000	60,000	40,000	30,000	20.00%
620.0000.44561	County I&I Surcharge	7,759	8,000	20,000	20,000	20,000	20,000	150.00%
620.0000.44562	Admin Fee - County I&I	862	1,000	2,750	2,000	2,000	2,000	100.00%
620.0000.47445	Assessments - Sewer	7,651	7,500	6,149	6,500	6,500	6,500	-13.33%
620.0000.47890	Other Misc. Revenue	288	500	3,000	500	500	500	0.00%
620.0000.48110	Sale of G.O. Notes	1,277,500	945,000	962,500	810,000	675,000	540,000	-14.29%
620.0000.48160	Premium on Sale of Debt	5,383	7,500	9,596	7,500	8,000	7,500	0.00%
620.0000.49210	Reimbursements	8,998	5,000	2,500	5,000	5,000	1,000	0.00%
<b>Total Receipts</b>		<b>3,301,274</b>	<b>2,980,565</b>	<b>3,125,363</b>	<b>3,006,445</b>	<b>2,893,844</b>	<b>2,787,081</b>	<b>0.87%</b>
Administration	Personnel	51,555	50,005	53,355	56,376	58,308	60,309	12.74%
	Other Operating	15,774	20,100	14,256	19,600	23,600	23,600	-2.49%
	Debt Service	1,529,841	1,317,850	1,334,672	977,706	843,970	705,316	-25.81%
	Transfers	138,700	140,529	139,334	147,623	152,275	156,752	5.05%
	Sub-total Administration	1,735,870	1,528,484	1,541,617	1,201,305	1,078,153	945,977	-21.41%
Collections/Treat.	Personnel	262,853	278,314	271,478	326,529	319,077	327,905	17.32%
	Other Operating	873,512	964,073	955,637	992,752	1,019,111	1,045,820	2.97%
	Capital Outlay	158,947	1,111,250	632,100	830,000	310,000	305,000	-25.31%
	Refunds	1,589	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Treatment	1,296,901	2,354,637	1,860,215	2,150,281	1,649,188	1,679,725	-8.68%
<b>Total Expenditures</b>		<b>3,032,771</b>	<b>3,883,121</b>	<b>3,401,832</b>	<b>3,351,586</b>	<b>2,727,341</b>	<b>2,625,702</b>	<b>-13.69%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>268,503</b>	<b>(902,556)</b>	<b>(276,469)</b>	<b>(345,141)</b>	<b>166,503</b>	<b>161,379</b>	
<b>Fund Balance January 1st</b>		<b>1,445,948</b>	<b>1,714,451</b>	<b>1,714,451</b>	<b>1,437,982</b>	<b>1,092,841</b>	<b>1,259,344</b>	
<b>Fund Balance December 31st</b>		<b>1,714,451</b>	<b>811,895</b>	<b>1,437,982</b>	<b>1,092,841</b>	<b>1,259,344</b>	<b>1,420,723</b>	
<b>Reserve For Encumbrances</b>		<b>327,370</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>1,387,081</b>	<b>711,895</b>	<b>1,337,982</b>	<b>992,841</b>	<b>1,159,344</b>	<b>1,320,723</b>	

## SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

### STAFFING

	<u>F/P/S</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.05	0.05	0.05	0.15	0.15
Utility Director	F	0.2	0.2	0.2	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0.15	0.15	0.15	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Sewer Administration Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.6</b>	<b>0.6</b>

### BUDGET HIGHLIGHTS

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

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

**SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
620.5310.51000	Salary & Wages	33,896	32,485	35,250	37,272	38,390	39,542	14.74%
620.5310.51110	O.P.E.R.S.	4,745	4,548	4,935	5,218	5,375	5,536	14.73%
620.5310.51125	Medicare	444	471	511	540	557	573	14.65%
620.5310.51200	Health Insurance	11,618	11,638	11,638	12,301	12,916	13,562	5.70%
620.5310.51300	Worker's Compensation	793	813	971	995	1,020	1,046	22.39%
620.5310.51400	Life Insurance	59	50	50	50	50	50	0.00%
	Sub-Total Personnel	51,555	50,005	53,355	56,376	58,308	60,309	12.74%
620.5310.52100	Travel & Training	-	2,000	1,500	1,500	1,500	1,500	-25.00%
620.5310.53410	Maintenance Agreements	14,834	10,000	10,000	10,000	14,000	14,000	0.00%
620.5310.53600	Advertising	-	700	-	700	700	700	0.00%
620.5310.53700	Printing & Reproduction	99	500	100	500	500	500	0.00%
620.5310.53800	Dues & Subscriptions	4	400	101	400	400	400	0.00%
620.5310.53990	Other Contractual	323	6,000	2,000	6,000	6,000	6,000	0.00%
620.5310.54100	Office Supplies	514	500	555	500	500	500	0.00%
	Sub-Total Other Operating	15,774	20,100	14,256	19,600	23,600	23,600	-2.49%
620.5310.56050	Debt Issuance Costs	4,751	5,000	3,451	3,106	2,795	2,516	-37.88%
620.5310.56100	Debt Payment - Principal	1,498,776	1,287,300	1,303,800	954,800	819,800	684,800	-25.83%
620.5310.56200	Debt Payment - Interest	26,314	25,550	27,421	19,800	21,375	18,000	-22.50%
	Sub-Total Debt Service	1,529,841	1,317,850	1,334,672	977,706	843,970	705,316	-25.81%
620.5310.57205	Utility Billing Charges - Reimb.	65,376	70,671	69,476	75,320	77,441	79,299	6.58%
620.5310.57210	Adm. Reimbursements	73,324	69,858	69,858	72,303	74,834	77,453	3.50%
	Sub-Total Transfers	138,700	140,529	139,334	147,623	152,275	156,752	5.05%
<b>Total Administration Expenditures</b>		<b>1,735,870</b>	<b>1,528,484</b>	<b>1,541,617</b>	<b>1,201,305</b>	<b>1,078,153</b>	<b>945,977</b>	<b>-21.41%</b>

## SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING							
	F/P/S	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Budget</u>	2020 <u>Budget</u>
Water / Sewer Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.80	0.80	0.80	0.46	0.46	0.46	0.46	0.46
<b>SEWER TREATMENT TOTAL</b>		<b>3.80</b>	<b>4.30</b>	<b>4.30</b>	<b>3.96</b>	<b>3.96</b>	<b>3.96</b>	<b>3.96</b>	<b>3.96</b>

		PERFORMANCE MEASURES							
		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Estimated</u>
Sewer Cleaned (LF)		12,000	20,000	50,000	50,000	50,000	50,000	50,000	50,000
Average Daily Demand MG		1.90	2.00	1.76	1.78	1.96	2.60	2.95	3.00
Maximum Daily Demand MG		5.00	6.94	5.81	4.90	4.49	5.00	5.00	5.00
Service Calls		20	26	10	22	8	20	20	20
Tap Ins		25	7	10	16	14	15	15	15
Sanitary Sewer Overflows (SSO's)		0	2	2	0	0	1	2	0

### BUDGET HIGHLIGHTS

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

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

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

Other Contractual- \$11,000 Pretreatment Sampling for both location

**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
620.5320.51000	Salary & Wages	177,004	188,655	188,655	206,129	197,105	202,033	9.26%
620.5320.51050	Wages - Part Time	11,832	11,832	6,500	10,000	10,000	10,000	-15.48%
620.5320.51075	Overtime	8,725	11,000	9,500	11,000	11,000	11,000	0.00%
620.5320.51110	O.P.E.R.S.	27,313	29,352	28,652	31,798	30,535	31,225	8.33%
620.5320.51125	Medicare	2,785	3,040	2,967	3,293	3,163	3,234	8.32%
620.5320.51200	Health Insurance	28,154	27,500	27,500	56,467	59,290	62,255	105.33%
620.5320.51300	Worker's Compensation	4,757	4,760	5,529	5,667	5,809	5,983	19.05%
620.5320.51400	Life Insurance	135	175	175	175	175	175	0.00%
620.5320.51500	Uniforms	2,148	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	262,853	278,314	271,478	326,529	319,077	327,905	17.32%
620.5320.52100	Travel & Training	553	2,000	1,500	2,000	2,000	2,000	0.00%
620.5320.53100	Utilities	19,184	20,295	20,295	25,000	25,000	25,000	23.18%
620.5320.53320	Engineering	-	5,000	-	5,000	5,000	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	771,073	803,594	803,594	827,702	852,533	878,109	3.00%
620.5320.53410	Equipment Maintenance	7,741	10,000	9,750	10,000	10,000	10,000	0.00%
620.5320.53420	Facilities Maintenance	4,310	4,450	4,450	4,450	4,450	4,450	0.00%
620.5320.53440	Radio Maintenance	-	400	250	250	300	300	-37.50%
620.5320.53450	System Maintenance	2,038	5,000	4,660	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	16,978	18,000	21,251	20,000	20,000	20,000	11.11%
620.5320.53500	Insurance	9,653	11,584	11,203	9,850	11,328	12,461	-14.97%
620.5320.53971	Line Oversizing	-	10,000	9,864	10,000	10,000	10,000	0.00%
620.5320.53990	Other Contractual	12,953	25,000	25,000	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	7,713	10,000	8,500	10,000	10,000	10,000	0.00%
620.5320.54400	Small Tools	250	1,750	1,320	1,500	1,500	1,500	-14.29%
620.5320.54700	Other Supplies	911	1,000	1,000	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	1,727	3,000	3,000	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	18,428	30,000	30,000	30,000	30,000	30,000	0.00%
	Sub-Total Other Operating	873,512	964,073	955,637	992,752	1,019,111	1,045,820	2.97%

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**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
620.5320.55100	Facilities	-	-	25,000	-	-	-	0.00%
620.5320.55110	Utility Service Center	-	25,000	25,000	500,000	-	-	1900.00%
620.5320.55200	Equipment	68,133	11,250	5,625	10,000	75,000	19,000	-11.11%
620.5320.55530	I&I Program	67,934	200,000	150,000	200,000	200,000	200,000	0.00%
620.5320.55637	Sewer Line - Cty Rd. 25A	-	-	10,000	-	-	-	0.00%
620.5320.55638	Sewer Line - Floral Acres	-	600,000	416,475	-	-	-	-100.00%
620.5320.55810	Sewer Line Reconstruction	22,880	35,000	-	35,000	35,000	35,000	0.00%
620.5320.55812	Sewer Line Impr. - Kinna Drive	-	240,000	-	85,000	-	-	-64.58%
620.5320.55818	Sewer Pipe Liner	-	-	-	-	-	51,000	0.00%
	Sub-Total Capital Outlay	158,947	1,111,250	632,100	830,000	310,000	305,000	-25.31%
620.5320.57300	Refunds	1,589	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Transfers	1,589	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Treatment Expenditures</b>		<b>1,296,901</b>	<b>2,354,637</b>	<b>1,860,215</b>	<b>2,150,281</b>	<b>1,649,188</b>	<b>1,679,725</b>	<b>-8.68%</b>

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**2020 BUDGET WORKSHEET  
UTILITY SERVICE DEPOSITS FUND**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	26,597	20,000	35,000	30,000	30,000	30,000	50.00%
<b>Total Receipts</b>		<b>26,597</b>	<b>20,000</b>	<b>35,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	50.00%
625.9300.57300	Refunds	14,597	20,000	20,000	30,000	30,000	30,000	50.00%
<b>Total Expenditures</b>		<b>14,597</b>	<b>20,000</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	50.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>12,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>191,743</b>	<b>203,743</b>	<b>203,743</b>	<b>218,743</b>	<b>218,743</b>	<b>218,743</b>	
<b>Fund Balance December 31st</b>		<b>203,743</b>	<b>203,743</b>	<b>218,743</b>	<b>218,743</b>	<b>218,743</b>	<b>218,743</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>						

## REFUSE COLLECTION FUND

### Commentary:

The City contracts with an independent refuse hauler for refuse collection and disposal while the City bills the residential properties for this service

### BUDGET HIGHLIGHTS

Contract-Refuse - The fee paid to the contracted hauler 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 - The Refuse Fund repays the General Fund for a percentage (20%) of the costs of operating the utility billing department. This percentage has increased from prior years due to a work load review performed by the Finance Director and Utility Billing Supervisor to determine the approximate amount of time spent on each of the billing components (electric, water, sewer, and refuse)

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

**2020 BUDGET WORKSHEET  
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
630.0000.44610	Refuse Charges	919,818	925,277	938,440	938,440	962,566	991,443	1.42%
630.0000.44690	Other Charges - Bags	312	1,000	300	300	500	500	-70.00%
<b>Total Receipts</b>		<b>920,130</b>	<b>926,277</b>	<b>938,740</b>	<b>938,740</b>	<b>963,066</b>	<b>991,943</b>	<b>1.35%</b>
630.5340.53965	Contract - Refuse	816,494	819,712	828,330	828,330	852,746	878,328	1.05%
630.5340.53966	Contract - Franchise Fees	45,472	45,645	46,113	46,113	47,484	48,909	1.03%
630.5340.53990	Other Contractual	2,443	3,500	2,000	2,000	3,500	3,500	-42.86%
	Sub-Total Other Operating	864,409	868,857	876,443	876,443	903,730	930,737	0.87%
630.5340.57205	Utility Billing Charges - Reimb.	52,304	62,819	53,349	53,349	61,953	63,439	-15.08%
630.5340.57210	Adm. Reimbursements	22,124	15,000	15,000	15,000	15,000	15,000	0.00%
	Sub-Total Transfers	74,428	77,819	68,349	68,349	76,953	78,439	-12.17%
<b>Total Expenditures</b>		<b>938,837</b>	<b>946,676</b>	<b>944,792</b>	<b>944,792</b>	<b>980,683</b>	<b>1,009,176</b>	<b>-0.20%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(18,707)</b>	<b>(20,399)</b>	<b>(6,052)</b>	<b>(6,052)</b>	<b>(17,617)</b>	<b>(17,233)</b>	
<b>Fund Balance January 1st</b>		<b>116,070</b>	<b>97,363</b>	<b>97,363</b>	<b>91,311</b>	<b>85,259</b>	<b>67,642</b>	
<b>Fund Balance December 31st</b>		<b>97,363</b>	<b>76,964</b>	<b>91,311</b>	<b>85,259</b>	<b>67,642</b>	<b>50,409</b>	
<b>Reserve For Encumbrances</b>								

**2020 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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	148,131	130,000	130,000	136,500	143,325	150,500	5.00%
728.0000.49110	Transfers In	-	-	-	-	-	-	0.00%
728.0000.49210	Reimbursements	26	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>148,157</b>	<b>130,000</b>	<b>130,000</b>	<b>136,500</b>	<b>143,325</b>	<b>150,500</b>	<b>5.00%</b>
728.6190.53344	Insurance Premiums	141,818	130,000	130,000	136,500	143,325	150,500	5.00%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>141,818</b>	<b>130,000</b>	<b>130,000</b>	<b>136,500</b>	<b>143,325</b>	<b>150,500</b>	<b>5.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>6,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>6,526</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	
<b>Fund Balance December 31st</b>		<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	<b>12,865</b>	
<b>Reserve For Encumbrances</b>								

**2020 BUDGET WORKSHEET  
CONTRACTOR MAINTENANCE DEPOSIT FUND**

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

<u>Account</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2019-2020 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	145,172	20,000	75,000	40,000	30,000	30,000	100.00%
<b>Total Receipts</b>		<b>145,172</b>	<b>20,000</b>	<b>75,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	100.00%
830.6550.57300	Contractor Maint. Deposits	142,304	20,000	125,000	40,000	30,000	30,000	100.00%
<b>Total Expenditures</b>		<b>142,304</b>	<b>20,000</b>	<b>125,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>	100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>2,868</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>134,945</b>	<b>137,813</b>	<b>137,813</b>	<b>87,813</b>	<b>87,813</b>	<b>87,813</b>	
<b>Fund Balance December 31st</b>		<b>137,813</b>	<b>137,813</b>	<b>87,813</b>	<b>87,813</b>	<b>87,813</b>	<b>87,813</b>	
<b>Reserve For Encumbrances</b>		<b>133,660</b>						

City of Tipp City  
2020 Operating Budget - Glossary

<b><u>APPROPRIATION</u></b>	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
<b><u>CAPITAL OUTLAY OR EXPENDITURE</u></b>	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 - \$5,000.00).
<b><u>CONTINGENCIES</u></b>	Budgeted (appropriated) or unbudgeted reserves for unforeseen emergencies, unanticipated expenditures of a non-recurring nature, claims and damages and increases in service costs.
<b><u>DEBT</u></b>	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).
<b><u>DISBURSEMENTS</u></b>	Money paid out for expenditure and non-governmental purposes.
<b><u>EXPENDITURE</u></b>	Expense for personal services, other operation and maintenance, capital improvements and interest.
<b><u>FINES, COSTS AND FORFEITURES</u></b>	Fines and penalties imposed for violations of law and forfeitures of deposits such as bonds for court appearances.
<b><u>FUND</u></b>	A fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying out specific activities or attaining certain objectives accounting to special regulations, restrictions or guidelines.

City of Tipp City  
2020 Operating Budget - Glossary

**FUND TYPES**

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

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

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

City of Tipp City  
2020 Operating Budget - Glossary

**Fiduciary Funds**

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

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

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

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

**INTERGOVERNMENTAL  
REVENUE**

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

**ITEM OF APPROPRIATION**

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

**NON-REVENUE**

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

**NON-GOVERNMENTAL**

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

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

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



City of Tipp City  
2020 Operating Budget - Glossary

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

**CITY OF TIPP CITY  
2020 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	74
POLICE OFFICERS	20
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY