



September 25, 2020

The Honorable Katelyn Berbach  
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2021 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 2021 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 those funds. The ongoing COVID pandemic and uncertainties regarding its impact on funding levels made the 2021 budget one of the more difficult to construct.

Department heads were asked to be mindful of the economic climate when preparing their operating budgets. The Finance Director and other Department Heads have worked conscientiously to maintain or reduce 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 (2022-2023). While the budget to be adopted by Council is specific to 2021, the purpose of adding these additional years is to provide Council a look ahead to what to expect in 2022-2023, due to contractual wage increases and the budgets sufficiency to support those increases. These additional two years will also show Council that some purchases that are specific to 2021 and considered one time purchases, do not show up again in future budget years. Again, the information provided for 2022-2023 is informational only and will not be acted upon by Council in adopting the 2021 operating budget.

#### **GENERAL FUND**

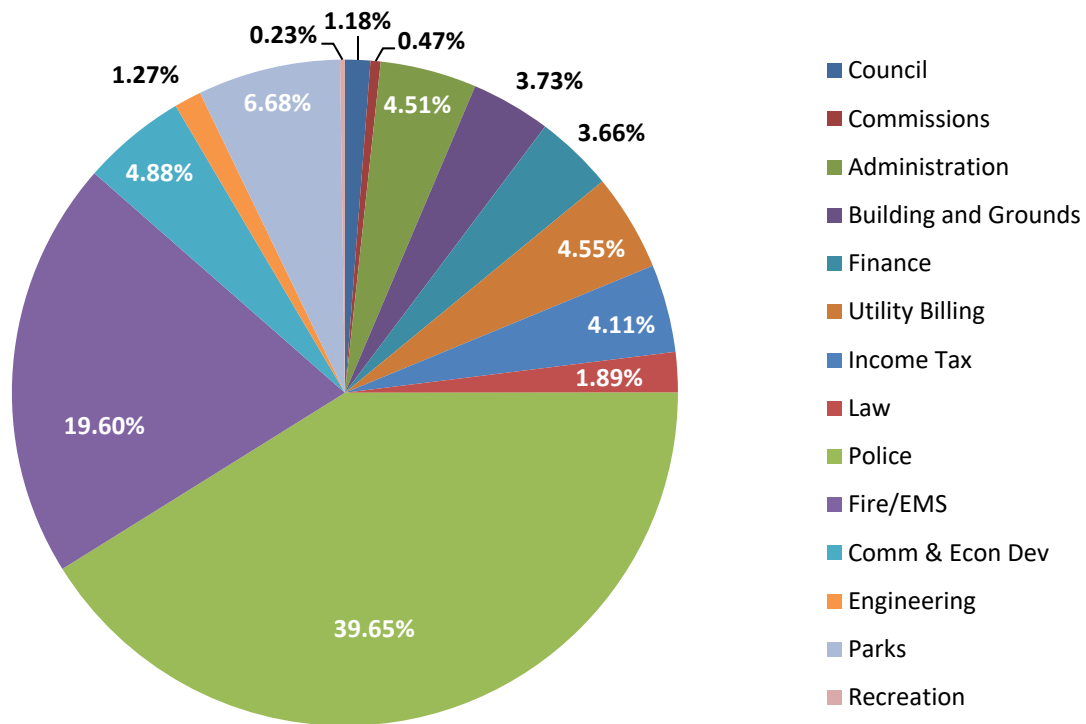
The General Fund has operated with an annual surplus for the past fourteen years (net of short-term advances for capital improvement projects). Since 2006, approx. \$3.2 million has been added to the General Fund balance. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 88.27% 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%.

The proposed General Fund budget does reflect a budgetary deficit of approximately \$411,000. This is due primarily to projected wage increases in the Police Department (\$40,000), severance expenses related to the retirement of the Police Chief (\$75,000), projected wage increases in the Fire Department related to the 2020 wage realignment (change in supervisor pay and dual-certified pay (\$134,220)), and a request from the Fire Chief to add an additional position for shift coverage at the Fire Station (\$131,400). Remember that shift coverage at the Fire Station is 24 hours a day, 365 days per year. Adding this additional position is the equivalent of adding 8,760 hours of labor or the equivalent of roughly four full-time employees.

While it is my goal each year to operate within the funding levels available during that calendar year (a balanced General Fund budget), COVID has changed the game plan in addition to other departmental difficulties explained below. The General Fund has established a healthy fund reserve over the past ten years to be used to offset a short-term structural imbalance due to conditions beyond the City's control. Reserves should not be used as a long-term funding source.

- COVID related funding reductions will not continue indefinitely and we have projected 2022 revenues will rebound accordingly.
- The costs related to the retirement of the Police Chief will not be a recurring expense.
- The costs related to the expansion of the Fire Department staffing will be an ongoing expense.
  - Over the last five to six years we've discussed that the largest unknown facing the City in the future would be the determination of how fire service is provided to the community as volunteers become harder to find.
  - We have arrived at a point where this discussion must take on more urgency. If we agree to increase staffing at the Fire Station in 2021 we will have to use a portion of the fund reserves to offset this cost. However, doing so will give us time to review the operations of the Fire Department and determine the best route forward. That may take one of several forms; a City run department with additional funding specific to safety forces, a Joint Fire District created with Monroe Township funded by a township-wide levy, or possibly a larger district assuming portions of surrounding townships that may be underserved by their existing contractual relationships.

The chart below details the percentage of General Fund appropriations by department. Public Safety (Police, Fire, and EMS) comprise 59.25% of all General Fund appropriations.



#### Budget Assumptions

- 2021 income tax revenue is projected to increase 1.65% over the 2020 budgeted number, which is an increase of \$60,000 above the 2020 revenue estimate. Income tax receipts comprise 50.03% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2021.
- Health insurance premiums increased approx. 8.8% in 2020. We have budgeted for a 10% increase for the renewal set for September 1, 2021.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase approx. 8% for 2021 due to a hardening insurance market brought on by large claim events around the country and increased property values throughout the MVRMA footprint.
- Public Safety (Police, Fire & EMS) accounts for 59.25% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 21 sworn officers.
- This budget assumes the increase of staffing in the Fire Department from an average of 4 full-time equivalents on duty at all times to an average of 5 full-time equivalents on duty at all times.

#### Budget Highlights

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 7.68% (\$555,983) from \$7,243,196 in 2020 to \$7,799,179 in 2021.

- This includes projected wage increases of 2.5% for members of AFSCME as well as non-bargaining unit employees. Payroll for members of the FOP was calculated using the rates in the current negotiated agreement. The final year of the AFSCME agreement runs through 11/30/2021 while the FOP contract will be up for negotiation in the Spring of 2021.
- General Fund revenue is projected to increase 1.22% (\$89,242) from 2020 budgeted revenue estimates due to the income tax increase mentioned above as well as a projected increase in the Township contribution towards the Fire/EMS Department cost increase and a substantial reduction in interest earnings. At mid-September the federal funds rate is down a full two percentage points from where it was just a year ago.
- Wages & benefits account for 77% of all General Fund expenditures.

### **SWIMMING POOL FUND**

#### **Budget Assumptions**

- No increase in user fees is budgeted for 2021.
- Budget anticipates 2021 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, 2021 return to school date.
- Contractual operation & maintenance costs = \$220,400.

### **CAPITAL IMPROVEMENT RESERVE FUND**

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

#### **Budget Highlights**

- The CIP projects included in the 2021 operating budget are in agreement with the 2021-2025 Five-Year CIP to be reviewed by City Council on Monday, October 12, 2020.
- The Five-Year CIP (2021-2025) assumes the 10-year CIP income tax levy will be renewed in November. If the renewal levy is not approved the projects slated for 2022 and thereafter will be substantially modified in next year's CIP proposal.

### **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
  - Rate increase not necessary to meet 25% minimum fund balance target at end of five-year period
- 2021 budgeted receipts are forecasted down 4.5% below 2020 budgeted receipts. The City is realizing the effects of lower costs of purchased power along with a slight reduction in consumption and the realignment of the rate charges due to the 2019 electric rate study. As part of that rate study we intentionally planned to draw down the Electric Fund's cash balance by approx. \$1M per year for five years.
- We do expect consumption to increase in 2021 and thereafter as businesses get back to full operation following the COVID pandemic and as the new Meijer warehouse comes online.
- 5% annual growth in purchase of power costs
  - Purchased power costs have been trending much lower in 2020 due to American Municipal Power (AMP) reducing debt service costs on the hydro plants. We believe this reduction was a one-year adjustment to bring amortization tables back in line with original project expectations and that 2021 purchased power costs will return to a more normal rate. A 5% increase is in line with the average purchased power cost increase over the last few years.

### Budget Highlights

- Total Electric Fund expenditures are projected to increase by 9.35% in 2020. This is primarily due to repayment of debt and capital improvement projects.
  - Substation 4 (\$5M) is scheduled for engineering and construction in 2021-2022 to serve the existing industrial customers west of CR25A and to serve future growth and development in this area. Substation #4 will also be the second tie-in to Dayton Power and Light to ensure the City can continue to operate if our existing electric circuit is disrupted. Substation #4 will be substantially similar to the newly constructed Substation #1/1A downtown but the project will include a new transmission line between Substation #3 (behind Menards) and Substation #4.
- A 14.19% increase in projected revenue is anticipated when compared to 2020 budgeted revenues due to the issuance of debt for Substation #4.
- Operating expenses (net of capital and debt) are proposed to increase 1.49% (\$46,082).
- The Electric Department capital projects included in the 2021 budget are in agreement with the 2021-2025 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
- 0.76% (\$26,032) decrease in operating expenses (net of capital and debt) compared to the 2020 budget.
  - After further discussion/negotiation with the proposed tower maintenance company the projected costs (\$75,000) will be substantially less than anticipated in the 2020 budget (\$200,000).

### Budget Highlights

- Water Fund balance is projected to decrease by approximately \$566,000 in 2021 due to debt service and planned capital improvement projects
  - AMR/AMI note will be paid off - \$100,000
  - Water/Sewer Service Center - \$875,000 (each department)
- The Water Fund cash balance will be below the 25% minimum fund balance for 2021, but will rebound to be above the minimum fund balance in 2022-2025.
- The Water Fund capital projects included in the 2021 budget are in agreement with the 2021-2025 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
- 6.37% decrease 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 20%-21% of total flows to the plant. The 2020 budget included a projected increase related to the Dayton Airport removing flows from Vandalia's total (which would drive up Tipp City's percentage) but this has not happened at this time so the 2021 projection was reduced to more closely match results of operations from the last 3-5 years.
- Operating expenses (net of capital and debt) are projected to decrease 2.02% (\$31,220) from the 2020 budget due to the reduction in treatment costs noted above.

### Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$589,000 in 2021 due to significant capital expenditure projects which will be funded with cash rather than short-term debt.
  - Water/Sewer Service Center - \$875,000 (each department)
- The Sewer Fund capital projects included in the 2021 budget are in agreement with the 2021-2025 Five-Year CIP as reviewed and amended by City Council.

In closing, the financial condition of the City remains very positive, even in the wake of COVID. We continue to see an increase in industrial, commercial, and residential growth. Our tax revenues are in line with where we thought they would be at this time. Thus far, we have weathered the COVID storm in a positive way and many of our businesses are back up and running. Conversely, while I would have liked to present a budget that did not reflect a General Fund deficit, we do have a fund balance to draw from for such an emergency, which will allow us to again, maintain our current level of services. My goal is not to create a structural deficit whereby each year we are spending down our reserves to fund city services.

We've had some discussions previously about the cost consequences of moving from an all volunteer fire department to a combination department that would consist of a mix of volunteers, paid full-time, and/or part-time employees. My plan and recommendation is that the City, working with the Township, take a deep dive into the future of the Fire Department at the beginning of 2021, due to the Township's levy coming up for renewal.

Whether it makes sense to continue this department under the City umbrella with additional funding dedicated to safety forces (a new levy or reallocation of the existing 1% City income tax) or creating a Joint Fire District with cooperation from Monroe Township placing the fire operations under the control of a separate Board (with City and Township representation). There are pros and cons to each of these scenarios and we plan to discuss these with Council in more detail, again at the beginning of 2021. One thing we do know is that it is not getting any easier to find or recruit volunteers to serve due to work and family commitments, let alone the number of training hours needed to maintain proficiency and certification. Family comes first.

Staff continues to be 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

## **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 appropriation 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 2021 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 2021 budget (as well as projections for 2022 and 2023) 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 2021. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2021 which is the same rate paid in 2012-2020.
3. The Worker's Compensation rate was 2.6736% in 2020, 2.6967% in 2019, 2.6247% in 2018, 2.913% in 2017, and 3.1826% in 2016. We have anticipated a 3% increase for 2021's payment (based on 2021 projected wages).
4. All projects listed in the Capital Improvement Plan for 2021 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 1.65% when compared to 2020 receipts. This is a conservative estimate based on an assumption of payroll reductions related to the COVID pandemic and the transition of certain employees from an office environment to a work-from-home environment.
6. Revenues in Electric, Water and Sewer are based on the current rates approved by Council. Refuse rates are based on the contract extension negotiated with Waste Management that went into effect October 1, 2020.

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  
2021 OPERATING BUDGET**

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**CITY OF TIPP CITY  
2021 OPERATING BUDGET**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2021 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2021	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2021
GENERAL	6,356,071	7,387,357	7,799,179	5,944,249
SPECIAL REVENUE FUNDS				
SWIMMING POOL	18,938	323,250	314,000	28,188
STREET REPAIR	385,993	624,239	499,760	510,472
STATE HIGHWAY	259,575	49,620	181,500	127,695
MUNICIPAL ROAD	385,470	218,750	263,137	341,083
LAW ENFORCEMENT TRAINING FUND	11,160	-	11,160	-
LAW ENFORCEMENT	64,435	10,000	63,000	11,435
ENFORCEMENT & EDUCATION	10,379	750	1,500	9,629
DRUG LAW ENFORCEMENT	1,361	50	-	1,411
FIELDSTONE TIF PROJECT FUND	0	105,035	105,035	0
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	23,618	39,682	48,300	15,000
SPECIAL ASSESSMENT BOND RETIREMENT	21,720	73,653	74,757	20,616
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	578,593	3,438,414	3,461,200	555,807
PARKS CAPITAL IMPROVEMENT	43,577	5,000	10,000	38,577
ABBOTT PARK WAY CONSTRUCTION	-	720,000	720,000	-
25A CONSTRUCTION	-	1,335,100	1,335,100	-
DOWNTOWN STREETSCAPE	-	1,549,980	1,549,980	-

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2021 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2021	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2021
ENTERPRISE FUNDS				
ELECTRIC	9,412,159	25,922,564	26,484,747	8,849,976
WATER	1,749,654	5,073,979	5,640,003	1,183,630
WATER TOWER CONSTRUCTION	-	-	-	-
SEWER	2,122,821	2,903,694	3,492,580	1,533,935
UTILITY SERVICE DEPOSIT	267,426	40,000	30,000	277,426
REFUSE COLLECTION	57,996	1,006,073	1,013,981	50,088
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	23,239	158,058	143,325	37,972
CONTRACTOR MAINTENANCE DEPOSIT	128,353	100,000	100,000	128,353
SUBTOTAL	21,922,538	51,085,248	53,342,244	19,665,542
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	39,682	39,682	-
NET GRAND TOTAL	21,922,538	51,045,566	53,302,562	19,665,542

**City of Tipp City  
2021  
Operating Budget**

**2021 Budget - Revenues Classified by Source**

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Electric Revenues	18,263,828	35.75%
Sale of Notes and Bonds	9,050,000	17.72%
City Income Taxes	6,981,315	13.67%
Water Revenues	3,624,643	7.10%
Federal/State Grants	3,407,441	6.67%
Sewer Revenues	2,208,844	4.32%
Refuse Collection	1,006,073	1.97%
Electric Excise Tax	723,320	1.42%
Ambulance Runs	680,000	1.33%
Gasoline Tax	567,500	1.11%
NAWA Charges	533,321	1.04%
Property Taxes	408,607	0.80%
Reimbursements and Refunds	403,176	0.79%
Local Government Funds	333,847	0.65%
Utility Billing Reimbursements	322,885	0.63%
Pool Revenues	322,250	0.63%
Administrative Reimbursements	304,567	0.60%
Deposits	298,058	0.58%
Other Miscellaneous Revenues	251,115	0.49%
Interest Income	225,000	0.44%
Permissive License Fees	217,500	0.43%

**City of Tipp City  
2021  
Operating Budget**

**2021 Budget - Revenues Classified by Source**

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Franchise Fees	144,500	0.28%
Assessments	114,989	0.23%
PILOT Payments	105,035	0.21%
Hotel-Motel Tax	100,000	0.20%
Motor Vehicle License Fees	95,359	0.19%
Fire Run Contracts	87,050	0.17%
Other State Levied-Shared Fees	56,593	0.11%
Licenses, Permits, Inspections	51,600	0.10%
Transfers In	39,682	0.08%
Electric Extension Fees	35,000	0.07%
Rental Income	31,250	0.06%
School Payment for Resource Officers	26,500	0.05%
Sale of Assets	25,000	0.05%
Donations	15,000	0.03%
Fines, Forfeitures, and Costs	14,400	0.03%
Other Charges for Services	10,000	0.02%
Advances Repaid	-	0.00%
 Total	 51,085,248	 100.00%

**City of Tipp City  
2021 Operating Budget**

**2021 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 52,218	\$ 40,010	\$ -	\$ 100	\$ -	\$ -	\$ 92,328
Boards & Commissions	-	36,200	-	300	-	-	36,500
Administration	335,138	16,578	-	300	-	-	352,016
Buildings & Facilities	157,550	132,643	-	500	-	-	290,693
Finance: Administration	256,282	28,930	-	300	-	-	285,512
Finance: Utility Billing	275,301	78,460	-	750	-	-	354,511
Finance: Income Tax	200,850	29,145	-	300	-	90,000	320,295
Law	73,038	74,160	-	-	-	-	147,198
Police	2,865,480	216,800	-	9,300	-	-	3,091,580
Fire/EMS	1,163,707	293,114	-	71,300	-	-	1,528,121
Community-Economic Dev.	282,427	97,857	-	500	-	-	380,784
Engineering	16,384	82,800	-	-	-	-	99,184
Parks	358,952	161,422	-	625	-	-	520,999
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	281,758	-	-	-	-	281,758
Total General Fund	6,037,327	1,587,577	-	84,275	-	90,000	7,799,179
Pool Fund	-	314,000	-	-	-	-	314,000
Street Fund	370,160	128,600	-	1,000	-	-	499,760
State Highway Fund	-	31,500	-	150,000	-	-	181,500
Municipal Road Fund	113,830	147,307	-	2,000	-	-	263,137
Law Enforcement Training Fund	-	11,160	-	-	-	-	11,160
Law Enforcement Fund	-	-	-	63,000	-	-	63,000
Enforcement & Education	-	1,500	-	-	-	-	1,500
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	105,035	-	-	-	-	105,035
Bond Retirement	-	-	48,300	-	-	-	48,300
Special Assess Bond Retirement	-	3,507	71,250	-	-	-	74,757
Capital Improvement Reserve	-	100,500	48,300	3,237,400	-	75,000	3,461,200
Parks Capital Improvement	-	-	-	10,000	-	-	10,000
Abbott Park Way Construction	-	-	-	720,000	-	-	720,000



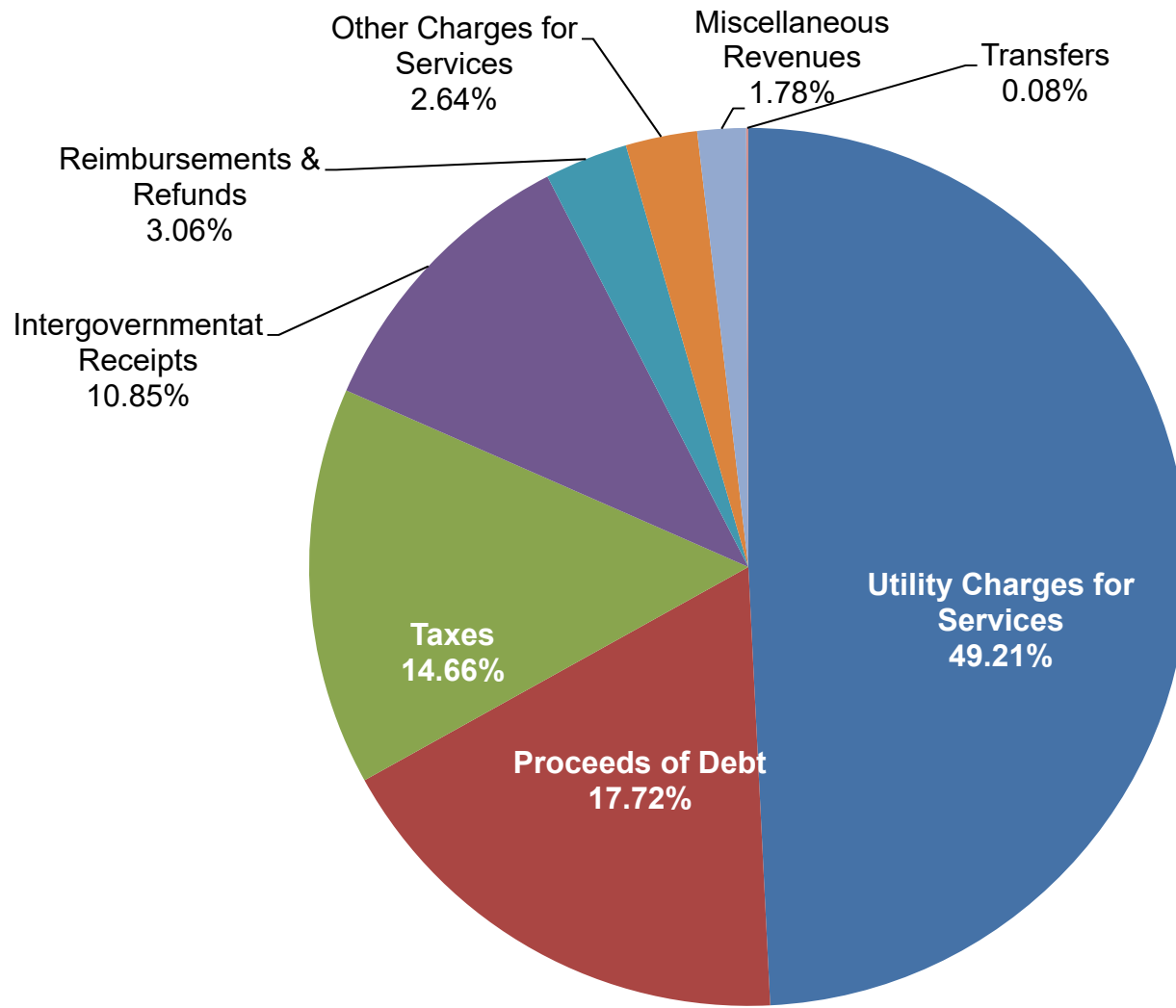
**City of Tipp City  
2021 Operating Budget**

**2021 Budget - Expenditures by Function**

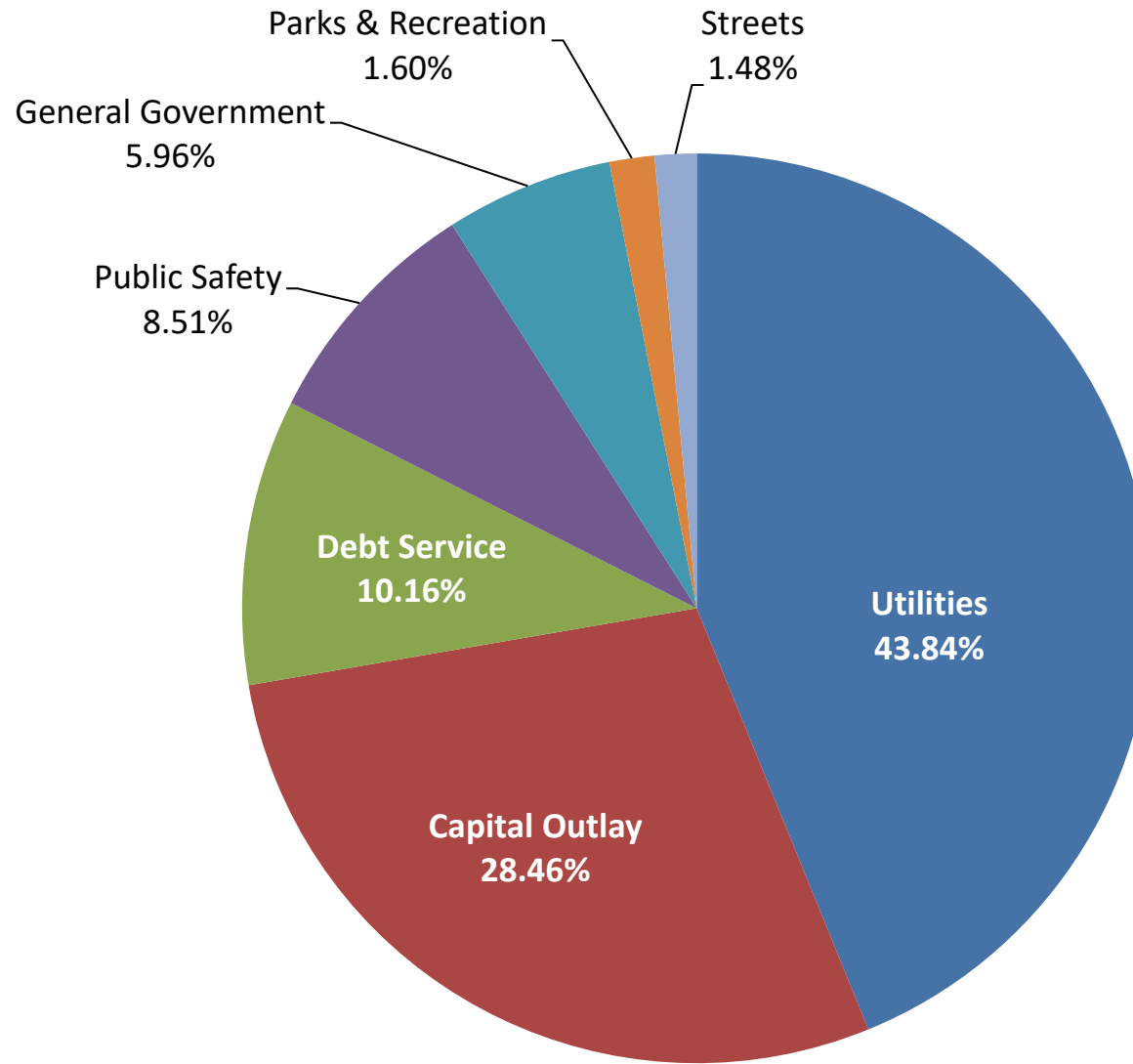
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
25A Construction	-	-	-	1,335,100	-	-	1,335,100
Downtown Streetscape	-	-	-	1,549,980	-	-	1,549,980
Electric Fund	1,487,220	15,690,953	3,090,000	5,990,000	222,574	4,000	26,484,747
Water Fund	879,561	2,381,468	1,313,185	905,000	159,289	1,500	5,640,003
Sewer Fund	392,407	967,021	848,920	1,131,000	152,232	1,000	3,492,580
Utility Service Deposits	-	-	-	-	-	30,000	30,000
Refuse Collection	-	937,341	-	-	76,640	-	1,013,981
Self-Insurance Fund	-	143,325	-	-	-	-	143,325
Contractor Maintenance Deposits	-	-	-	-	-	100,000	100,000
Total All Funds	\$ 9,280,505 17.40%	\$ 22,550,794 42.28%	\$ 5,419,955 10.16%	\$ 15,178,755 28.46%	\$ 610,735 1.14%	\$ 301,500 0.57%	\$ 53,342,244 100.00%

# Sources of Funds

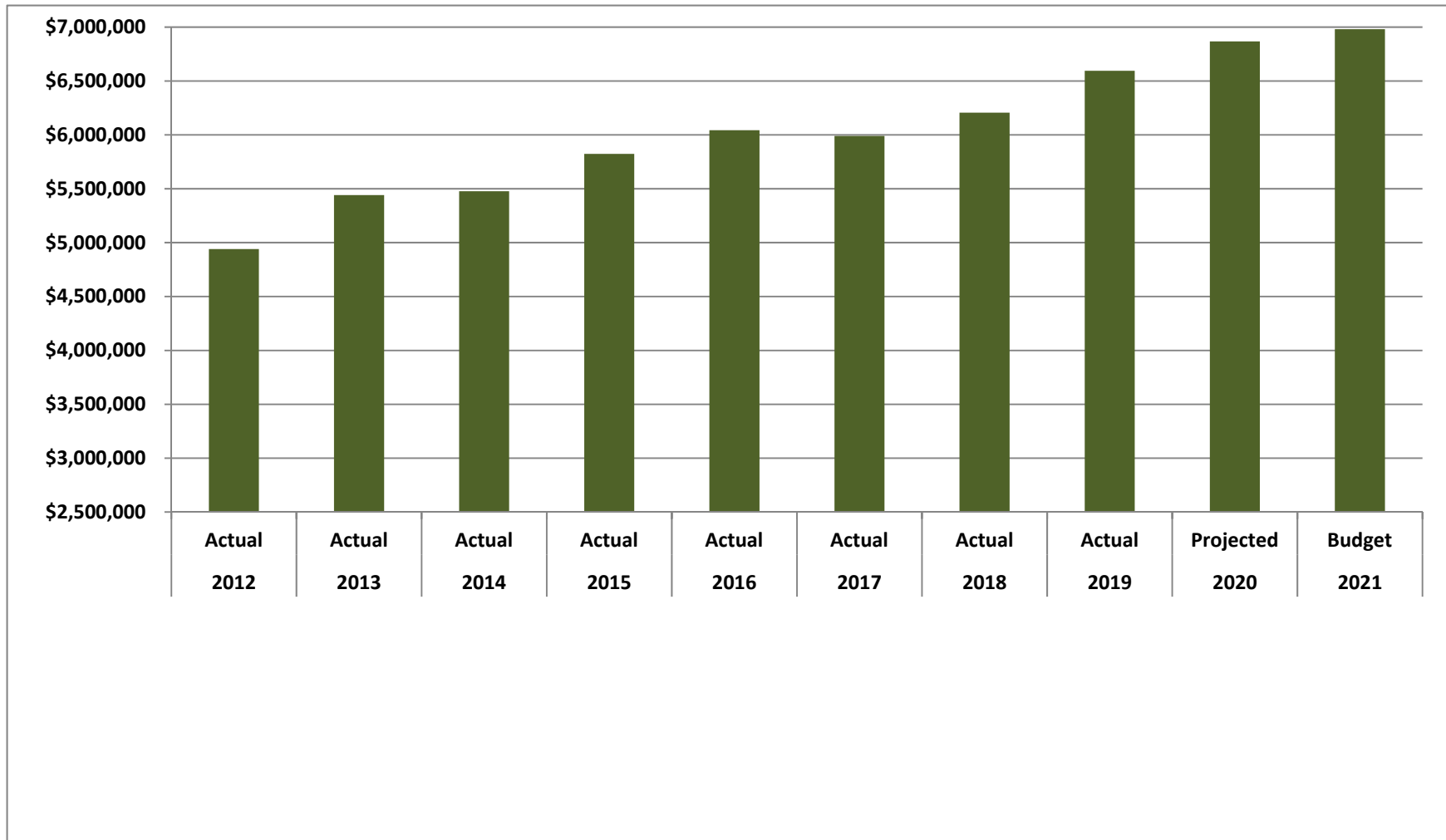
## 2021 Operating Budget



# Uses of Funds 2021 Operating Budget



## Income Tax Receipts 2012-2021



**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	
SPECIAL ASSESSMENT BONDS	ISSUED	1/1/2021	RATE	DATE	2021	2021	FUND
Donn Davis Construction Bonds	5/1/2004	250,000	2.00-4.50%	12/1/2024	\$60,000	\$11,250	Spec. Assess.
<b>Total - Bonds</b>		<b>\$250,000</b>			<b>\$60,000</b>	<b>\$11,250</b>	
<b>BOND ANTICIPATION NOTES</b>							
Utility AMR Project Notes	2/12/2020	\$100,000	2.000%	2/11/2021	\$100,000	\$2,000	Water
Water Tower Construction Notes - Tower 3	2/12/2020	\$700,000	2.000%	2/11/2021	\$700,000	\$14,000	Water
Main St. Sanitary Sewer Lift Station Improve.	2/12/2020	\$600,000	2.000%	2/11/2021	\$600,000	\$12,000	Sewer
Water Tower Construction Notes - Tower 2	2/12/2020	\$120,000	2.000%	2/11/2021	\$120,000	\$2,400	Water
Roselyn Water & Sewer Lines	2/12/2020	\$455,000	2.000%	2/11/2021	\$455,000	\$9,100	Water/Sewer
Electric Substation Improvement Notes	2/12/2020	\$3,000,000	2.000%	2/11/2021	\$3,000,000	\$60,000	Electric
<b>Total - Notes</b>		<b>\$4,975,000</b>			<b>\$4,975,000</b>	<b>\$99,500</b>	
<b>STATE LOANS</b>							
OPWC Loan - AMR Project	11/1/2011	\$345,000	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$264,250	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$945,000	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$1,700,000	0.00%	12/1/2040	\$85,000	\$0	Water
<b>Total - 0% State Loans</b>		<b>\$3,254,250</b>			<b>\$206,500</b>	<b>\$0</b>	
<b>Total All Debt</b>		<b>\$8,479,250</b>			<b>\$5,241,500</b>	<b>\$110,750</b>	

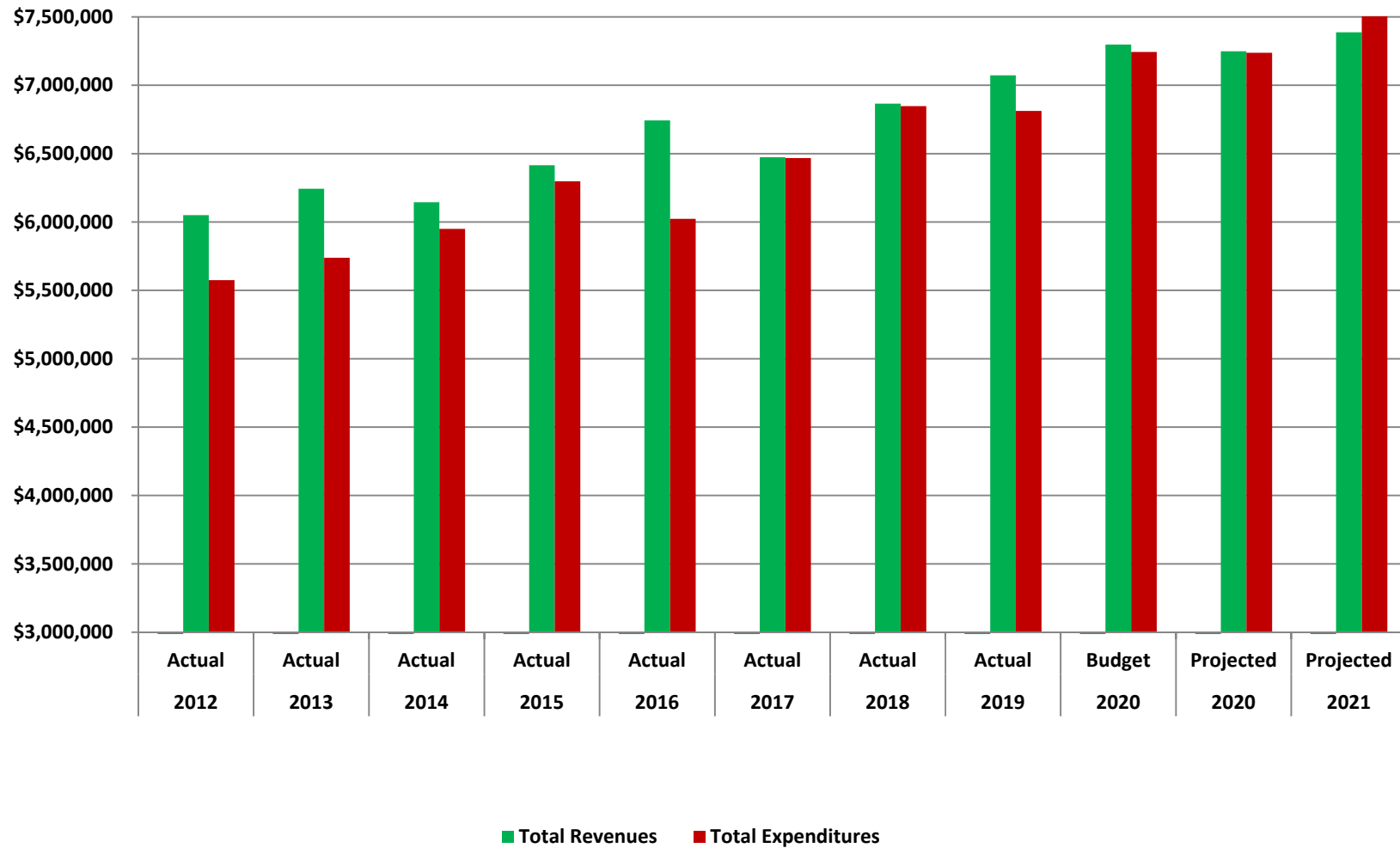
**CITY OF TIPP CITY  
2021 OPERATING BUDGET**

**STAFFING PLAN**

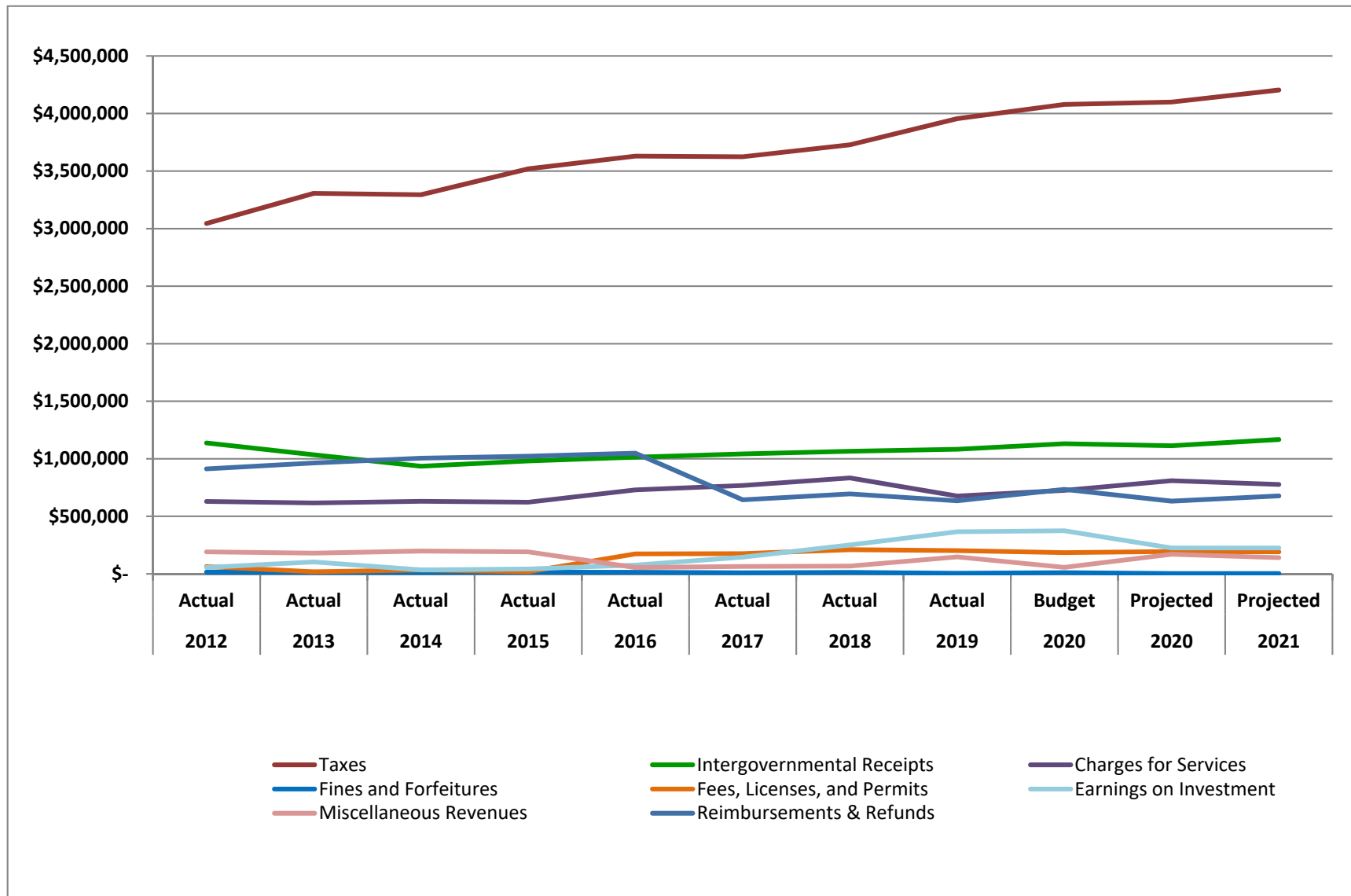
	<b>Full-Time Equivalents</b>								
	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
<b>General Fund</b>									
Council	-	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	-	-	-	-	-	-	-
Administration	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Buildings & Facilities	1.59	1.59	1.59	1.49	1.75	1.75	2.00	2.00	2.00
Finance: Administration	2.40	2.40	2.00	2.40	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	3.00
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Law	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Police	22.70	22.70	22.00	22.70	22.70	22.70	22.70	22.70	22.70
Fire/EMS	22.06	22.06	22.06	22.06	29.00	33.00	32.50	34.00	46.00
Community-Economic Dev.	2.33	2.33	2.33	3.00	3.00	3.00	2.50	2.50	2.50
Engineering	1.83	1.83	1.50	1.50	1.50	1.50	0.10	0.10	0.10
Parks	5.00	5.50	5.50	5.50	5.50	5.50	5.35	5.35	5.35
<b>Total General Fund</b>	<b>65.36</b>	<b>65.86</b>	<b>64.35</b>	<b>67.02</b>	<b>74.22</b>	<b>78.22</b>	<b>75.92</b>	<b>77.42</b>	<b>89.42</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	4.71
Municipal Road Fund	1.00	1.25	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>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	1.35
Electric Fund: Distribution	11.60	11.60	11.60	11.60	11.60	11.00	12.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.65	0.60	0.60	0.60
Water Fund: Distribution	3.60	4.10	4.10	3.76	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	5.35
Sewer Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.65	0.60	0.60	0.60
Sewer Fund: Distribution	3.80	4.30	4.30	3.96	3.96	3.96	3.96	3.96	3.96
<b>Total Enterprise Funds</b>	<b>26.20</b>	<b>27.20</b>	<b>27.20</b>	<b>26.52</b>	<b>26.52</b>	<b>25.92</b>	<b>27.62</b>	<b>27.62</b>	<b>27.62</b>
<b>Total Full-Time Equivalents</b>	<b>97.27</b>	<b>99.27</b>	<b>97.76</b>	<b>99.75</b>	<b>106.95</b>	<b>110.35</b>	<b>109.50</b>	<b>111.00</b>	<b>123.00</b>

# Revenue and Expenditure Trends

## Totals for General Fund 2012 - 2021

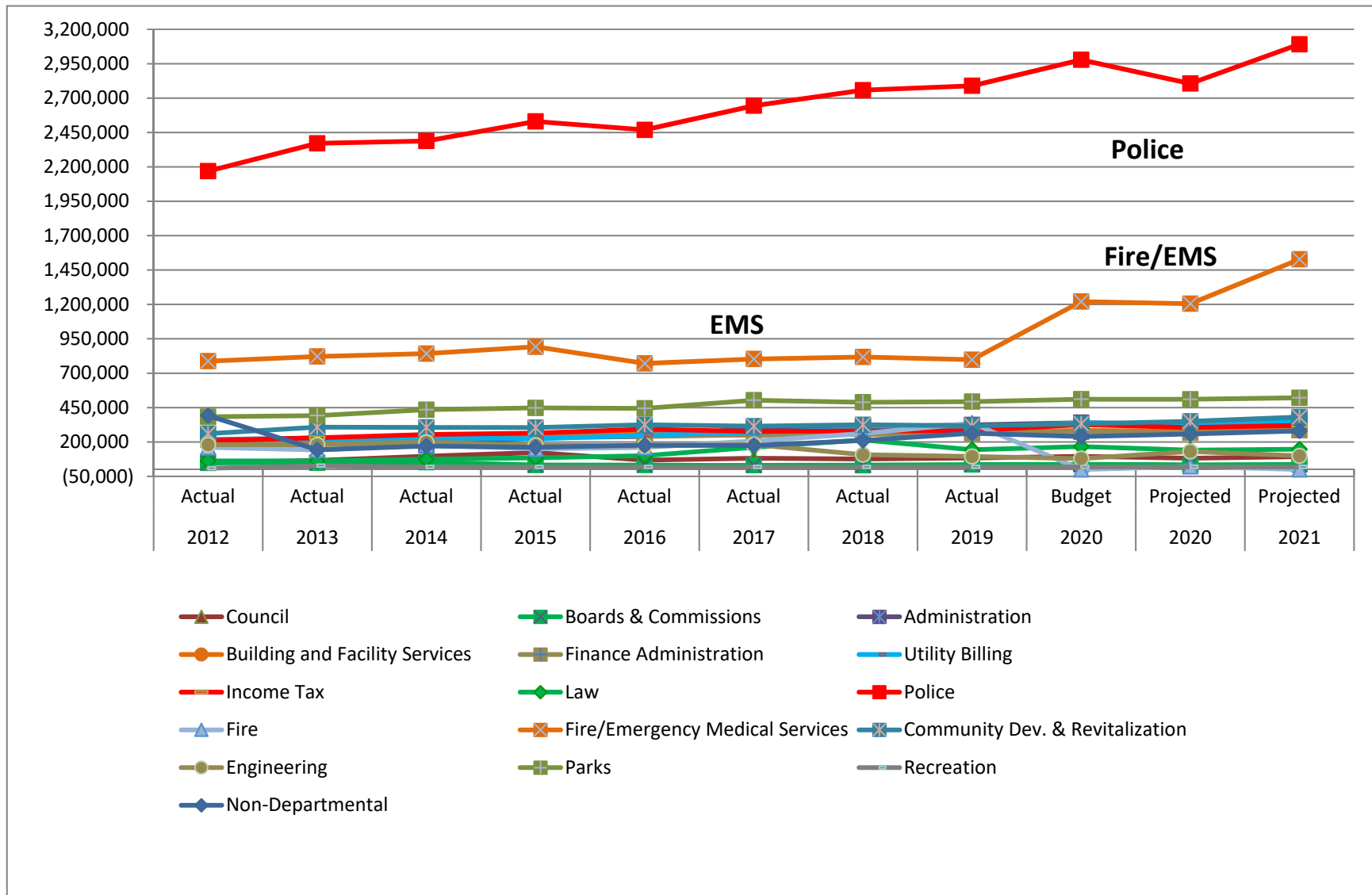


# General Fund Revenue Trends 2012 - 2021





## General Fund Expenditures by Department 2012 - 2021



**2021 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2020-2021 % Inc/Dec</b>
<b>Revenues</b>							
Taxes	3,955,719	4,079,174	4,099,356	4,204,184	4,342,191	4,464,647	3.06%
Intergovernmental Receipts	1,083,316	1,131,221	1,113,509	1,167,621	1,213,786	1,253,947	3.22%
Charges for Services	676,947	725,811	809,674	777,050	777,050	777,100	7.06%
Fines and Forfeitures	5,849	10,500	3,600	3,600	3,600	3,600	-65.71%
Fees, Licenses, and Permits	202,314	185,250	195,092	191,100	191,600	191,100	3.16%
Earnings on Investment	365,898	375,000	224,676	225,000	250,000	300,000	-40.00%
Miscellaneous Revenues	147,463	56,600	170,751	141,350	91,350	91,350	149.73%
Reimbursements & Refunds	634,809	734,559	632,040	677,452	686,340	706,138	-7.77%
<b>Total Operating Receipts</b>	<b>7,072,315</b>	<b>7,298,115</b>	<b>7,248,698</b>	<b>7,387,357</b>	<b>7,555,917</b>	<b>7,787,882</b>	1.22%
<b>Expenditures</b>							
Council	83,998	95,872	81,527	92,328	96,298	96,883	-3.70%
Boards & Commissions	35,964	37,000	34,067	36,500	36,500	36,500	-1.35%
Administration	323,883	340,003	331,464	352,016	362,870	372,447	3.53%
Building and Facility Services	268,432	284,787	277,396	290,693	297,975	305,077	2.07%
Finance Administration	263,826	273,364	267,370	285,512	288,687	295,193	4.44%
Utility Billing	300,575	340,988	322,706	354,511	356,042	366,281	3.97%
Income Tax	280,804	326,152	304,636	320,295	328,299	334,563	-1.80%
Law	143,576	166,439	140,377	147,198	148,388	149,755	-11.56%
Police	2,789,457	2,978,488	2,806,261	3,091,580	3,098,175	3,200,575	3.80%
Fire	336,551	-	21,846	-	-	-	0.00%
Fire/Emergency Medical Services	797,867	1,220,977	1,205,102	1,528,121	1,639,287	1,640,155	25.16%
Community Dev. & Revitalization	317,636	331,675	349,920	380,784	389,969	399,941	14.81%
Engineering	94,295	79,003	130,776	99,184	74,586	74,999	25.54%
Parks	493,274	510,754	510,410	520,999	546,378	547,767	2.01%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	263,246	239,494	257,932	280,258	271,482	278,468	17.02%
<b>Total Program Expenditures</b>	<b>6,811,084</b>	<b>7,242,696</b>	<b>7,059,490</b>	<b>7,797,679</b>	<b>7,952,636</b>	<b>8,116,305</b>	7.66%
<b>Total Receipts Over/(Under) Program Disbursements</b>	<b>261,231</b>	<b>55,419</b>	<b>189,208</b>	<b>(410,322)</b>	<b>(396,719)</b>	<b>(328,423)</b>	-840.40%

**2021 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2020-2021 % Inc/Dec</b>
<b>Other Financing Sources/(Uses)</b>							
Refunds	(762)	(500)	(2,600)	(1,500)	(500)	(500)	200.00%
Transfers (Out)	-	-	(175,000)	-	-	-	0.00%
Advances In	81,113	-	-	-	-	-	0.00%
Advances (Out)	-	-	-	-	-	-	0.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>80,351</b>	<b>(500)</b>	<b>(177,600)</b>	<b>(1,500)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>341,582</b>	<b>54,919</b>	<b>11,608</b>	<b>(411,822)</b>	<b>(397,219)</b>	<b>(328,923)</b>	
<b>Fund Balance January 1st</b>	<b>6,002,881</b>	<b>6,344,463</b>	<b>6,344,463</b>	<b>6,356,071</b>	<b>5,944,249</b>	<b>5,547,030</b>	
<b>Fund Balance December 31st</b>	<b>6,344,463</b>	<b>6,399,382</b>	<b>6,356,071</b>	<b>5,944,249</b>	<b>5,547,030</b>	<b>5,218,107</b>	
<b>Reserve For Encumbrances</b>	<b>122,053</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>6,222,410</b>	<b>6,274,382</b>	<b>6,231,071</b>	<b>5,819,249</b>	<b>5,422,030</b>	<b>5,093,107</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$4,204,184	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 1.65%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,167,621	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$723,320) and Local Government monies (\$333,847) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$777,050	These are monies received for direct services provided. The EMS billing revenues (\$680,000) comprise 88% of anticipated receipts.
Fines and Forfeitures	\$3,600	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2021 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2019 Actual	2020 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2020-2021 % Inc/Dec
<b>Taxes</b>								
101.0000.41110	Property Tax	340,902	347,720	387,375	396,970	402,038	409,074	14.16%
101.0000.41210	Tangible Personal Property	10,656	10,869	11,396	11,636	11,752	11,870	7.06%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	3,521,226	3,635,584	3,635,584	3,695,577	3,843,400	3,958,702	1.65%
101.0000.41600	Hotel-Motel Tax	82,934	85,000	65,000	100,000	85,000	85,000	17.65%
	<b>Total Taxes</b>	<b>3,955,719</b>	<b>4,079,174</b>	<b>4,099,356</b>	<b>4,204,184</b>	<b>4,342,191</b>	<b>4,464,647</b>	3.06%
<b>Intergovernmental</b>								
101.0000.42100	Local Gov't Fund (County)	295,848	296,145	290,112	297,372	308,109	315,812	0.41%
101.0000.42300	Cigarette Tax	483	500	500	500	500	500	0.00%
101.0000.42400	Liquor & Beer	12,885	11,250	11,250	11,250	11,250	11,250	0.00%
101.0000.42500	Local Gov't Fund-State	17,069	12,500	35,760	36,475	37,205	37,950	191.80%
101.0000.42600	Property Tax Rollback	39,758	40,553	41,567	44,843	42,191	42,824	10.58%
101.0000.42900	Electric Excise Tax	680,299	717,579	668,876	723,320	759,486	789,865	0.80%
101.0000.43100	Federal Grant	-	-	14,055	-	-	-	0.00%
101.0000.43200	State Grants	16,735	26,694	25,389	27,361	28,045	28,746	2.50%
101.0000.43250	School Pymt for Resource Officers	20,239	26,000	26,000	26,500	27,000	27,000	1.92%
	<b>Total Intergovernmental</b>	<b>1,083,316</b>	<b>1,131,221</b>	<b>1,113,509</b>	<b>1,167,621</b>	<b>1,213,786</b>	<b>1,253,947</b>	3.22%
<b>Charges for Services</b>								
101.0000.44115	Xerox Copies	21	100	40	50	50	100	-50.00%
101.0000.44120	Towing & Storage Fees	1,001	7,500	1,000	1,000	1,000	1,000	-86.67%
101.0000.44130	Witness Fees	-	100	100	100	100	100	0.00%
101.0000.44140	Fire Run Contracts	30,651	64,011	124,334	87,050	87,050	87,050	35.99%
101.0000.44150	Ambulance Runs - City	346,846	350,000	370,000	365,000	365,000	365,000	4.29%
101.0000.44155	Ambulance Runs - Township	286,862	300,000	300,000	315,000	315,000	315,000	5.00%
101.0000.44170	Vet Memorial Charges	1,065	500	600	750	750	750	50.00%
101.0000.44171	Memorial Pavers - Dog Park	100	100	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	6,306	3,000	3,000	3,000	3,000	3,000	0.00%
101.0000.44190	Other Charges	4,095	500	10,500	5,000	5,000	5,000	900.00%
	<b>Total Charges for Services</b>	<b>676,947</b>	<b>725,811</b>	<b>809,674</b>	<b>777,050</b>	<b>777,050</b>	<b>777,100</b>	7.06%
<b>Fines and Forfeitures</b>								
101.0000.45100	Court Cost & Fees	5,663	10,000	3,500	3,500	3,500	3,500	-65.00%
101.0000.45200	Overtime Parking	186	500	100	100	100	100	-80.00%
	<b>Total Fines and Forfeitures</b>	<b>5,849</b>	<b>10,500</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	-65.71%

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$191,100	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 (\$47,000). 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	\$225,000	The rate of return on the City's deposits and investments, specifically STAROhio, has decreased significantly during 2020 with the rate reductions put in place by the Federal Reserve. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$141,350	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$677,452	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$304,567) and the chargeback of the Utility Billing Department to the utility funds (\$322,885).

**2021 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2020-2021 % Inc/Dec</b>
	<b>Fees, Licenses, and Permits</b>							
101.0000.46210	Building Permits	13,933	15,000	18,950	15,000	15,000	15,000	0.00%
101.0000.46220	Zoning & Pre. Plat	5,737	2,500	2,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	555	750	600	600	600	600	-20.00%
101.0000.46280	Contractor Registration Fee	3,555	3,000	3,500	3,500	3,500	3,000	16.67%
101.0000.46300	Cable Franchise Fees	104,835	97,500	97,500	97,500	97,500	97,500	0.00%
101.0000.46305	Refuse Franchise Fees	46,375	46,500	47,042	47,000	47,500	47,500	1.08%
101.0000.46310	Inspection & Final Plat	27,324	20,000	25,000	25,000	25,000	25,000	25.00%
	<b>Total Fees, Licenses and Permits</b>	<b>202,314</b>	<b>185,250</b>	<b>195,092</b>	<b>191,100</b>	<b>191,600</b>	<b>191,100</b>	3.16%
	<b>Earnings on Investment</b>							
101.0000.47200	Interest	365,898	375,000	224,676	225,000	250,000	300,000	-40.00%
	<b>Total Earnings on Investment</b>	<b>365,898</b>	<b>375,000</b>	<b>224,676</b>	<b>225,000</b>	<b>250,000</b>	<b>300,000</b>	-40.00%
	<b>Miscellaneous Revenue</b>							
101.0000.47300	Rental Income	23,717	30,000	30,000	30,000	30,000	30,000	0.00%
101.0000.47330	Rent-Canoes	1,535	1,250	1,250	1,250	1,250	1,250	0.00%
101.0000.47420	Assessments	209	250	-	-	-	-	-100.00%
101.0000.47700	Donations	3,975	2,500	1,000	2,500	2,500	2,500	0.00%
101.0000.47704	Donations - Parks	100	7,500	3,500	7,500	7,500	7,500	0.00%
101.0000.47820	Unclaimed Monies & Overages	1	100	1	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	117,926	15,000	135,000	100,000	50,000	50,000	566.67%
	<b>Total Miscellaneous Revenue</b>	<b>147,463</b>	<b>56,600</b>	<b>170,751</b>	<b>141,350</b>	<b>91,350</b>	<b>91,350</b>	149.73%
	<b>Reimbursement &amp; Refunds</b>							
101.0000.49210	Reimbursement & Refunds	47,704	100,000	50,000	50,000	50,000	50,000	-50.00%
101.0000.49220	Adm. Reimbursement	316,588	327,669	294,268	304,567	315,227	326,260	-7.05%
101.0000.49230	Utility Billing Reimb.	270,517	306,890	287,772	322,885	321,113	329,878	5.21%
	<b>Total Reimbursement &amp; Refunds</b>	<b>634,809</b>	<b>734,559</b>	<b>632,040</b>	<b>677,452</b>	<b>686,340</b>	<b>706,138</b>	-7.77%
	<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>81,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.00%
	<b>Total Receipts</b>	<b>7,153,428</b>	<b>7,298,115</b>	<b>7,248,698</b>	<b>7,387,357</b>	<b>7,555,917</b>	<b>7,787,882</b>	1.22%

## 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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Clerk of Council	F	0.00	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>	<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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
Council Meetings		26	26	25	26	23	25	24	24	24
No. of Ordinances		29	30	53	31	40	37	30	30	30
No. of Resolutions		48	61	54	34	43	43	40	40	40

### BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$11,249/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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1010.51010	Salary - Council	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
101.1010.51015	Salary - Clerk	10,400	10,816	10,816	11,249	11,699	12,167	4.00%
101.1010.51110	O.P.E.R.S.	4,256	5,000	2,895	3,000	3,000	3,000	-40.00%
101.1010.51120	Social Security	930	1,000	1,550	1,550	1,550	1,550	55.00%
101.1010.51125	Medicare	623	664	756	760	760	760	14.46%
101.1010.51300	Worker's Compensation	1,055	1,082	640	659	679	696	-39.09%
	Sub-Total Personnel	52,264	53,562	51,657	52,218	52,688	53,173	-2.51%
101.1010.52100	Travel & Training	3,074	7,500	2,500	5,000	7,500	7,500	-33.33%
101.1010.53600	Legal Advertising	2,165	5,000	3,000	5,000	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	1,029	1,500	1,500	1,500	1,500	1,500	0.00%
101.1010.53710	Code Supplement	19,011	12,500	12,500	12,500	12,500	12,500	0.00%
101.1010.53720	Historical Record Archiving	-	6,000	-	6,000	6,000	6,000	0.00%
101.1010.53800	Dues & Subscriptions	732	1,810	1,500	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	5,142	6,000	8,270	6,500	7,500	7,500	8.33%
101.1010.54100	Office Supplies	390	1,400	600	1,400	1,400	1,500	0.00%
101.1010.54700	Other Supplies	-	-	-	-	-	-	
101.1010.54710	Mayor's Account	191	300	-	300	300	300	0.00%
	Sub-Total Other Operating	31,734	42,010	29,870	40,010	43,510	43,610	-4.76%
101.1010.55200	Equipment	-	300	-	100	100	100	-66.67%
<b>Total City Council</b>		<b>83,998</b>	<b>95,872</b>	<b>81,527</b>	<b>92,328</b>	<b>96,298</b>	<b>96,883</b>	<b>-3.70%</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	2021
	<u>F/P/S</u>	<u>Actual</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	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>	<b>0.00</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings	11	7	10	9	12	12	11	12	12
Cases	36	16	22	10	15	16	19	15	15
BZA Meetings	7	10	11	8	9	11	8	9	9
Cases	17	17	15	17	30	24	13	25	25
Parks Board Meetings	6	6	6	6	6	6	5	6	6
Cases	17	22	14	37	20	17	16	20	20
Restor. Board Meetings	7	10	6	9	9	5	3	9	9
Cases	16	18	7	12	18	4	3	18	18
Tree Board Meetings	8	6	6	6	6	6	6	6	6
Cases	32	29	40	55	50	11	27	50	50
TIRC Meetings	1	1	1	1	1	1	1	1	1
AIB Meetings	9	0	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1020.52100	Travel & Training	960	500	432	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	2,255	2,500	1,500	2,500	2,500	2,500	0.00%
101.1020.53700	Printing & Reproduction	725	1,000	750	1,000	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	85	500	335	500	500	500	0.00%
101.1020.53990	Other Contractual	4,991	4,000	4,000	4,000	4,000	4,000	0.00%
101.1020.54100	Office Supplies	740	1,200	800	1,200	1,200	1,200	0.00%
101.1020.54700	Other Supplies	208	1,000	250	500	500	500	-50.00%
	Sub-Total Other Operating	35,964	36,700	34,067	36,200	36,200	36,200	-1.36%
101.1020.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total Boards &amp; Commissions</b>		<b>35,964</b>	<b>37,000</b>	<b>34,067</b>	<b>36,500</b>	<b>36,500</b>	<b>36,500</b>	<b>-1.35%</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)

		2013	2014	2015	2016	2017	2018	2019	2020	2021
	<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>	<u>Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	F	0.00	0.00	0.00	1.00	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>	<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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1030.51000	Salary & Wages	232,037	240,656	241,562	249,925	257,423	263,859	3.85%
101.1030.51110	O.P.E.R.S.	36,369	33,692	33,819	34,990	36,039	36,940	3.85%
101.1030.51125	Medicare	3,411	3,490	3,986	3,624	3,733	3,826	3.84%
101.1030.51200	Health Insurance	28,544	32,428	29,770	36,088	37,892	39,787	11.29%
101.1030.51300	Worker's Compensation	6,904	7,077	5,316	5,475	5,639	5,780	-22.64%
101.1030.51400	Life Insurance	236	270	236	236	236	270	-12.59%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	312,301	322,413	319,489	335,138	345,762	355,262	3.95%
101.1030.52100	Travel & Training	3,611	7,000	3,500	7,000	7,000	7,000	0.00%
101.1030.53100	Utilities	1,090	1,200	1,125	1,200	1,200	1,200	0.00%
101.1030.53500	Insurance	405	390	350	378	408	485	-3.08%
101.1030.53700	Printing & Reproduction	704	1,000	750	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	3,253	4,000	3,500	3,500	3,500	4,000	-12.50%
101.1030.53990	Other Contractual	1,548	2,000	1,750	2,000	2,000	1,500	0.00%
101.1030.54100	Office Supplies	952	1,500	1,000	1,500	1,500	1,500	0.00%
101.1030.54700	Other Supplies	19	-	-	-	-	-	0.00%
	Sub-Total Other Operating	11,582	17,090	11,975	16,578	16,608	16,685	-3.00%
101.1030.55200	Equipment	-	500	-	300	500	500	-40.00%
<b>Total Administration</b>		<b>323,883</b>	<b>340,003</b>	<b>331,464</b>	<b>352,016</b>	<b>362,870</b>	<b>372,447</b>	3.53%

## 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)		2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>F/P/S</u>	<u>Actual</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>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian (2)	P	0.49	0.49	0.49	0.49	0.75	0.75	1.00	1.00	1.00
Laborer	P	0.10	0.10	0.10	0.00	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>2.00</b>	<b>2.00</b>	<b>2.00</b>

PERFORMANCE MEASURES		2013	2014	2015	2016	2017	2018	2019	2020	2021
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
PC's & Laptops		101	104	109	109	110	110	107	107	107
Servers		17	20	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	45/40
Miles of Fiber		20.00	21.00	21.00	21.00	22.00	24.00	26.00	26.00	26.00
SPAM E-Mail Blocked		2.75M	1.161M	2.0M	2.2M	2.3M	2.3M	2.3M	2.3M	2.3M
Users/Groups/Accounts		335	350	350	350	350	350	350	350	350
Mailboxes		155	160	170	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	5.00
Power Generators		7	7	7	7	7	7	7	8	8
Security Systems		6	6	6	6	6	6	6	6	6
SF Buildings Cleaned		54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010
SF Buildings Maintained		120,759	151,590	165,359	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1040.51050	Salary & Wages	106,106	112,358	108,441	114,963	118,412	120,780	2.32%
101.1040.51110	O.P.E.R.S.	14,520	15,730	15,182	16,095	16,578	16,909	2.32%
101.1040.51125	Medicare	394	400	660	461	473	485	15.25%
101.1040.51200	Health Insurance	19,902	21,135	21,000	22,642	23,774	24,963	7.13%
101.1040.51300	Worker's Compensation	2,908	2,981	2,274	3,074	3,166	3,245	3.12%
101.1040.51400	Life Insurance	62	65	65	65	65	65	0.00%
101.1040.51500	Uniforms	155	250	250	250	250	250	0.00%
	Sub-Total Personnel	144,047	152,919	147,872	157,550	162,718	166,697	3.03%
101.1040.52100	Travel & Training	175	2,500	500	2,500	2,500	750	0.00%
101.1040.53100	Utilities	13,055	20,000	16,785	18,000	18,000	20,000	-10.00%
101.1040.53323	Computer Network Services	11,892	12,500	12,500	12,500	12,500	12,500	0.00%
101.1040.53410	Equipment Maintenance	12,437	14,425	14,425	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	9,660	10,000	10,000	10,000	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	26,001	25,000	26,500	27,500	27,500	25,000	10.00%
101.1040.53500	Insurance	28,524	25,203	24,470	26,428	28,542	33,915	4.86%
101.1040.53700	Printing & Reproduction	41	100	-	100	100	100	0.00%
101.1040.53800	Dues & Subscriptions	140	140	140	140	140	140	0.00%
101.1040.53990	Other Contractual	16,209	15,000	16,521	15,000	15,000	15,000	0.00%
101.1040.54200	Equipment Operation	728	750	580	750	750	750	0.00%
101.1040.54310	Maintenance Supplies	5,471	5,000	7,003	5,000	5,000	5,000	0.00%
101.1040.54700	Other Supplies	52	750	100	300	300	300	-60.00%
	Sub-Total Other Operating	124,385	131,368	129,524	132,643	134,757	137,880	0.97%
101.1040.55200	Equipment	-	500	-	500	500	500	0.00%
	Sub-Total Capital Outlay	-	500	-	500	500	500	0.00%
<b>Total Building and Facility Services</b>		<b>268,432</b>	<b>284,787</b>	<b>277,396</b>	<b>290,693</b>	<b>297,975</b>	<b>305,077</b>	<b>2.07%</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)								
	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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Finance Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.40	0.40	0.00	0.40	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>	<b>2.40</b>

### FINANCE - ADMINISTRATION TOTAL

		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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
A/ P Checks Issued		2,911	2,869	2,828	3,061	2,738	2,782	2,799	3,000	3,000
Purchase Orders Issued		2,018	2,124	2,013	1,468	1,608	1,878	1,875	2,000	2,000
GFOA Certificate		X	X	X	X	X	X	In Progress	N/A	N/A

### BUDGET HIGHLIGHTS

Salary & Wages - Includes wage and benefit costs for the Finance Director, one Account Clerk, and a Part-time Clerk 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1070.51000	Salary & Wages	159,661	164,045	163,648	168,121	172,324	175,770	2.48%
101.1070.51050	Wages - part time	7,657	8,000	8,000	8,000	8,000	8,000	0.00%
101.1070.51110	O.P.E.R.S.	23,068	24,086	24,031	24,657	25,245	25,728	2.37%
101.1070.51125	Medicare	2,319	2,495	2,832	2,554	2,615	2,665	2.36%
101.1070.51200	Health Insurance	40,164	42,250	41,487	45,117	47,373	49,742	6.79%
101.1070.51300	Worker's Compensation	4,420	4,532	3,360	4,709	4,761	4,880	3.91%
101.1070.51400	Life Insurance	124	140	124	124	124	125	-11.43%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	240,413	248,548	246,482	256,282	263,442	269,910	3.11%
101.1070.52100	Travel & Training	1,021	1,500	500	1,500	1,500	1,500	0.00%
101.1070.53100	Utilities	95	-	150	150	150	150	0.00%
101.1070.53410	Equipment Maintenance	14,513	15,500	13,539	20,000	16,000	16,000	29.03%
101.1070.53500	Insurance	200	176	175	190	205	243	7.95%
101.1070.53700	Printing & Reproduction	427	1,500	1,250	1,250	1,250	1,250	-16.67%
101.1070.53800	Dues & Subscriptions	340	340	340	340	340	340	0.00%
101.1070.53990	Other Contractual	4,211	3,500	2,684	3,500	3,500	3,500	0.00%
101.1070.54100	Office Supplies	2,355	2,000	2,000	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	23,162	24,516	20,638	28,930	24,945	24,983	18.00%
101.1070.55200	Equipment	251	300	250	300	300	300	0.00%
<b>Total Finance - Administration</b>		<b>263,826</b>	<b>273,364</b>	<b>267,370</b>	<b>285,512</b>	<b>288,687</b>	<b>295,193</b>	4.44%

## 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	2021
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.75	0.75	0.00	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	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>	<b>3.00</b>

PERFORMANCE MEASURES		2013	2014	2015	2016	2017	2018	2019	2020	2021
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Bills Issued		62,135	62,469	62,693	62,897	62,962	63,636	64,101	64,430	64,752
Utility Connections		9,102	9,062	9,092	9,161	9,175	9,334	9,534	9,574	9,612
No. of ACH Payments		10,331	10,931	11,610	12,079	12,507	13,878	15,587	16,488	16,603
ACH Pymts./Bills Issued		16.63%	17.50%	18.52%	19.20%	19.86%	21.81%	24.32%	25.59%	25.64%
No. of Bills e-mailed		4,684	5,954	6,525	7,455	6,777	5,929	7,058	7,896	7,905
Active Utility Accounts		5,198	5,190	5,162	5,231	5,249	5,304	5,404	5,454	5,501
Electric Meters		5,053	4,927	4,933	4,985	5,002	5,071	5,171	5,221	5,268
Water Meters		4,118	4,135	4,159	4,176	4,191	4,263	4,363	4,413	4,460
Refuse Cutomers Billed		4,036	4,037	4,073	4,083	4,105	4,163	4,263	4,313	4,360

### 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 /inserters. **Possibility of paying both CMI & BS&A for support in 2021.**

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation, outsourcing bill printing & emailed bills and collection costs.

Equipment - Desk or desktop replacement for 2 front UB desks. Misc. replacement items (10-key calculators, etc.).

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

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1080.51000	Salary & Wages	159,065	172,552	168,750	180,448	185,861	190,508	4.58%
101.1080.51110	O.P.E.R.S.	22,133	24,157	23,625	25,263	26,021	26,671	4.58%
101.1080.51125	Medicare	2,104	2,502	2,784	2,616	2,695	2,762	4.56%
101.1080.51200	Health Insurance	59,580	63,403	62,231	61,928	65,024	68,275	-2.33%
101.1080.51300	Worker's Compensation	3,773	5,124	2,918	4,824	4,969	5,093	-5.85%
101.1080.51400	Life Insurance	188	240	222	222	222	222	-7.50%
	Sub-Total Personnel	246,843	267,978	260,530	275,301	284,792	293,531	2.73%
101.1080.52100	Travel & Training	1,005	3,000	1,000	3,000	3,000	3,000	0.00%
101.1080.53410	Equipment Maintenance	8,062	12,110	10,000	18,360	11,000	11,000	51.61%
101.1080.53700	Printing & Reproduction	3,570	6,750	4,500	6,750	6,000	6,750	0.00%
101.1080.53990	Other Contractual	12,160	15,150	13,576	14,150	15,000	15,500	-6.60%
101.1080.54100	Office Supplies	3,450	5,000	4,500	5,000	4,500	4,750	0.00%
101.1080.54110	Postage	23,026	27,000	25,000	28,200	28,000	28,000	4.44%
101.1080.54700	Other Supplies	1,896	3,000	3,100	3,000	3,000	3,000	0.00%
	Sub-Total Other Operating	53,169	72,010	61,676	78,460	70,500	72,000	8.96%
101.1080.55200	Equipment	563	1,000	500	750	750	750	-25.00%
<b>Total Finance - Utility Billing</b>		<b>300,575</b>	<b>340,988</b>	<b>322,706</b>	<b>354,511</b>	<b>356,042</b>	<b>366,281</b>	3.97%

## 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	2021
	<u>F/P/S</u>	<u>Actual</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	1.00
Finance Clerk II	F	1.00	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	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>	<b>2.25</b>

### PERFORMANCE MEASURES

<u>All Funds</u>	2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$5,440,357	\$5,399,314	\$5,823,986	\$6,043,178	\$5,990,525	\$6,206,490	\$6,602,714	\$6,867,987	\$6,981,217
Collection Cost as a % of Revenue	2.89%	3.36%	3.02%	3.05%	3.09%	3.05%	2.93%	3.13%	3.30%
Tax Refunds	\$ 136,240	\$ 136,107	\$ 166,339	\$ 205,506	\$ 171,902	\$ 172,175	\$ 165,004	\$ 175,000	\$ 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1090.51000	Salary & Wages	119,232	123,194	120,347	126,273	130,061	132,662	2.50%
101.1090.51050	Wages - part time	7,658	8,000	8,000	8,000	8,000	8,000	0.00%
101.1090.51110	O.P.E.R.S.	17,487	18,367	17,969	18,798	19,329	20,070	2.35%
101.1090.51125	Medicare	1,783	1,902	1,902	1,947	2,018	2,078	2.37%
101.1090.51200	Health Insurance	20,203	42,250	41,487	42,117	44,223	46,168	-0.31%
101.1090.51300	Worker's Compensation	3,526	3,614	2,360	3,590	3,698	3,790	-0.66%
101.1090.51400	Life Insurance	125	125	125	125	125	125	0.00%
	Sub-Total Personnel	170,014	197,452	192,190	200,850	207,454	212,893	1.72%
101.1090.52100	Travel & Training	1,221	1,700	250	1,700	1,800	1,800	0.00%
101.1090.53320	OBG Collection Services	184	300	336	350	350	375	16.67%
101.1090.53410	Equipment Maintenance	11,027	12,500	8,750	12,500	13,500	14,000	0.00%
101.1090.53700	Printing & Reproduction	4,130	5,150	5,150	5,350	5,550	5,750	3.88%
101.1090.53800	Dues & Subscriptions	45	50	45	45	45	45	-10.00%
101.1090.53990	Other Contractual	1,282	2,600	1,985	3,200	3,300	3,400	23.08%
101.1090.54100	Office Supplies	616	1,100	630	1,000	1,000	1,000	-9.09%
101.1090.54110	Postage	4,512	5,000	5,000	5,000	5,000	5,000	0.00%
101.1090.54700	Other Supplies	71	-	-	-	-	-	0.00%
	Sub-Total Other Operating	23,088	28,400	22,146	29,145	30,545	31,370	2.62%
101.1090.55200	Equipment	250	300	300	300	300	300	0.00%
101.1090.57310	Tax Refunds	87,452	100,000	90,000	90,000	90,000	90,000	-10.00%
<b>Total Finance - Income Tax</b>		<b>280,804</b>	<b>326,152</b>	<b>304,636</b>	<b>320,295</b>	<b>328,299</b>	<b>334,563</b>	<b>-1.80%</b>

## 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	2021
	<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>	<u>Budget</u>
Law Director	P	0.12	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>	<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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.1100.51000	Salary & Wages	44,603	45,000	44,603	45,000	45,000	45,000	0.00%
101.1100.51110	O.P.E.R.S.	6,161	6,300	6,244	6,300	6,300	6,300	0.00%
101.1100.51200	Health Insurance	19,732	19,728	19,728	20,714	21,750	22,838	5.00%
101.1100.51300	Worker's Compensation	1,274	1,306	935	963	992	1,017	-26.26%
101.1100.51400	Life Insurance	61	60	61	61	61	55	1.67%
	Sub-Total Personnel	71,831	72,394	71,571	73,038	74,103	75,210	0.89%
101.1100.52100	Travel & Training	836	1,000	375	1,000	1,000	1,000	0.00%
101.1100.53332	Public Defender Fees	4,885	4,885	4,885	4,885	4,885	4,885	0.00%
101.1100.53335	Other Legal Fees	62,554	85,000	60,456	65,000	65,000	65,000	-23.53%
101.1100.53500	Insurance	2,670	2,360	2,290	2,475	2,600	2,860	4.87%
101.1100.53800	Dues & Subscriptions	800	800	800	800	800	800	0.00%
	Sub-Total Other Operating	71,745	94,045	68,806	74,160	74,285	74,545	-21.14%
<b>Total Law</b>		<b>143,576</b>	<b>166,439</b>	<b>140,377</b>	<b>147,198</b>	<b>148,388</b>	<b>149,755</b>	-11.56%

## 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)		2013	2014	2015	2016	2017	2018	2019	2020	2021
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	0	0	0	0	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1	1
Detective	F	0	0	0	0	1	1	1	1	1
Officer	F	12	12	12	12	12	12	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	1	1	0	0	0
Records Clerk	P	0.7	0.7	0	0.7	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>	<b>22.7</b>
PERFORMANCE MEASURES		2013	2014	2015	2016	2017	2018	2019	2020	2021
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	608	625	640	483	455	511	327	200	450
	Adult	532	572	551	406	380	418	301	185	420
	Juvenile	76	53	89	77	75	93	26	15	30
Calls for Service:	Total	14,909	15,804	15,548	14,217	13,869	13,599	14,326	13,000	14,500
	Criminal	3,723	3,834	3,102	2,126	2,859	2,926	1,945	1,600	3,000
	Non-Criminal	6,120	6,250	6,010	6,208	5,420	4,754	6,412	4,000	6,500
	Accident	213	220	282	229	190	223	152	110	200
	Crime Prevention	4,853	5,500	6,200	5,654	5,400	7,400	4,914	8,000	7,500
Traffic Related Calls:	Total	3,306	3,251	3,329	3,431	2,913	2,896	2,882	5,100	3,000
	Citations	1,288	1,250	1,243	1,312	1,050	657	380	150	700
	D.U.I.	88	70	75	70	49	55	55	30	45
	Accident	208	212	210	229	190	223	216	120	200
	Warnings	1614	1579	1775	1652	1567	2016	1131	450	1500
	Parking	108	140	106	168	106	209	111	50	180
<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	0:10:00	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	0:04:32	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	0:23:20	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	0:40:39	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 fees, Cogent Fingerprint contract, vehicle tows, records system maintenance, and Lexipol policy updates and cloud storage fees.



**GENERAL FUND - DEPARTMENT: POLICE**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,597,723	1,695,365	1,669,068	1,823,336	1,800,786	1,854,810	7.55%
101.2110.51025	Wages - Others	65,586	68,176	68,176	69,709	70,195	72,301	2.25%
101.2110.51075	Overtime	139,369	150,000	101,608	150,000	150,000	150,000	0.00%
101.2110.51110	O.P.E.R.S.	9,190	9,545	9,545	10,459	10,527	11,522	9.58%
101.2110.51115	Police Pension	339,915	330,596	336,428	364,326	374,553	390,938	10.20%
101.2110.51125	Medicare	25,631	25,571	30,341	32,473	33,346	30,118	26.99%
101.2110.51200	Health Insurance	328,369	391,903	311,794	353,139	374,327	393,043	-9.89%
101.2110.51300	Worker's Compensation	48,412	52,372	32,804	33,788	34,801	35,845	-35.48%
101.2110.51400	Life Insurance	1,218	1,850	1,250	1,750	1,750	1,750	-5.41%
101.2110.51500	Uniforms	27,397	26,500	26,500	26,500	27,000	26,884	0.00%
	Sub-Total Personnel	2,582,810	2,751,878	2,587,514	2,865,480	2,877,285	2,967,211	4.13%
101.2110.52100	Travel & Training	16,014	22,000	20,000	20,000	22,000	22,000	-9.09%
101.2110.52150	Tuition Reimbursement	-	10,000	9,036	9,000	-	-	-10.00%
101.2110.53100	Utilities	25,663	27,000	27,000	27,000	27,000	27,000	0.00%
101.2110.53210	Rents & Leases	3,000	3,400	3,162	3,000	3,000	3,000	-11.76%
101.2110.53410	Equipment Maintenance	3,314	4,000	4,000	4,000	4,000	6,000	0.00%
101.2110.53430	Vehicle Maintenance	21,114	19,700	19,700	20,000	20,000	20,000	1.52%
101.2110.53440	Radio Maintenance	3,609	2,000	2,000	2,000	2,000	2,000	0.00%
101.2110.53441	Vehicle Striping	1,678	2,000	1,990	2,000	2,000	2,000	0.00%
101.2110.53500	Insurance	25,453	22,500	22,036	23,800	24,990	27,489	5.78%
101.2110.53700	Printing & Reproduction	3,865	2,700	3,250	3,300	3,300	3,300	22.22%
101.2110.53800	Dues & Subscriptions	5,329	6,500	5,428	6,000	6,500	6,500	-7.69%
101.2110.53990	Other Contractual	32,635	36,000	36,000	43,100	38,600	45,000	19.72%
101.2110.53991	DARE Expenses	6,216	5,000	4,000	4,000	4,000	4,000	-20.00%
101.2110.54100	Office Supplies	5,265	5,000	5,000	5,000	5,000	5,000	0.00%
101.2110.54200	Equipment Operation	33,412	33,000	30,000	33,000	34,000	35,000	0.00%
101.2110.54320	Firearm Supplies	5,881	6,000	6,000	6,000	6,000	6,000	0.00%
101.2110.54330	Photo Supplies	716	700	700	700	700	775	0.00%
101.2110.54700	Other Supplies	8,127	9,310	9,310	4,900	8,500	8,700	-47.37%
	Sub-Total Other Operating	201,291	216,810	208,612	216,800	211,590	223,764	0.00%
101.2110.55200	Equipment	5,356	9,800	10,135	9,300	9,300	9,600	-5.10%
<b>Total Police</b>		<b>2,789,457</b>	<b>2,978,488</b>	<b>2,806,261</b>	<b>3,091,580</b>	<b>3,098,175</b>	<b>3,200,575</b>	<b>3.80%</b>

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

		STAFFING (FTE)								
	F/P/S	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	21.06	28.00	32.00	32.00	32.00	13.00
Dual Certified FF/EMT	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.00
Firefighter	?	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00
<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>	<b>46.00</b>
Volunteer hours -EMS		11,454	10,054	11,431	11,431	11,431	11,431	3,761	1,645	1,000
Part time hours - EMS		31,348	30,227	28,850	28,850	28,850	28,850	27,260	31,692	43,800

		PERFORMANCE MEASURES								
		2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Estimated
Total Calls		1,725	1,900	1,959	2,104	2,335	2,195	2,487	2,009	2,459
	EMS	1,421	1,557	1,655	1,750	1,970	1,927	2,086	1,715	2,159
	Fire	304	343	304	354	365	268	401	294	300
	No Transport	295	330	345	385	452	41%	35%	36%	30%
City Calls	EMS	1,023	1,237	1,275	1,383	1,472	1,543	1,529	1,500	1,600
	Fire	230	260	270	304	342	188	240	200	210
Township Calls	EMS	310	320	360	367	498	547	515	509	559
	Fire	117	90	74	106	115	88	114	94	90
EMS Mutual Aid		18	19	41	50	32	18	42	45	60
Fire Mutual Aid		30	35	37	32	15	40	47	40	15
<b>FIRE: Response Time (min)</b>		8.7	7.4	9.4	9.4	9.4	9.3	10.8	7.0	7.0
Dollar Loss - City		\$211,400	\$259,000	\$193,600	\$800,000	\$200,000	\$415,500	\$643,000	\$200,000	\$200,000
Dollar Loss - Township							\$95,000	\$108,000	\$80,000	\$80,000
Structure Fires		12	9	8	14	10	7	6	8	8
Fire Insp.Conducted		100	112	116	78	120	221	226	238	450
<b>EMS: Average Time to Arrive (min)</b>		5	6	6	6	6	7:42	5:59	7:00	7:00
90th Percentile to arrival							12:09	9:43	10:00	10:00
Time On Scene (min)		16	16	17	16	16	14:29	21:55	14:00	14:00
Total Call Length (min)							56:51:00	1:00:21	60:00:00	60:00:00
Total Training Hours		40	40	40	40	40	1,680	698	2,000	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	1,205,102	1,528,121
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)	(412,593)
EMS Run Receipts (net of Twp contract)	(554,367)	(567,001)	(578,977)	(625,248)	(699,004)	(566,463)	(458,640)	(494,932)	(474,932)
<b>Net Costs to the City</b>	<b>267,344</b>	<b>275,480</b>	<b>313,276</b>	<b>145,986</b>	<b>103,980</b>	<b>255,099</b>	<b>493,581</b>	<b>446,813</b>	<b>640,596</b>

Annual Per Capita Cost to City Residents	\$	27.59	\$	28.43	\$	32.33	\$	15.07	\$	10.73	\$	26.33	\$	50.94	\$	46.12	\$	66.12
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**GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.2130.51060	Salary & Wages	507,238	700,000	702,656	920,165	942,005	970,265	31.45%
101.2130.51075	Overtime	8,897	10,000	8,395	10,000	20,000	20,600	0.00%
101.2130.51110	O.P.E.R.S.	66,637	75,740	75,740	100,694	103,715	106,826	32.95%
101.2130.51115	Fire Pension	-	38,140	38,140	41,751	43,004	44,509	9.47%
101.2130.51120	Fire Dependent's Fund	-	300	300	300	300	300	0.00%
101.2130.51121	Social Security	-	3,000	2,640	3,000	3,000	3,000	0.00%
101.2130.51125	Medicare	7,177	10,295	10,212	13,631	15,873	14,368	32.40%
101.2130.51200	Health Insurance	18,630	29,440	22,956	33,963	103,160	108,318	15.36%
101.2130.51300	Worker's Compensation	15,264	18,592	13,975	24,601	14,826	15,271	32.32%
101.2130.51400	Life Insurance	79	80	102	102	102	102	27.50%
101.2130.51410	Accident Insurance	5,117	2,500	2,500	2,500	2,500	2,500	0.00%
101.2130.51500	Uniforms	7,433	10,000	10,000	13,000	13,390	13,792	30.00%
	Sub-Total Personnel	636,472	898,087	887,616	1,163,707	1,261,875	1,299,851	29.58%
101.2130.52100	Travel & Training	7,178	20,000	20,000	17,500	18,025	18,566	-12.50%
101.2130.53100	Utilities	16,865	43,000	19,968	25,000	25,750	26,523	-41.86%
101.2130.53310	Billing Services	25,635	26,000	26,000	26,000	26,780	27,583	0.00%
101.2130.53320	Medical Testing	-	12,000	12,000	13,000	26,242	4,500	8.33%
101.2130.53410	Equipment Maintenance	14,816	25,000	25,000	29,172	28,440	29,293	16.69%
101.2130.53420	Facilities Maintenance	10,478	17,750	17,700	21,200	21,836	22,491	19.44%
101.2130.53430	Vehicle Maintenance	11,930	25,000	27,500	29,000	29,870	30,766	16.00%
101.2130.53440	Radio Maintenance	2,278	10,000	10,000	13,500	13,946	14,364	35.00%
101.2130.53500	Insurance	17,585	32,500	31,508	34,030	35,051	36,103	4.71%
101.2130.53600	Advertising	-	1,000	500	3,300	3,399	3,501	230.00%
101.2130.53700	Printing & Reproduction	273	-	162	-	-	-	0.00%
101.2130.53720	Fire Prevention Codes	-	3,000	3,000	-	-	-	-100.00%
101.2130.53800	Dues & Subscriptions	560	1,500	1,500	4,635	4,609	4,747	209.00%
101.2130.53990	Other Contractual	14,963	25,000	40,000	25,277	26,035	26,816	1.11%
101.2130.54100	Office Supplies	1,167	6,250	10,000	6,000	6,180	6,365	-4.00%
101.2130.54200	Equipment Operation	16,487	21,500	18,858	21,500	22,145	22,809	0.00%
101.2130.54330	Medical Supplies	12,781	13,390	13,390	14,000	14,420	14,853	4.56%
101.2130.54700	Other Supplies	1,213	30,000	30,000	10,000	64,684	41,024	-66.67%
	Sub-Total Other Operating	154,209	312,890	307,086	293,114	367,412	330,304	-6.32%
101.2130.55200	Equipment	7,186	10,000	10,400	71,300	10,000	10,000	613.00%
<b>TOTAL FIRE/EMERGENCY MEDICAL SERVICES</b>		<b>797,867</b>	<b>1,220,977</b>	<b>1,205,102</b>	<b>1,528,121</b>	<b>1,639,287</b>	<b>1,640,155</b>	<b>25.16%</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)								
	<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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director										
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	1.00	1.00	1.00	0.50	0.50	0.50
<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>2.50</b>	<b>2.50</b>	<b>2.50</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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
New Residential Units		14	17	17	15	18	51	39	50	50
Certificates of Use (Business)		15	16	12	14	10	25	14	25	25
Res. & Bus. Investment		\$6,929,218	\$119,023,000	\$7,855,250	\$8,185,000	\$12,690,000	\$22,981,000	\$14,771,516	\$15,000,000	\$15,000,000
Nuisance Reports Received		134	81	85	87	90	95	76	95	95
Sign Permits Issued		42	13	37	39	40	45	36	45	45
Population		9,772	9,811	9,850	9,885	9,926	10,048	10,141	10,256	10,371
# of Residential Units		4,247	4,264	4,281	4,296	4,314	4,367	4,405	4,455	4,505
# of Residential Platted		66	53	78	83	35	42	35	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	\$1,335,100
BusinessFirst! BR&E Visits		20	6	12	9	24	10	0	15	15
TIF/CRA/EZ Zone Agreements		7	9	10	11	12	12	12	13	13
Acres Annexed		0.00	0.00	1.62	4.48	0.00	1.21	162.00	0.00	0.00

### BUDGET HIGHLIGHTS

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

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

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.3140.51000	Salary & Wages	151,716	153,414	158,122	189,586	195,274	202,109	23.58%
101.3140.51050	Wages - Part Time	34,795	34,000	29,111	23,728	24,677	25,417	-30.21%
101.3140.51075	Overtime	852	1,000	1,250	1,000	1,000	1,000	0.00%
101.3140.51110	O.P.E.R.S.	19,879	26,378	26,353	30,004	30,933	31,994	13.75%
101.3140.51125	Medicare	2,091	2,239	2,729	3,108	3,204	2,945	38.81%
101.3140.51200	Health Insurance	21,761	27,000	32,765	28,350	29,768	31,256	5.00%
101.3140.51300	Worker's Compensation	5,353	5,514	3,382	3,483	3,588	3,695	-36.83%
101.3140.51400	Life Insurance	193	160	193	168	168	168	5.00%
101.3140.51600	Vehicle Allowance	1,615	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	238,255	252,705	256,905	282,427	291,612	301,584	11.76%
101.3140.52100	Travel & Training	1,658	4,000	1,470	4,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,540	1,313	1,300	1,600	1,600	1,600	21.86%
101.3140.53363	Economic Development	38,044	20,000	45,000	40,000	40,000	40,000	100.00%
101.3140.53364	Downtown Coord. Contract	25,000	30,500	30,000	30,000	30,000	30,000	-1.64%
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.	150	1,000	200	500	500	500	-50.00%
101.3140.53410	Equipment Maintenance	2,211	4,300	3,513	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,106	2,250	1,775	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	1,652	1,300	1,300	1,300	1,300	1,300	0.00%
101.3140.53990	Other Contractual	1,701	7,400	2,500	7,500	7,500	7,500	1.35%
101.3140.54100	Office Supplies	1,043	1,200	1,000	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	389	500	250	500	500	500	0.00%
101.3140.54700	Other Supplies	140	250	250	250	250	250	0.00%
	Sub-Total Other Operating	79,091	78,470	93,015	97,857	97,857	97,857	24.71%
101.3140.55200	Equipment	290	500	-	500	500	500	0.00%
<b>TOTAL COMM. DEV. &amp; REVITALIZATION</b>		<b>317,636</b>	<b>331,675</b>	<b>349,920</b>	<b>380,784</b>	<b>389,969</b>	<b>399,941</b>	<b>14.81%</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)								
	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>Actual</u>	2020 <u>Budget</u>	2021 <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	0.00
Deputy Director of Municipal Services	F	0.00	0.00	0.00	0.10	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	0.00
Secretary	F	0.33	0.33	0.00	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	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>	<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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
City Projects Managed		11	11	8	8	7	8	8	8	8
City Projects Inspected		8	10	7	7	6	7	7	7	7
Walk/Drives Inspected		32	31	55	55	48	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.3150.51050	Salary & Wages	10,682	10,190	16,123	11,331	11,671	12,021	11.20%
101.3150.51075	Overtime	249	250	-	-	-	-	-100.00%
101.3150.51110	O.P.E.R.S.	1,798	1,462	2,257	1,586	1,634	1,683	8.48%
101.3150.51125	Medicare	333	151	266	164	169	174	8.61%
101.3150.51200	Health Insurance	2,073	-	1,800	-	-	-	0.00%
101.3150.51300	Worker's Compensation	1,079	1,000	250	303	312	321	-69.70%
101.3150.51400	Life Insurance	16	-	-	-	-	-	0.00%
101.3150.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	19,230	16,053	23,696	16,384	16,786	17,199	2.06%
101.3150.52100	Travel & Training	250	1,250	-	500	500	500	-60.00%
101.3150.53100	Utilities	2,022	2,000	2,307	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	68,479	50,000	100,000	75,000	50,000	50,000	50.00%
101.3150.53410	Equipment Maintenance	-	2,500	-	-	-	-	-100.00%
101.3150.53600	Advertising	-	400	-	-	-	-	-100.00%
101.3150.53700	Printing & Reproduction	291	1,500	250	250	250	250	-83.33%
101.3150.53800	Dues & Subscriptions	-	-	223	250	250	250	0.00%
101.3150.53990	Other Contractual	2,294	2,500	2,500	2,500	2,500	2,500	0.00%
101.3150.54100	Office Supplies	1,625	2,000	1,500	2,000	2,000	2,000	0.00%
101.3150.54200	Equipment Operation	-	-	-	-	-	-	0.00%
101.3150.54700	Other Supplies	104	300	300	300	300	300	0.00%
	Sub-Total Other Operating	75,065	62,450	107,080	82,800	57,800	57,800	32.59%
101.3150.55200	Equipment	-	500	-	-	-	-	-100.00%
<b>TOTAL ENGINEERING</b>		<b>94,295</b>	<b>79,003</b>	<b>130,776</b>	<b>99,184</b>	<b>74,586</b>	<b>74,999</b>	25.54%

## 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 <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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.25	0.25	0.25	0.15	0.15	0.15	0.00	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	0.10
Superintendent	F	0.50	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	1.00
Maintenance Specialist 1	F	0.00	0.50	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	2.00
Laborer	P	0.56	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	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>	<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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
Number of Parks		17	17	17	17	17	17	17	17	17
Acres of Park Maintained		436	436	436	436	436	436	436	436	436
Acres Mowed		240	240	240	240	240	240	240	240	240
Number of Ball Fields		16	16	16	16	16	16	16	16	16
Number of Soccer Fields		16	16	16	16	22	22	22	22	22
Miles of Bike Trails		3.45	3.45	3.45	3.45	3.70	3.70	3.70	3.70	3.70
Number of Trees Planted		90	50	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.4180.51000	Salary & Wages	193,482	200,702	205,439	216,434	222,927	227,386	7.84%
101.4180.51050	Wages - Seasonal	37,895	32,500	25,000	25,000	25,000	25,000	-23.08%
101.4180.51075	Overtime	9,608	6,000	9,864	10,000	10,000	10,000	66.67%
101.4180.51110	O.P.E.R.S.	33,678	33,488	33,642	35,201	36,110	36,734	5.12%
101.4180.51125	Medicare	3,435	3,468	3,484	3,646	3,740	3,805	5.13%
101.4180.51200	Health Insurance	51,814	53,524	56,571	60,860	63,903	67,098	13.71%
101.4180.51300	Worker's Compensation	6,904	7,077	5,035	5,186	5,342	5,502	-26.72%
101.4180.51400	Life Insurance	219	200	225	225	225	225	12.50%
101.4180.51500	Uniforms	1,974	2,400	2,000	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	339,009	339,359	341,260	358,952	369,647	378,150	5.77%
101.4180.52100	Travel & Training	1,845	2,000	1,193	2,000	2,000	2,000	0.00%
101.4180.53100	Utilities	18,795	25,000	22,164	25,000	25,000	25,000	0.00%
101.4180.53383	Tree Maintenance	8,266	15,000	15,000	10,000	15,000	15,000	-33.33%
101.4180.53410	Equipment Maintenance	18,804	17,000	17,000	17,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	11,188	15,000	15,000	15,000	15,000	10,000	0.00%
101.4180.53500	Insurance	3,964	3,520	3,400	3,672	3,856	4,242	4.32%
101.4180.53961	Contract - Mowing	16,500	16,500	16,500	18,000	20,000	20,000	9.09%
101.4180.53990	Other Contractual	17,132	18,500	18,500	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	19,371	21,000	18,500	21,500	22,000	20,000	2.38%
101.4180.54310	Maintenance Supplies	3,686	5,000	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	9,343	10,000	10,000	10,000	10,000	10,000	0.00%
101.4180.54550	Tree Replacement	10,000	10,000	10,000	3,000	10,000	10,000	-70.00%
101.4180.54560	Tree Donation	6,919	2,500	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	536	2,000	7,146	2,500	2,500	2,000	25.00%
101.4180.54700	Other Supplies	6,285	7,000	6,500	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	424	750	747	750	750	750	0.00%
	Sub-Total Other Operating	153,058	170,770	169,150	161,422	176,106	168,992	-5.47%
101.4180.55100	Facilities	1,207	-	-	-	-	-	0.00%
101.4180.55200	Equipment	-	625	-	625	625	625	0.00%
	Sub-Total Capital Outlay	1,207	625	-	625	625	625	0.00%
<b>TOTAL PARKS</b>		<b>493,274</b>	<b>510,754</b>	<b>510,410</b>	<b>520,999</b>	<b>546,378</b>	<b>547,767</b>	2.01%

## **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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,700	17,700	17,700	17,700	17,700	17,700	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
101.6200.53100	Utilities	652	-	-	-	-	-	0.00%
101.6200.53310	Audit Fees	30,245	31,000	30,950	31,000	31,000	31,000	0.00%
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	9,744	7,500	15,000	25,000	10,000	10,000	233.33%
101.6200.53362	GAAP Conversion	19,500	20,000	20,250	20,250	20,500	20,500	1.25%
101.6200.53491	Parking Lot Lease	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
101.6200.53500	Insurance	17,468	15,500	14,985	16,184	17,479	20,769	4.41%
101.6200.53720	Community Newsletter	8,172	10,000	8,500	8,500	8,500	8,500	-15.00%
101.6200.53800	Misc. Dues and Subscript.	-	50	-	50	50	50	0.00%
101.6200.53930	County Auditor Fees	6,805	6,941	9,409	9,597	9,789	9,985	38.27%
101.6200.53960	Fireworks Contract	16,500	17,000	16,500	17,000	17,000	17,000	0.00%
101.6200.53990	Other Contractual	37,912	10,000	17,500	15,000	15,000	15,000	50.00%
101.6200.54900	Contingency	17,541	20,000	7,161	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	170,039	143,491	145,755	168,081	154,818	158,304	17.14%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	-	-	175,000	-	-	-	0.00%
101.6200.57300	Refunds	762	500	2,600	1,500	1,500	1,500	200.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	-	-	-	-	-	-	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	93,207	96,003	112,177	112,177	116,664	120,164	16.85%
101.6200.57500	Advances To	-	-	-	-	-	-	0.00%
	Sub-Total Transfers/Refunds	93,969	96,503	289,777	113,677	118,164	121,664	17.80%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>264,008</b>	<b>239,994</b>	<b>435,532</b>	<b>281,758</b>	<b>272,982</b>	<b>279,968</b>	17.40%

## SWIMMING POOL FUND - DEPARTMENT: RECREATION

### Commentary:

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

### 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>Actual</u>	<u>Actual</u>
Number of Visitors Per Season	27,939	24,077	29,634	25,903	32,650	37,774	39,629	0
Average Daily Attendance	337	312	361	320	363	466	490	0
Daily Fee Visitors	10,915	9,334	12,456	22,918	18,703	21,715	23,048	0
Swim Lesson Participants	271	171	118	192	165	149	161	0
Subsidy as a % of Expenses	24%	30%	15%	N/A	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.

**2021 BUDGET WORKSHEET**  
**SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	150,749	135,000	-	135,000	125,000	125,000	0.00%
202.0000.44210	Pool - Season Passes	102,476	105,000	-	105,000	95,000	95,000	0.00%
202.0000.44211	Pool Lessons	8,061	7,500	-	7,500	7,500	7,500	0.00%
202.0000.44220	Concession Sales	72,789	62,500	-	62,500	60,000	60,000	0.00%
202.0000.44222	Pool Rental Fees	3,992	2,500	-	2,500	1,500	1,500	0.00%
202.0000.44226	Sales Tax - Pool	5,008	4,500	-	4,750	4,750	4,000	5.56%
202.0000.47820	Pool - Overages	147	-	-	-	-	-	0.00%
202.0000.47890	Other Misc. Revenues	780	5,000	-	5,000	5,000	5,000	0.00%
202.0000.49210	Reimbursements	1,542	1,000	-	1,000	2,500	5,000	0.00%
<b>Total Receipts</b>		<b>345,544</b>	<b>323,000</b>	<b>-</b>	<b>323,250</b>	<b>301,250</b>	<b>303,000</b>	<b>0.08%</b>
202.4210.53100	Utilities	5,832	7,500	2,930	7,500	7,500	7,500	0.00%
202.4210.53372	Pool Management Fee	222,789	220,400	54,975	220,400	227,012	233,822	0.00%
202.4210.53410	Equipment Maintenance	17,207	10,000	5,500	20,000	20,000	10,000	100.00%
202.4210.53420	Facilities Maintenance	15,269	10,000	1,500	10,000	10,000	7,500	0.00%
202.4210.53500	Insurance	3,608	3,690	3,100	3,350	3,518	3,870	-9.21%
202.4210.53990	Other Contracts	15,828	12,500	5,024	12,500	12,500	4,500	0.00%
202.4210.53993	Concession - Sales Tax	4,936	4,750	-	4,750	4,750	4,750	0.00%
202.4210.54700	Other Supplies	984	1,000	-	1,000	1,000	750	0.00%
202.4210.54720	CPM - Concession Supplies	41,457	34,000	-	34,000	34,000	25,000	0.00%
202.4210.54721	City Concession Supplies	-	-	-	-	-	3,500	0.00%
	Sub-Total Other Operating	327,910	303,840	73,029	313,500	320,280	301,192	3.18%
202.4210.57200	Reimbursements	115	500	1,609	500	500	500	0.00%
	Sub-Total Transfers/Refunds	115	500	1,609	500	500	500	0.00%
<b>Total Expenditures</b>		<b>328,025</b>	<b>304,340</b>	<b>74,638</b>	<b>314,000</b>	<b>320,780</b>	<b>301,692</b>	<b>3.17%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>17,519</b>	<b>18,660</b>	<b>(74,638)</b>	<b>9,250</b>	<b>(19,530)</b>	<b>1,308</b>	
<b>Fund Balance January 1st</b>		<b>76,057</b>	<b>93,576</b>	<b>93,576</b>	<b>18,938</b>	<b>28,188</b>	<b>8,658</b>	
<b>Fund Balance December 31st</b>		<b>93,576</b>	<b>112,236</b>	<b>18,938</b>	<b>28,188</b>	<b>8,658</b>	<b>9,966</b>	
<b>Reserve For Encumbrances</b>		<b>213</b>	<b>0</b>	<b>0</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	2021
	<u>F/P/S</u>	<u>Actual</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	0.00
Street Superintendent	F	0.50	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	2.00
Maintenance Specialist II	F	1.00	1.25	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	0.50
Seasonal Summer Labor	S	0.46	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>	<b>4.71</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	61	61	61	61	61	61	64	64	64
Lanes Miles of Street	158.0	158.0	158.0	158.0	158.0	158.0	166.0	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	35.2
Salt Used	861	457	275	300	550	560	550	550	550
Catch Basins Cleaned	1,700	1,800	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	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.



**2021 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	86,164	87,365	82,320	88,239	89,121	90,013	1.00%
203.0000.42700	Gasoline Tax	441,008	480,000	518,184	525,000	525,000	525,000	9.38%
203.0000.47890	Miscellaneous	6,717	1,500	10,500	10,000	10,000	10,000	566.67%
203.0000.49210	Reimbursements	1,497	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>535,386</b>	<b>569,865</b>	<b>612,004</b>	<b>624,239</b>	<b>625,121</b>	<b>626,013</b>	<b>9.54%</b>
203.3220.51000	Salary & Wages	188,367	196,942	204,680	215,046	221,497	227,034	9.19%
203.3220.51050	Wages - Seasonal	9,332	10,200	-	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	23,301	20,000	17,500	17,500	17,500	17,500	-12.50%
203.3220.51110	O.P.E.R.S.	30,914	31,800	31,105	33,984	34,888	35,663	6.87%
203.3220.51125	Medicare	3,012	3,294	3,222	3,520	3,613	3,694	6.86%
203.3220.51200	Health Insurance	72,037	75,240	75,240	81,320	85,386	89,655	8.08%
203.3220.51300	Worker's Compensation	5,738	5,881	4,232	6,455	6,649	6,815	9.76%
203.3220.51400	Life Insurance	112	175	135	135	135	135	-22.86%
203.3220.51500	Uniforms	1,670	2,000	1,500	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	334,483	345,532	337,614	370,160	381,868	392,696	7.13%
203.3220.52100	Travel & Training	1,369	2,000	710	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	9,870	12,000	10,014	12,500	12,500	12,500	4.17%
203.3220.53210	Uniform Rental	3,418	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,416	2,500	1,032	2,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance	6,899	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53420	Facilities Maintenance	5,902	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53440	Radio Maintenance	-	970	-	-	-	-	-100.00%
203.3220.53452	Traffic Signal Maintenance	6,405	7,500	7,500	7,500	7,500	7,500	0.00%
203.3220.53480	Catch Basin Replacement	2,024	7,500	6,222	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	60	250	100	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	9,065	12,500	28,412	27,500	27,500	27,500	120.00%
203.3220.53990	Other Contractual	13,104	19,000	15,393	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	18,142	20,000	17,500	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	4,488	8,000	7,535	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	6,280	4,850	4,850	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	885	1,000	721	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	89,327	114,070	115,989	128,600	128,600	128,600	12.74%

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**2021 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
203.3220.55200	Equipment	1,357	7,000	7,000	1,000	1,000	1,000	-85.71%
203.3220.55553	Traffic Signal Replacement	-	240,000	240,000	-	-	-	-100.00%
	Sub-Total Capital Outlay	1,357	247,000	247,000	1,000	1,000	1,000	-99.60%
<b>Total Expenditures</b>		<b>425,167</b>	<b>706,602</b>	<b>700,603</b>	<b>499,760</b>	<b>511,468</b>	<b>522,296</b>	<b>-29.27%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>110,219</b>	<b>(136,737)</b>	<b>(88,599)</b>	<b>124,479</b>	<b>113,653</b>	<b>103,717</b>	
<b>Fund Balance January 1st</b>		<b>364,373</b>	<b>474,592</b>	<b>474,592</b>	<b>385,993</b>	<b>510,472</b>	<b>624,125</b>	
<b>Fund Balance December 31st</b>		<b>474,592</b>	<b>337,855</b>	<b>385,993</b>	<b>510,472</b>	<b>624,125</b>	<b>727,842</b>	
<b>Reserve For Encumbrances</b>		<b>8,798</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>465,794</b>	<b>317,855</b>	<b>375,993</b>	<b>500,472</b>	<b>614,125</b>	<b>707,842</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.

**2021 BUDGET WORKSHEET**  
**STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	6,986	7,085	6,675	7,120	7,156	7,192	0.49%
204.0000.42700	Gasoline Tax	35,757	38,875	42,015	42,500	42,500	42,500	9.32%
<b>Total Receipts</b>		<b>42,743</b>	<b>45,960</b>	<b>48,690</b>	<b>49,620</b>	<b>49,656</b>	<b>49,692</b>	7.96%
204.3230.53960	Contract - Street Lines	1,068	2,500	2,500	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	11,703	7,000	7,000	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	3,945	6,000	6,000	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	-	15,000	15,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	990	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	17,706	31,500	31,500	31,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	-	100,000	-	150,000	-	-	50.00%
	Sub-Total Capital Outlay	-	100,000	-	150,000	-	-	50.00%
<b>Total Expenditures</b>		<b>17,706</b>	<b>131,500</b>	<b>31,500</b>	<b>181,500</b>	<b>31,500</b>	<b>31,500</b>	38.02%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>25,037</b>	<b>(85,540)</b>	<b>17,190</b>	<b>(131,880)</b>	<b>18,156</b>	<b>18,192</b>	
<b>Fund Balance January 1st</b>		<b>217,348</b>	<b>242,385</b>	<b>242,385</b>	<b>259,575</b>	<b>127,695</b>	<b>145,851</b>	
<b>Fund Balance December 31st</b>		<b>242,385</b>	<b>156,845</b>	<b>259,575</b>	<b>127,695</b>	<b>145,851</b>	<b>164,043</b>	
<b>Reserve For Encumbrances</b>		<b>2,000</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>240,385</b>	<b>154,345</b>	<b>257,075</b>	<b>125,195</b>	<b>143,351</b>	<b>161,543</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	2021
	<u>F/P/S</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.25	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>	<b>1.25</b>

### BUDGET HIGHLIGHTS

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

**2021 BUDGET WORKSHEET**  
**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	215,601	227,372	205,935	217,500	220,000	221,100	-4.34%
205.0000.47890	Miscellaneous	1,206	250	2,500	250	250	500	0.00%
205.0000.49210	Reimbursements	491	1,000	500	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>217,298</b>	<b>228,622</b>	<b>208,935</b>	<b>218,750</b>	<b>221,250</b>	<b>222,600</b>	<b>-4.32%</b>
205.3240.51000	Salary & Wages	61,136	62,727	62,727	65,320	67,280	68,626	4.13%
205.3240.51075	Overtime	6,050	7,500	2,622	7,500	7,500	7,500	0.00%
205.3240.51110	O.P.E.R.S.	9,406	9,832	9,149	10,195	10,469	10,658	3.69%
205.3240.51125	Medicare	908	910	948	1,056	1,084	1,104	16.04%
205.3240.51200	Health Insurance	17,915	23,095	27,840	27,958	29,356	30,824	21.06%
205.3240.51300	Worker's Compensation	1,876	1,923	1,528	1,746	1,798	1,843	-9.20%
205.3240.51400	Life Insurance	47	55	55	55	55	55	0.00%
	Sub-Total Personnel	97,338	106,042	104,869	113,830	117,542	120,610	7.34%
205.3240.53410	Equipment Maintenance	30,456	30,000	30,000	30,000	30,000	30,000	0.00%
205.3240.53480	Catch Basin Replacement	-	2,000	-	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	11,392	10,065	9,775	10,557	11,402	13,549	4.89%
205.3240.53960	Contract - Street Lines	7,234	7,500	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	708	750	750	750	750	750	0.00%
205.3240.54200	Equipment Operation	18,710	24,750	17,500	20,000	20,000	22,500	-19.19%
205.3240.54400	Small Tools	1,427	1,500	1,500	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	-	10,000	10,000	10,000	10,000	10,000	0.00%
205.3240.54520	Salt	43,462	50,000	50,000	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	4,470	5,000	5,000	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	4,980	5,000	5,000	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	-	1,000	1,193	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	2,963	4,000	2,500	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	125,802	151,565	140,718	147,307	148,152	152,799	-2.81%
205.3240.55200	Equipment	1,782	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	1,782	2,000	2,000	2,000	2,000	2,000	0.00%

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**2021 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
Total Expenditures		224,922	259,607	247,587	263,137	267,694	275,409	1.36%
Excess/(Deficiency) of Revenues Over Expenditures		(7,624)	(30,985)	(38,652)	(44,387)	(46,444)	(52,809)	
Fund Balance January 1st		431,746	424,122	424,122	385,470	341,083	294,639	
Fund Balance December 31st		424,122	393,137	385,470	341,083	294,639	241,830	
Reserve For Encumbrances		36,759	10,000	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		387,363	383,137	375,470	331,083	284,639	231,830	

**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
208.0000.43200	State Grant	-	7,500	-	-	-	-	-100.00%
<b>Total Receipts</b>		-	<b>7,500</b>	-	-	-	-	-100.00%
208.6030.52100	Travel & Training	-	5,000	-	11,160	-	-	123.20%
	Sub-Total Other Operating	-	5,000	-	11,160	-	-	123.20%
209.6040.55200	Equipment	-	-	-		-	-	0.00%
<b>Total Expenditures</b>		-	<b>5,000</b>	-	<b>11,160</b>	-	-	123.20%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>2,500</b>	-	<b>(11,160)</b>	-	-	
<b>Fund Balance January 1st</b>		<b>11,160</b>	<b>11,160</b>	<b>11,160</b>	<b>11,160</b>	-	-	
<b>Fund Balance December 31st</b>		<b>11,160</b>	<b>13,660</b>	<b>11,160</b>	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	22,648	2,500	22,000	10,000	10,000	3,000	300.00%
<b>Total Receipts</b>		<b>22,648</b>	<b>2,500</b>	<b>22,000</b>	<b>10,000</b>	<b>10,000</b>	<b>3,000</b>	300.00%
209.6040.53990	Other Contractual	69	-	-	-	-	-	0.00%
	Sub-Total Other Operating	69	-	-	-	-	-	0.00%
209.6040.55200	Equipment	-	3,000	-	63,000	12,500	3,000	2000.00%
<b>Total Expenditures</b>		<b>69</b>	<b>3,000</b>	<b>-</b>	<b>63,000</b>	<b>12,500</b>	<b>3,000</b>	2000.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>22,579</b>	<b>(500)</b>	<b>22,000</b>	<b>(53,000)</b>	<b>(2,500)</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>19,856</b>	<b>42,435</b>	<b>42,435</b>	<b>64,435</b>	<b>11,435</b>	<b>8,935</b>	
<b>Fund Balance December 31st</b>		<b>42,435</b>	<b>41,935</b>	<b>64,435</b>	<b>11,435</b>	<b>8,935</b>	<b>8,935</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,000	750	750	750	750	750	-25.00%
<b>Total Receipts</b>		<b>1,000</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>-25.00%</b>
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	1,500	1,500	-	0.00%
	Sub-Total Other Operating	-	-	-	1,500	1,500	-	0.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,000</b>	<b>750</b>	<b>750</b>	<b>(750)</b>	<b>(750)</b>	<b>750</b>	
<b>Fund Balance January 1st</b>		<b>8,629</b>	<b>9,629</b>	<b>9,629</b>	<b>10,379</b>	<b>9,629</b>	<b>8,879</b>	
<b>Fund Balance December 31st</b>		<b>9,629</b>	<b>10,379</b>	<b>10,379</b>	<b>9,629</b>	<b>8,879</b>	<b>9,629</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	-	50	-	50	50	100	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	<b>50</b>	-	<b>50</b>	<b>50</b>	<b>100</b>	0.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	-	-	-	-	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>50</b>	-	<b>50</b>	<b>50</b>	<b>100</b>	
<b>Fund Balance January 1st</b>		<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,411</b>	<b>1,461</b>	
<b>Fund Balance December 31st</b>		<b>1,361</b>	<b>1,411</b>	<b>1,361</b>	<b>1,411</b>	<b>1,461</b>	<b>1,561</b>	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

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**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
220.0000.44160	PILOT Payments	74,414	74,414	105,035	105,035	105,035	105,035	41.15%
<b>Total Receipts</b>		<b>74,414</b>	<b>74,414</b>	<b>105,035</b>	<b>105,035</b>	<b>105,035</b>	<b>105,035</b>	41.15%
220.3280.53930	County Auditor Fees	999	999	1,479	1,500	1,500	1,500	50.15%
220.3280.57304	TIF Payment to Montgomery County Port Authority	63,387	63,387	94,155	94,035	94,035	94,035	48.35%
220.3280.57305	TIF Payment to Tipp City Schools	10,028	10,028	9,401	9,500	9,500	9,500	-5.27%
	Sub-total Other Expenses	74,414	74,414	105,035	105,035	105,035	105,035	41.15%
<b>Total Expenditures</b>		<b>74,414</b>	<b>74,414</b>	<b>105,035</b>	<b>105,035</b>	<b>105,035</b>	<b>105,035</b>	41.15%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	0	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	0	0	0	
<b>Fund Balance December 31st</b>		-	-	0	0	0	0	
<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:	2021	
		Principal	Interest
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		\$ 48,300	\$ -



**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	220,000	-	-	-	-	-	0.00%
311.0000.48160	Premiums	2,193	-	-	-	-	-	0.00%
311.0000.49100	Transfers	905,300	273,800	274,882	39,682	48,300	48,300	-85.51%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>1,127,493</b>	<b>273,800</b>	<b>274,882</b>	<b>39,682</b>	<b>48,300</b>	<b>48,300</b>	<b>-85.51%</b>
311.8100.53991	Issuance Costs	789	-	-	-	-	-	0.00%
311.8100.56100	Debt - Principal	1,085,682	268,300	254,915	48,300	48,300	48,300	-82.00%
311.8100.56200	Debt - Interest	31,522	5,500	6,582	-	-	-	-100.00%
<b>Total Expenditures</b>		<b>1,117,993</b>	<b>273,800</b>	<b>261,497</b>	<b>48,300</b>	<b>48,300</b>	<b>48,300</b>	<b>-82.36%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>9,500</b>	<b>-</b>	<b>13,385</b>	<b>(8,618)</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>733</b>	<b>10,233</b>	<b>10,233</b>	<b>23,618</b>	<b>15,000</b>	<b>15,000</b>	
<b>Fund Balance December 31st</b>		<b>10,233</b>	<b>10,233</b>	<b>23,618</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % 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	55,000	55,000	55,000	60,000	60,000	65,000	9.09%
312.8105.56200	Debt - Interest	16,008	13,725	13,725	11,250	8,550	5,850	-18.03%
	Sub-Total Debt Service	71,008	68,725	68,725	71,250	68,550	70,850	3.67%
<b>Total Expenditures</b>		<b>74,515</b>	<b>72,232</b>	<b>72,232</b>	<b>74,757</b>	<b>72,057</b>	<b>74,357</b>	3.50%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(862)</b>	<b>1,421</b>	<b>1,421</b>	<b>(1,104)</b>	<b>1,596</b>	<b>(704)</b>	
<b>Fund Balance January 1st</b>		<b>21,161</b>	<b>20,299</b>	<b>20,299</b>	<b>21,720</b>	<b>20,616</b>	<b>22,212</b>	
<b>Fund Balance December 31st</b>		<b>20,299</b>	<b>21,720</b>	<b>21,720</b>	<b>20,616</b>	<b>22,212</b>	<b>21,508</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

Park Improvements - \$15,000 - Safety Surface Installation and Repair  
\$150,000 - 3rd Street Parking Lot (Replace Nature Center Parking)  
\$20,000 - Resurface Tennis Courts and Basketball Court in City Park

Government Center Improvements - \$30,000 - New Sliding Front Doors/Entry Upgrade  
\$16,000 - HVAC Upgrades  
\$10,000 - HVAC for Police Department Sally Port  
\$5,000 - Replace Heat Exchangers as necessary

TFAC Improvements - \$10,000 - Lifeguard Umbrellas, Diving Boards, etc.

Street Improvements - CR25A Road Widening (Springmeade to I-75 Exit 69)  
\$1,335,000 funded by ODOT/MVRPC Transportation Grant  
\$450,000 Self-Pay Traffic Signal Replacement  
\$180,000 - City Share of Project  
\$590,000 - Annual Repaving Program  
\$150,000 - alleys, curbs, gutters, and stormwater improvements  
\$750,000 - I-75 Exit 68 Interchange Improvements  
\$8,000 - Replace Flashing Light at Parkwood & Wagon Wheel Drive

### Equipment by Department:

#### Police Dept.

Cruisers/Vehicles- \$91,250  
Impound Lot - \$30,000

#### Parks Dept

3/4 Ton Truck - \$35,000  
Tri-Deck Mower - \$18,000  
Zero turn Mower- \$10,000

#### Fire/EMS Dept

SCBA Cascade/Fill Station - \$60,000  
Staff Command Vehicle - \$55,000  
Ambulance (replace 2014 model) - \$297,000  
Cardiac Monitor - \$35,000

#### Administration/Engineering

Software/Licensing - \$56,000  
Computer Replacement - \$69,150  
Fiber Optics Testing and Maintenance - \$10,000  
Replace City Manager's Copy Machine - \$12,000  
Planimetrics (Contour Layer) - \$15,000  
Replace Two Tornado Sirens - \$50,000

**2021 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	880,231	924,919	924,919	940,180	977,787	1,007,121	1.65%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,100,628	1,153,742	1,153,742	1,172,779	1,219,690	1,256,281	1.65%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,100,629	1,153,742	1,153,742	1,172,779	1,219,690	1,256,281	1.65%
417.0000.43100	Federal Grant	39,001	1,549,980	10,771	-	-	-	-100.00%
417.0000.43210	State/Local Grant	177,225	377,000	50,000	-	-	-	-100.00%
417.0000.44190	Township - EMS Share	-	26,000	26,000	91,676	77,220	-	252.60%
417.0000.47100	Sale of Assets	29,823	15,000	53,506	25,000	25,000	25,000	66.67%
417.0000.47410	Assessments-SWC&G	23,366	30,000	61,285	30,000	30,000	30,000	0.00%
417.0000.47700	Donations - Parks	2,500	10,000	2,650	5,000	5,000	10,000	-50.00%
417.0000.47890	Other Miscellaneous Revenue	-	-	80	-	-	-	0.00%
417.0000.49110	Transfers - General Fund	-	-	175,000	-	-	-	0.00%
417.0000.49210	Reimbursements	204	1,000	7,500	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>3,353,607</b>	<b>5,241,383</b>	<b>3,619,195</b>	<b>3,438,414</b>	<b>3,555,387</b>	<b>3,585,683</b>	<b>-34.40%</b>
417.7100.53930	County Auditor Fees	1,158	1,500	1,148	1,500	1,500	1,500	0.00%
417.7100.53992	Auction Expenses	1,739	1,000	1,500	1,500	1,500	1,500	50.00%
	Sub-Total Other Operating	2,897	2,500	2,648	3,000	3,000	3,000	20.00%
417.7100.55100	Facilities	43,525	122,000	99,978	61,000	289,000	132,000	-50.00%
417.7100.55102	Public Restrooms in City Park	255,938	-	-	-	-	-	0.00%
417.7100.55105	Facilities - Parks	80,316	132,000	89,435	185,000	450,000	70,000	40.15%
417.7100.55106	Storage Facility/Land Purchase	-	-	-	-	-	150,000	0.00%
417.7100.55110	Old City Building Renovation	-	-	-	-	-	15,000	0.00%
417.7100.55200	Equipment - Administration	61,143	90,000	136,961	97,000	22,000	22,000	7.78%
417.7100.55201	Equipment - Fire	23,970	394,000	572,005	447,000	374,000	-	13.45%
417.7100.55202	Equipment - EMS	46,401	-	45,349	-	-	-	0.00%
417.7100.55203	Equipment - Police	63,824	100,250	162,449	121,250	117,000	151,500	20.95%
417.7100.55205	Equipment - Street	154,061	-	-	-	-	35,000	0.00%
417.7100.55206	Equipment - Parks	51,048	11,250	9,457	63,000	56,750	30,000	460.00%
417.7100.55207	Equipment - Finance	-	200,000	200,000	50,000	-	-	-75.00%
417.7100.55208	Equipment - TFAC	47,927	100,000	95,613	10,000	334,000	75,000	-90.00%
417.7100.55220	Info Tech. Upgrade	91,071	46,300	46,300	75,150	65,175	79,400	62.31%
417.7100.55510	Street Resurfacing	534,421	280,000	280,000	590,000	600,000	750,000	110.71%
417.7100.55520	Sidewalks, Curbs, & Gutters	26,528	50,000	50,960	50,000	50,000	50,000	0.00%
417.7100.55530	Alley Repair/Resurfacing	-	25,000	-	50,000	50,000	75,000	100.00%

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**2021 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
417.7100.55531	Stormsewer Improvements	98,287	90,000	76,980	50,000	50,000	45,000	-44.44%
417.7100.55536	Maple Hill Bridge Reconstruction	306,461	-	-	-	-	-	0.00%
417.7100.55537	I-75 Interchange Improvements	11,343	50,000	7,562	750,000	-	-	1400.00%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna)	8,847	745,000	745,000	-	-	-	-100.00%
417.7100.55540	W. Plum St. Reconstruction	-	300,000	300,000	-	-	-	-100.00%
417.7100.55541	Wunderwood Drive Improvements	-	175,000	196,615	-	-	-	-100.00%
417.7100.55543	3rd Street Culvert Replacement	-	450,000	450,000	-	-	-	-100.00%
417.7100.55545	CSX Quiet Zone Improvements	-	50,000	50,000	-	750,000	750,000	-100.00%
417.7100.55551	Abbott Park Way Construction	-	-	93,500	-	-	-	0.00%
417.7100.55553	Traffic Signal Improvements	-	-	-	458,000	-	-	0.00%
417.7100.55555	Main St. Streetscape	69,159	1,842,000	386,359	-	-	-	-100.00%
417.7100.55556	County Road 25A Reconstruction	115,426	-	46,660	180,000	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	-	-	-	-	-	200,000	0.00%
417.7100.55569	I-75 Storm Drainage Improvements	-	-	400,000	-	-	-	0.00%
	Sub-Total Capital Outlay	2,089,696	5,252,800	4,541,183	3,237,400	3,207,925	2,629,900	-38.37%
417.7100.57130	Trf-Bond Ret. Fund Prin.	867,500	268,300	268,300	48,300	48,300	48,300	-82.00%
417.7100.57140	Trf-Bond Ret. Fund Int.	37,800	5,500	6,582	-	-	-	-100.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	93,207	95,000	99,477	97,500	100,000	102,500	2.63%
417.7100.57310	Tax Refunds	77,552	75,000	75,000	75,000	75,000	75,000	0.00%
	Sub-Total Transfer/Refunds	1,076,059	443,800	449,359	220,800	223,300	225,800	-50.25%
<b>Total Expenditures</b>		<b>3,168,652</b>	<b>5,699,100</b>	<b>4,993,190</b>	<b>3,461,200</b>	<b>3,434,225</b>	<b>2,858,700</b>	<b>-39.27%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>184,955</b>	<b>(457,717)</b>	<b>(1,373,995)</b>	<b>(22,786)</b>	<b>121,162</b>	<b>726,983</b>	
<b>Fund Balance January 1st</b>		<b>1,767,633</b>	<b>1,952,588</b>	<b>1,952,588</b>	<b>578,593</b>	<b>555,807</b>	<b>676,969</b>	
<b>Fund Balance December 31st</b>		<b>1,952,588</b>	<b>1,494,871</b>	<b>578,593</b>	<b>555,807</b>	<b>676,969</b>	<b>1,403,952</b>	
<b>Reserve For Encumbrances</b>		<b>1,339,226</b>	<b>525,000</b>	<b>500,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>613,362</b>	<b>969,871</b>	<b>78,593</b>	<b>455,807</b>	<b>576,969</b>	<b>1,303,952</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.



**2021 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
420.0000.47700	Donations	-	-	5,000	-	-	-	0.00%
420.0000.47840	Park Development Fee	14,987	5,000	10,000	5,000	5,000	5,000	0.00%
<b>Total Receipts</b>		<b>14,987</b>	<b>5,000</b>	<b>15,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	0.00%
420.7105.55110	Subdivision Parks	-	-	20,000	-	-	-	0.00%
420.7105.55207	Equipment - Pool/Parks	10,981	10,000	30,000	10,000	10,000	10,000	0.00%
	Sub-Total Capital Outlay	10,981	10,000	50,000	10,000	10,000	10,000	0.00%
<b>Total Expenditures</b>		<b>10,981</b>	<b>10,000</b>	<b>50,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>4,006</b>	<b>(5,000)</b>	<b>(35,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	
<b>Fund Balance January 1st</b>		<b>74,571</b>	<b>78,577</b>	<b>78,577</b>	<b>43,577</b>	<b>38,577</b>	<b>33,577</b>	
<b>Fund Balance December 31st</b>		<b>78,577</b>	<b>73,577</b>	<b>43,577</b>	<b>38,577</b>	<b>33,577</b>	<b>28,577</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2016 BUDGET WORKSHEET  
ABBOTT PARK WAY PROJECT FUND**

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

<u>Account</u>	<u>Description</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2014-15 % Inc/Dec</u>
421.0000.43201	State Grant - ODOD ISIF Program	-	-	375,000	-	-	0.00%
421.0000.43202	State Grant- ODOD Roadway	-	-	120,000	-	-	0.00%
421.0000.47750	Developer Contribution	-	-	225,000	-	-	0.00%
421.0000.49520	Advance In	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	<b>720,000</b>	-	-	0.00%
421.7120.55551	Abbott Way Construction	-	-	720,000	-	-	0.00%
	Sub-Total Capital Outlay	-	-	720,000	-	-	0.00%
<b>Total Expenditures</b>		-	-	<b>720,000</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>							

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

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**2021 BUDGET WORKSHEET  
25-A CONSTRUCTION FUND**

This Fund was initially established to account for construction costs on the County Road 25A Construction Project (SR571 to Kessler-Cowlesville). This construction fund will be used in 2015-2018 for the widening-reconstruction of County Road 25A from SR571 south to Evanston Road.

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2020-2021 % Inc/Dec</u>
428.0000.43100	Federal Grant	42,377	-	-	1,335,100	-	-	-100.00%
428.0000.43200	State Grant	38,736	-	-	-	-	-	-100.00%
428.0000.43300	Local Grant	-	-	-	-	-	-	0.00%
428.0000.49150	Advance from General Fund	-	-	-	-	-	-	-100.00%
<b>Total Receipts</b>		<b>81,113</b>	-	-	<b>1,335,100</b>	-	-	-100.00%
428.7130.53380	Design & Inspection	-	-	-	-	-	-	0.00%
428.7130.53990	Other Contractual	-	-	-	-	-	-	0.00%
428.7130.53991	Bond Rating/Issuance Fees	-	-	-	-	-	-	0.00%
428.7130.55110	Easements/Right of Way	-	-	-	-	-	-	0.00%
428.7130.55556	25A Engineering	-	-	-	-	-	-	0.00%
428.7130.55557	25A Construction	-	-	-	1,335,100	-	-	-100.00%
	Sub-total Capital Outlay	-	-	-	1,335,100	-	-	-100.00%
428.7130.57130	Trf-Bond Ret. Fund - Prin.	-	-	-	-	-	-	0.00%
428.7130.57140	Trf-Bond Ret. Fund - Int.	-	-	-	-	-	-	0.00%
428.7130.57500	Advance Out (to General Fund)	81,113	-	-	-	-	-	0.00%
	Sub-Total Transfers	81,113	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>81,113</b>	-	-	<b>1,335,100</b>	-	-	-100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>0</b>	-	-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	-	-	
<b>Fund Balance December 31st</b>		<b>0</b>	-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

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**2021 BUDGET WORKSHEET  
STREETSCAPE PROJECT FUND**

This Fund was initially established to account for

. As that project has been completed, this Fund will be repurposed for the  
THE Downtown Streetscape Project. A separate construction fund is required to account for proceeds  
of the State's ODOD and 629 Grants.

<u>Account</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>2020-2021 % Inc/Dec</u>
429.0000.43100	Federal Grant	-	-	1,549,980	-	-	0.00%
429.0000.43200	State Grant	-	-	-	-	-	0.00%
429.0000.43300	Local Grant	-	-	-	-	-	0.00%
429.0000.49150	Advance from General Fund	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	<b>1,549,980</b>	-	-	0.00%
429.7140.55555	Main St. Streetscape	-	-	1,549,980	-	-	0.00%
	Sub-total Capital Outlay	-	-	1,549,980	-	-	0.00%
<b>Total Expenditures</b>		-	-	<b>1,549,980</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>		-	-	-	-	-	

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**2021 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
605.0000.43230	ODOT/CMAQ Grant	-	-	-	-	-	-	0.00%
605.0000.44310	Electric Light & Power Charges	18,263,828	19,132,731	16,014,051	18,263,828	18,811,743	19,752,330	-4.54%
605.0000.44330	Electric Line Extension Fees	53,070	35,000	48,840	35,000	35,000	25,000	0.00%
605.0000.47100	Sale of Assets	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	108,042	412,000	411,967	-	-	-	-100.00%
605.0000.47890	Other Misc. Revenue	355,725	75,000	75,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	4,900,000	3,000,000	3,000,000	7,500,000	6,500,000	5,500,000	150.00%
605.0000.48160	Premium on Sale of Debt	48,853	20,000	26,010	21,675	17,340	13,000	8.38%
605.0000.49210	Reimbursements	7,154	25,000	5,000	25,000	25,000	25,000	0.00%
<b>Total Receipts</b>		<b>23,787,065</b>	<b>22,701,792</b>	<b>19,582,929</b>	<b>25,922,564</b>	<b>25,466,144</b>	<b>25,392,391</b>	<b>14.19%</b>
Administration	Personnel	110,935	122,608	90,515	133,040	137,485	142,085	8.51%
	Other Operating	797,127	882,910	807,459	924,584	959,943	887,182	4.72%
	Debt Service	5,361,253	5,010,250	5,046,592	3,090,000	7,725,000	6,695,000	-38.33%
	Transfers	220,389	263,261	227,497	222,574	225,814	232,975	-15.46%
	Sub-total Administration	6,489,704	6,279,029	6,172,063	4,370,198	9,048,242	7,957,242	-30.40%
Distribution	Personnel	1,309,071	1,302,212	1,251,977	1,354,180	1,396,861	1,453,842	3.99%
	Operating	392,390	518,805	405,817	501,500	504,360	501,095	-3.34%
	Capital Outlay	4,137,843	1,850,600	1,451,215	5,990,000	805,000	595,000	223.68%
	Refunds	3,993	4,000	4,251	4,000	4,000	4,000	0.00%
	Sub-Total Distribution	5,843,297	3,675,617	3,113,260	7,849,680	2,710,221	2,553,937	113.56%
Purchase of Power		12,764,106	14,264,869	12,859,852	14,264,869	14,978,112	15,727,018	0.00%
<b>Total Expenditures</b>		<b>25,097,107</b>	<b>24,219,515</b>	<b>22,145,175</b>	<b>26,484,747</b>	<b>26,736,575</b>	<b>26,238,197</b>	<b>9.35%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(1,310,042)</b>	<b>(1,517,723)</b>	<b>(2,562,246)</b>	<b>(562,183)</b>	<b>(1,270,431)</b>	<b>(845,806)</b>	
Fund Balance January 1st		13,284,447	11,974,405	11,974,405	9,412,159	8,849,976	7,579,545	
Fund Balance December 31st		11,974,405	10,456,682	9,412,159	8,849,976	7,579,545	6,733,739	
Reserve For Encumbrances		341,618	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
<b>Unencumbered Fund Balance at December 31</b>		<b>11,632,787</b>	<b>9,456,682</b>	<b>8,412,159</b>	<b>7,849,976</b>	<b>6,579,545</b>	<b>5,733,739</b>	

## ELECTRIC FUND - DEPARTMENT: ELECTRIC 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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.15	0.15	0.15	0	0	0
Utility Director	F	0.5	0.5	0.5	0	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	0.35
Asst. Utility Director	F	0	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	0.5
Engineering Technician	F	0.5	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>	<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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
605.5260.51000	Salary & Wages	77,165	85,941	61,296	93,459	96,263	99,151	8.75%
605.5260.51110	O.P.E.R.S.	10,803	12,032	8,581	13,084	13,477	13,881	8.74%
605.5260.51125	Medicare	1,119	1,246	889	1,355	1,396	1,438	8.75%
605.5260.51200	Health Insurance	19,596	21,140	17,500	22,643	23,775	24,964	7.11%
605.5260.51300	Worker's Compensation	2,194	2,249	2,249	2,499	2,574	2,651	11.12%
605.5260.51400	Life Insurance	58	-	-	-	-	-	0.00%
	Sub-Total Personnel	110,935	122,608	90,515	133,040	137,485	142,085	8.51%
605.5260.52100	Travel & Training	1,107	4,500	1,500	4,500	4,500	4,500	0.00%
605.5260.53320	Engineering	5,749	7,000	6,000	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	-	6,000	6,000	6,000	6,000	6,000	0.00%
605.5260.53360	Economic Development	6,603	15,000	15,000	15,000	15,000	15,000	0.00%
605.5260.53363	GIS Contractual Services	9,262	25,000	12,645	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	17,569	15,811	11,848	20,000	16,000	13,000	26.49%
605.5260.53410	Maintenance Contracts	23,309	25,000	25,000	25,000	25,000	25,000	0.00%
605.5260.53600	Advertising	1,120	1,000	1,000	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	2,142	1,500	1,500	1,500	1,500	800	0.00%
605.5260.53800	Dues & Subscriptions	13,533	13,400	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	18,190	18,000	26,884	18,000	18,000	18,000	0.00%
605.5260.53991	Electric Excise Tax - Local	680,299	730,724	668,446	767,261	805,624	738,310	5.00%
605.5260.53992	Electric Excise Tax - Outside	17,417	18,975	17,236	19,923	20,919	19,172	5.00%
605.5260.54100	Office Supplies	827	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	797,127	882,910	807,459	924,584	959,943	887,182	4.72%
605.5260.56100	Debt Payment - Principal	5,250,000	4,900,000	4,900,000	3,000,000	7,500,000	6,500,000	-38.78%
605.5260.56200	Debt Payment - Interest	111,253	110,250	146,592	90,000	225,000	195,000	-18.37%
	Sub-Total Debt Service	5,361,253	5,010,250	5,046,592	3,090,000	7,725,000	6,695,000	-38.33%
605.5260.57205	Utility Billing Charges - Reimb.	94,681	105,449	105,449	96,865	96,334	98,963	-8.14%
605.5260.57210	Administrative Reimbursements	125,708	157,812	122,048	125,709	129,480	134,012	-20.34%
	Sub-Total Transfers	220,389	263,261	227,497	222,574	225,814	232,975	-15.46%
<b>Total Administration Expenditures</b>		<b>6,489,704</b>	<b>6,279,029</b>	<b>6,172,063</b>	<b>4,370,198</b>	<b>9,048,242</b>	<b>7,957,242</b>	<b>-30.40%</b>

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

		<b>STAFFING</b>								
	<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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	5.00	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	3.00
Tree Trimmer	F	2.00	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	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>12.00</b>

		<b>PERFORMANCE MEASURES</b>								
		<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 Actual</u>	<u>2020 Estimated</u>	<u>2021 Estimated</u>
MW Peak - Annual		32	31.7	33.3	34	33.4	35.7	34	34.5	34.5
MwH - Total		151,000	149,974	156,907	152,510	164,678	174,701	175,000	175,000	175,000
Residential		52,210	47,175	46,886	52,732	44,458	48,543	50,000	50,000	50,000
General Service		23,000	22,599	21,874	24,423	21,074	21,962	22,000	22,000	22,000
LP		73,290	77,721	85,663	73,205	97,215	101,526	100,000	100,000	100,000
No Charge		2,500	2,479	2,484	2,500	1,930	2,670	2,500	2,500	2,500
Street Lights Maintained		1,425	1,510	1,559	1,425	1,695	1,740	1,740	1,740	1,740
Meters		4,850	4,927	4,918	4,850	5,006	5,056	5,100	5,100	5,100
Trees Trimmed(mi)		6.5	3.5	6.5	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	\$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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
605.5270.51000	Salary & Wages	778,088	833,651	809,153	860,963	886,792	913,396	3.28%
605.5270.51050	Wages - Part Time	12,081	18,500	4,373	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	132,940	50,000	50,000	50,000	50,000	50,000	0.00%
605.5270.51076	Mutual Aid Overtime	2,312	-	-	-	-	-	0.00%
605.5270.51110	O.P.E.R.S.	128,821	126,301	120,894	130,125	133,741	137,465	3.03%
605.5270.51125	Medicare	12,972	13,081	12,521	13,477	13,852	14,237	3.03%
605.5270.51200	Health Insurance	208,187	221,307	221,307	243,396	255,566	281,123	9.98%
605.5270.51300	Worker's Compensation	23,095	23,672	20,529	23,019	23,710	24,421	-2.76%
605.5270.51400	Life Insurance	482	700	700	700	700	700	0.00%
605.5270.51500	Uniforms	10,093	15,000	12,500	14,000	14,000	14,000	-6.67%
	Sub-Total Personnel	1,309,071	1,302,212	1,251,977	1,354,180	1,396,861	1,453,842	3.99%
605.5270.52100	Travel & Training	16,138	30,000	20,000	30,000	30,000	30,000	0.00%
605.5270.53100	Utilities	9,808	20,000	10,813	20,000	20,000	20,000	0.00%
605.5270.53210	Uniform Rental	10,735	10,000	10,000	-	-	-	0.00%
605.5270.53352	OSHA/Safety Equipment	1,946	5,000	5,000	5,000	5,000	5,000	0.00%
605.5270.53384	PCB Removal & Testing	-	1,000	-	-	-	-	-100.00%
605.5270.53410	Equipment Maintenance	33,112	55,000	35,000	40,000	40,000	40,000	-27.27%
605.5270.53420	Facilities Maintenance	10,389	15,000	12,500	15,000	15,000	15,000	0.00%
605.5270.53440	Radio Maintenance	388	1,500	500	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	-	5,000	1,000	4,000	4,000	4,000	-20.00%
605.5270.53451	Substation Maintenance	1,043	25,000	12,500	25,000	25,000	25,000	0.00%
605.5270.53500	Insurance	72,313	63,805	62,037	67,000	72,360	79,595	5.01%
605.5270.53990	Other Contractual	50,579	50,000	50,000	50,000	50,000	50,000	0.00%
605.5270.54200	Equipment Operation	29,907	30,000	25,172	30,000	30,000	30,000	0.00%
605.5270.54600	Electric Supplies	33,186	25,000	25,000	25,000	25,000	25,000	0.00%
605.5270.54610	Electric Meters	2,437	10,000	5,000	12,000	12,000	12,000	20.00%
605.5270.54620	Street Lights	182	12,000	16,295	14,000	14,000	14,000	16.67%
605.5270.54700	Other Supplies	13,031	20,000	15,000	20,000	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	23,030	27,000	20,000	27,000	27,000	25,000	0.00%
605.5270.54732	Overhead Transformers	38,992	27,000	20,000	27,000	27,000	25,000	0.00%
605.5270.54733	Underground Transformers	800	32,500	20,000	35,000	32,500	30,000	7.69%
605.5270.54734	Overhead Conductors	11,227	27,000	20,000	27,000	27,000	25,000	0.00%
605.5270.54735	Underground Conductors	33,147	27,000	20,000	27,000	27,000	25,000	0.00%
	Sub-Total Other Operating	392,390	518,805	405,817	501,500	504,360	501,095	-3.34%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
605.5270.55100	Facilities	39,212	500,000	500,000	-	-	-	-100.00%
605.5270.55200	Equipment	348,761	580,600	27,173	720,000	535,000	250,000	24.01%
605.5270.55214	SCADA System	-	500,000	500,000	-	-	-	-100.00%
605.5270.55413	Street Light Conversion	7,755	60,000	49,000	60,000	60,000	60,000	0.00%
605.5270.55711	69 KV Loop	-	-	-	-	-	75,000	0.00%
605.5270.55712	DP&L - 2nd Tap	-	-	15,000	-	-	-	0.00%
605.5270.55721	New Subdivision Development	31,834	150,000	88,327	150,000	150,000	150,000	0.00%
605.5270.55730	Line Improvements	30,155	60,000	46,887	60,000	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	3,680,126	-	224,828	5,000,000	-	-	0.00%
	Sub-Total Capital Outlay	4,137,843	1,850,600	1,451,215	5,990,000	805,000	595,000	223.68%
605.5270.57300	Refunds	3,993	4,000	4,251	4,000	4,000	4,000	0.00%
	Sub-Total Refunds	3,993	4,000	4,251	4,000	4,000	4,000	0.00%
<b>Total Distribution Expenditures</b>		<b>5,843,297</b>	<b>3,675,617</b>	<b>3,113,260</b>	<b>7,849,680</b>	<b>2,710,221</b>	<b>2,553,937</b>	<b>113.56%</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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
605.5280.53970	Power Purchase	12,764,106	14,264,869	12,859,852	14,264,869	14,978,112	15,727,018	0.00%
<b>Total Expenditures</b>		<b>12,764,106</b>	<b>14,264,869</b>	<b>12,859,852</b>	<b>14,264,869</b>	<b>14,978,112</b>	<b>15,727,018</b>	

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**2021 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
608.0000.43200	State Grant	-	-	-	-	235,000	-	0.00%
608.0000.44410	Water & Supply Charges	3,172,618	3,369,653	3,307,778	3,582,143	3,836,475	4,108,864	6.31%
608.0000.44420	Sale of Bulk Water	2,679	1,000	2,500	2,500	2,500	2,500	150.00%
608.0000.44430	Water Tap-In Fees	70,273	65,000	40,000	40,000	30,000	30,000	-38.46%
608.0000.44450	Intervening User Fees	-	5,000	-	5,000	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	426,401	470,941	470,941	510,321	522,820	503,591	8.36%
608.0000.44475	NAWA- Well Charges	22,960	23,000	22,932	23,000	23,000	23,000	0.00%
608.0000.47430	Assessments - Water	2,881	3,000	2,771	2,775	2,775	2,775	-7.50%
608.0000.47890	Miscellaneous	14,118	6,000	40,000	15,000	15,000	15,000	150.00%
608.0000.48110	Sale of Notes	1,452,500	1,232,665	1,147,500	875,000	667,500	460,000	-29.02%
608.0000.48160	Premium on Debt Sale	14,481	10,500	9,949	13,240	12,973	10,843	26.10%
608.0000.49210	Reimbursements	3,687	10,000	5,000	5,000	5,000	5,000	-50.00%
<b>Total Receipts</b>		<b>5,182,598</b>	<b>5,196,759</b>	<b>5,049,371</b>	<b>5,073,979</b>	<b>5,358,043</b>	<b>5,166,573</b>	-2.36%
Administration	Personnel	49,688	59,362	55,686	58,172	60,101	61,600	-2.00%
	Other Operating	32,421	43,800	26,510	40,800	40,800	40,900	-6.85%
	Debt Service	1,765,015	1,654,936	1,516,335	1,313,185	1,065,121	870,706	-20.65%
	Transfers	149,535	163,059	151,336	159,289	160,849	165,984	-2.31%
	Sub-total Administration	1,996,659	1,921,157	1,749,867	1,571,446	1,326,871	1,139,190	-18.20%
Distribution	Personnel	262,750	306,005	288,769	345,241	355,934	364,393	12.82%
	Operating	144,815	391,955	146,355	269,103	305,655	309,101	-31.34%
	Capital Outlay	166,663	938,000	493,813	905,000	89,000	594,000	-3.52%
	Refunds	1,059	1,500	1,500	1,500	1,500	1,500	0.00%
	Sub-Total Distribution	575,287	1,637,460	930,437	1,520,844	752,089	1,268,994	-7.12%
Treatment	Personnel	425,602	470,941	489,151	476,148	491,454	503,591	1.11%
	Operating	1,883,448	2,011,228	1,889,160	2,071,565	2,133,712	2,197,723	3.00%
	Sub-Total Distribution	2,309,050	2,482,169	2,378,311	2,547,713	2,625,166	2,701,314	2.64%
<b>Total Expenditures</b>		<b>4,880,996</b>	<b>6,040,786</b>	<b>5,058,615</b>	<b>5,640,003</b>	<b>4,704,126</b>	<b>5,109,499</b>	-6.63%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>301,602</b>	<b>(844,027)</b>	<b>(9,244)</b>	<b>(566,024)</b>	<b>653,917</b>	<b>57,074</b>	
<b>Fund Balance January 1st</b>		<b>1,457,296</b>	<b>1,758,898</b>	<b>1,758,898</b>	<b>1,749,654</b>	<b>1,183,630</b>	<b>1,837,547</b>	
<b>Fund Balance December 31st</b>		<b>1,758,898</b>	<b>914,871</b>	<b>1,749,654</b>	<b>1,183,630</b>	<b>1,837,547</b>	<b>1,894,621</b>	
<b>Reserve For Encumbrances</b>		<b>468,019</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>1,290,879</b>	<b>814,871</b>	<b>1,649,654</b>	<b>1,083,630</b>	<b>1,737,547</b>	<b>1,794,621</b>	

## WATER FUND - DEPARTMENT: WATER 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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.05	0.05	0.05	0.15	0.15	0.15
Utility Director	F	0.2	0.2	0.2	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering		0	0	0	0.15	0.15	0.15	0	0	0
Asst. Utility Director	F	0	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	0.2
Engineering Technician(GIS)	F	0.25	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>	<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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
608.5290.51000	Salary & Wages	33,578	38,272	35,000	41,438	42,681	43,535	8.27%
608.5290.51110	O.P.E.R.S.	4,701	5,358	4,900	5,801	5,975	6,095	8.27%
608.5290.51125	Medicare	487	555	508	601	619	631	8.29%
608.5290.51200	Health Insurance	9,951	14,182	14,182	9,224	9,685	10,169	-34.96%
608.5290.51300	Worker's Compensation	971	995	1,096	1,108	1,141	1,170	11.36%
608.5290.51400	Life Insurance	-	-	-	-	-	-	0.00%
	Sub-Total Personnel	49,688	59,362	55,686	58,172	60,101	61,600	-2.00%
608.5290.52100	Travel & Training	1,397	2,000	1,000	2,000	2,000	2,000	0.00%
608.5290.53320	Engineering	7,938	10,000	63	10,000	10,000	10,000	0.00%
608.5290.53363	GIS Contractual Services	5,257	6,000	5,587	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	13,650	12,000	12,000	12,000	12,000	12,000	0.00%
608.5290.53600	Advertising	90	1,000	500	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	460	800	500	800	800	800	0.00%
608.5290.53800	Dues & Subscriptions	338	4,000	360	1,000	1,000	1,000	-75.00%
608.5290.53990	Other Contractual	1,331	6,000	6,000	6,000	6,000	6,100	0.00%
608.5290.54100	Office Supplies	1,960	2,000	500	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	32,421	43,800	26,510	40,800	40,800	40,900	-6.85%
608.5290.56050	Cost of Debt Issuance	5,208	4,687	4,532	4,218	3,796	3,416	-10.01%
608.5290.56100	Debt Payment - Principal	1,724,598	1,621,482	1,468,349	1,278,150	1,023,150	815,650	-21.17%
608.5290.56200	Debt Payment - Interest	35,209	28,767	43,454	30,817	38,175	51,640	7.13%
	Sub-Total Debt Service	1,765,015	1,654,936	1,516,335	1,313,185	1,065,121	870,706	-20.65%
608.5290.57205	Utility Billing Charges - Reimb.	54,103	60,256	60,256	65,477	64,223	65,976	8.66%
608.5290.57210	Adm. Reimbursements	95,432	102,803	91,080	93,812	96,626	100,008	-8.75%
	Sub-Total Transfers	149,535	163,059	151,336	159,289	160,849	165,984	-2.31%
<b>Total Administration Expenditures</b>		<b>1,996,659</b>	<b>1,921,157</b>	<b>1,749,867</b>	<b>1,571,446</b>	<b>1,326,871</b>	<b>1,139,190</b>	<b>-18.20%</b>

## WATER FUND - DEPARTMENT: WATER DISTRIBUTION

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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Water / Sewer Supt.	F	0.30	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	0.50
Utility Plant Operator II	F	0.50	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	1.00
Maint.Specialist II (2)	F	1.00	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	0.00
Laborer (50%) - 3	S	0.80	0.80	0.80	0.46	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>	<b>3.76</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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
New Meters Installed		25	22	14	17	27	46	40	30	30
Meters Replaced		40	26	17	6	5	12	7	15	15
Total Meters		4,113	4,135	4,159	4,177	4,204	4,250	4,290	4,320	4,350
Service Calls		450	400	269	270	270	416	463	400	400
Utility Markings		1,100	850	1,256	1,282	1,231	1,389	2,182	2,400	2,200
Taps		25	20	14	17	16	46	40	30	30
Miles of Water Main		57	57	57	57	59	59	59	59	59
Water Main Breaks		6	11	6	4	2	7	6	8	8

### 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%.

Salary - \$60,000 for retirement of Water/Sewer Foreman(split 50%)

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
608.5300.51000	Salary & Wages	176,679	188,740	193,453	222,093	228,756	233,331	17.67%
608.5300.51050	Wages - Part Time	4,492	10,000	2,000	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	8,230	11,000	10,000	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	26,021	29,364	28,763	34,033	34,966	35,606	15.90%
608.5300.51125	Medicare	2,743	3,041	2,979	3,525	3,621	3,688	15.92%
608.5300.51200	Health Insurance	37,516	56,467	46,126	56,452	59,275	62,239	-0.03%
608.5300.51300	Worker's Compensation	5,061	5,188	3,248	5,938	6,116	6,269	14.46%
608.5300.51400	Life Insurance	191	205	200	200	200	200	-2.44%
608.5300.51500	Uniforms	1,817	2,000	2,000	2,000	2,000	2,060	0.00%
	Sub-Total Personnel	262,750	306,005	288,769	345,241	355,934	364,393	12.82%
608.5300.52100	Travel & Training	2,516	3,500	2,500	3,500	3,500	3,500	0.00%
608.5300.53100	Utilities	31,372	40,000	37,404	40,000	40,000	40,000	0.00%
608.5300.53352	OSHA/Safety Equipment	132	2,500	-	2,500	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	9,403	11,000	11,000	13,000	13,000	13,000	18.18%
608.5300.53420	Facilities Maintenance	2,806	6,000	5,000	6,000	6,000	6,000	0.00%
608.5300.53425	Tower Maintenance	-	200,000	-	75,000	110,000	110,000	-62.50%
608.5300.53426	WRRSP Maintenance	-	15,000	5,000	15,000	15,000	15,000	0.00%
608.5300.53440	Radio Maintenance	-	250	-	-	-	-	-100.00%
608.5300.53450	System Maintenance	6,130	9,000	5,000	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	18,870	5,000	5,000	5,000	5,000	5,000	0.00%
608.5300.53453	Well Head Monitoring	4,793	6,000	5,000	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	20,942	18,505	17,966	19,403	20,955	24,901	4.85%
608.5300.53970	Line Oversizing	-	5,500	-	5,000	5,000	5,000	-9.09%
608.5300.53990	Other Contractual	3,246	12,500	7,500	12,500	12,500	12,000	0.00%
608.5300.54200	Equipment Operation	7,607	11,000	7,785	11,000	11,000	11,000	0.00%
608.5300.54400	Small Tools	1,701	2,000	1,400	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	1,942	2,700	2,000	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	14,899	20,000	15,000	20,000	20,000	20,000	0.00%
608.5300.54810	Chemicals	801	1,500	800	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	17,655	20,000	18,000	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	144,815	391,955	146,355	269,103	305,655	309,101	-31.34%

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**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
608.5300.55110	Service Center	8,956	500,000	40,000	875,000	-	-	75.00%
608.5300.55200	Equipment	5,625	10,000	9,529	-	19,000	94,000	-100.00%
608.5300.55630	Water Line Improvements	-	103,000	103,000	30,000	70,000	500,000	-70.87%
608.5300.55632	Water Tower Renovation	148,582	150,000	150,000	-	-	-	-100.00%
608.5300.55648	Water Line - Wonderwood	3,500	175,000	191,284	-	-	-	-100.00%
	Sub-Total Capital Outlay	166,663	938,000	493,813	905,000	89,000	594,000	-3.52%
608.5300.57200	Reimbursements	1,059	1,500	1,500	1,500	1,500	1,500	0.00%
	Sub-Total Refunds	1,059	1,500	1,500	1,500	1,500	1,500	0.00%
<b>Total Distribution Expenditures</b>		<b>575,287</b>	<b>1,637,460</b>	<b>930,437</b>	<b>1,520,844</b>	<b>752,089</b>	<b>1,268,994</b>	<b>-7.12%</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

		2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>F/P/S</u>	<u>Actual</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>
Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.05	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	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	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	3.00	4.00	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>	<b>5.35</b>

### PERFORMANCE MEASURES

	2013	2014	2015	2016	2017	2018	2019	2020	2021
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
NAWA Total Water Produced (MG)	1,125.000	997.000	1,026.000	1,110.000	1,112.000	1,026.000	1,015.000	1,050.000	1,050.000
Tipp City Total Water Usage MG	418.200	450.000	527.000	607.000	616.000	586.000	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	1.700
Tipp Maximum Daily Demand MG	2.323	2.200	2.318	2.555	2.716	2.300	2.700	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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
608.5305.51000	Salary & Wages	291,317	313,530	327,459	318,663	328,223	334,787	1.64%
608.5305.51075	Overtime	14,105	12,000	14,890	15,000	15,000	15,000	25.00%
608.5305.51110	O.P.E.R.S.	41,463	45,574	47,929	46,713	48,051	48,970	2.50%
608.5305.51125	Medicare	4,249	4,720	4,964	4,838	4,977	5,072	2.50%
608.5305.51200	Health Insurance	64,016	81,660	81,660	80,368	84,386	88,605	-1.58%
608.5305.51300	Worker's Compensation	8,056	8,257	7,049	8,366	8,617	8,832	1.32%
608.5305.51400	Life Insurance	226	200	200	200	200	200	0.00%
608.5305.51501	Communication	2,170	5,000	5,000	2,000	2,000	2,000	-60.00%
	Sub-Total Personnel	425,602	470,941	489,151	476,148	491,454	503,591	1.11%
608.5305.53385	NAWA-Treatment Charges	1,883,448	2,011,228	1,889,160	2,071,565	2,133,712	2,197,723	3.00%
	Sub-Total Other Operating	1,883,448	2,011,228	1,889,160	2,071,565	2,133,712	2,197,723	3.00%
<b>Total Treatment Expenditures</b>		<b>2,309,050</b>	<b>2,482,169</b>	<b>2,378,311</b>	<b>2,547,713</b>	<b>2,625,166</b>	<b>2,701,314</b>	2.64%

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**2021 BUDGET WORKSHEET**  
**SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
620.0000.44510	Sewer Charges	2,224,566	2,094,945	2,132,674	2,136,844	2,179,581	2,223,173	2.00%
620.0000.44530	Sewer Tap-In Fees	65,731	60,000	50,544	50,000	50,000	50,000	-16.67%
620.0000.44550	Sewer Intervening User	-	-	1,192	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	18,127	20,000	12,500	20,000	20,000	10,000	0.00%
620.0000.44562	Admin Fee - County I&I	2,014	2,000	2,000	2,000	2,000	1,000	0.00%
620.0000.47440	N.E. Sewer Assessments	-	-	63,989	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	6,149	6,500	6,500	6,500	6,500	7,500	0.00%
620.0000.47890	Other Misc. Revenue	6,894	500	10,000	5,000	5,000	5,000	900.00%
620.0000.48110	Sale of G.O. Notes	962,500	810,000	827,500	675,000	487,500	300,000	-16.67%
620.0000.48160	Premium on Sale of Debt	9,596	7,500	7,174	5,850	4,680	3,500	-22.00%
620.0000.49210	Reimbursements	1,703	5,000	2,500	2,500	1,000	1,000	-50.00%
<b>Total Receipts</b>		<b>3,297,280</b>	<b>3,006,445</b>	<b>3,116,573</b>	<b>2,903,694</b>	<b>2,756,261</b>	<b>2,601,173</b>	<b>-3.42%</b>
Administration	Personnel	51,097	56,376	39,172	55,751	57,607	59,454	-1.11%
	Other Operating	14,017	19,600	12,375	19,600	19,600	15,600	0.00%
	Debt Service	1,334,672	977,706	1,004,339	848,920	709,254	516,627	-13.17%
	Transfers	140,953	147,623	144,748	152,232	153,934	158,703	3.12%
	Sub-total Administration	1,540,739	1,201,305	1,200,634	1,076,503	940,395	750,385	-10.39%
Collections/Treat.	Personnel	277,214	326,529	303,404	336,656	347,182	355,675	3.10%
	Other Operating	906,737	992,752	856,427	947,421	971,601	988,793	-4.57%
	Capital Outlay	407,863	830,000	509,672	1,131,000	254,000	380,000	36.27%
	Refunds	1,293	1,000	1,500	1,000	1,000	1,000	0.00%
	Sub-Total Treatment	1,593,107	2,150,281	1,671,003	2,416,077	1,573,783	1,725,468	12.36%
<b>Total Expenditures</b>		<b>3,133,846</b>	<b>3,351,586</b>	<b>2,871,637</b>	<b>3,492,580</b>	<b>2,514,178</b>	<b>2,475,853</b>	<b>4.21%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>163,434</b>	<b>(345,141)</b>	<b>244,936</b>	<b>(588,886)</b>	<b>242,083</b>	<b>125,320</b>	
<b>Fund Balance January 1st</b>		<b>1,714,451</b>	<b>1,877,885</b>	<b>1,877,885</b>	<b>2,122,821</b>	<b>1,533,935</b>	<b>1,776,018</b>	
<b>Fund Balance December 31st</b>		<b>1,877,885</b>	<b>1,532,744</b>	<b>2,122,821</b>	<b>1,533,935</b>	<b>1,776,018</b>	<b>1,901,338</b>	
<b>Reserve For Encumbrances</b>		<b>529,256</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>1,348,629</b>	<b>1,432,744</b>	<b>2,022,821</b>	<b>1,433,935</b>	<b>1,676,018</b>	<b>1,801,338</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 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0.05	0.05	0.05	0.15	0.15	0.15
Utility Director	F	0.2	0.2	0.2	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0.15	0.15	0.15	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	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>	<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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
620.5310.51000	Salary & Wages	33,578	37,272	25,966	39,476	40,660	41,677	5.91%
620.5310.51110	O.P.E.R.S.	4,701	5,218	3,635	5,375	5,536	5,835	3.01%
620.5310.51125	Medicare	451	540	377	572	590	604	5.93%
620.5310.51200	Health Insurance	11,360	12,301	7,676	9,223	9,684	10,168	-25.02%
620.5310.51300	Worker's Compensation	971	995	1,468	1,055	1,087	1,120	6.03%
620.5310.51400	Life Insurance	36	50	50	50	50	50	0.00%
	Sub-Total Personnel	51,097	56,376	39,172	55,751	57,607	59,454	-1.11%
620.5310.52100	Travel & Training	1,332	1,500	500	1,500	1,500	1,500	0.00%
620.5310.53410	Maintenance Agreements	11,825	10,000	10,000	10,000	10,000	10,000	0.00%
620.5310.53600	Advertising	-	700	-	700	700	700	0.00%
620.5310.53700	Printing & Reproduction	113	500	150	500	500	500	0.00%
620.5310.53800	Dues & Subscriptions	101	400	110	400	400	400	0.00%
620.5310.53990	Other Contractual	240	6,000	1,115	6,000	6,000	2,000	0.00%
620.5310.54100	Office Supplies	406	500	500	500	500	500	0.00%
	Sub-Total Other Operating	14,017	19,600	12,375	19,600	19,600	15,600	0.00%
620.5310.56050	Debt Issuance Costs	3,451	3,106	3,268	2,795	2,516	2,264	-10.01%
620.5310.56100	Debt Payment - Principal	1,303,800	954,800	972,276	819,800	684,800	497,300	-14.14%
620.5310.56200	Debt Payment - Interest	27,421	19,800	28,795	26,325	21,938	17,063	32.95%
	Sub-Total Debt Service	1,334,672	977,706	1,004,339	848,920	709,254	516,627	-13.17%
620.5310.57205	Utility Billing Charges - Reimb.	67,629	75,320	75,320	80,721	80,278	82,469	7.17%
620.5310.57210	Adm. Reimbursements	73,324	72,303	69,428	71,511	73,656	76,234	-1.10%
	Sub-Total Transfers	140,953	147,623	144,748	152,232	153,934	158,703	3.12%
<b>Total Administration Expenditures</b>		<b>1,540,739</b>	<b>1,201,305</b>	<b>1,200,634</b>	<b>1,076,503</b>	<b>940,395</b>	<b>750,385</b>	<b>-10.39%</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>Actual</u>	2020 <u>Budget</u>	2021 <u>Budget</u>
Water / Sewer Superintendent	F	0.50	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	0.50
Utility Plant Operator II	F	0.50	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	1.00
Maintenance Specialist II	F	1.00	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	0.00
Laborer (50%) - 3	S	0.80	0.80	0.80	0.46	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>	<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>Actual</u>	2020 <u>Estimated</u>	2021 <u>Estimated</u>
Average Daily Demand MG		1.90	2.00	1.76	1.78	1.96	2.35	2.40	2.50	2.50
Maximum Daily Demand MG		5.00	6.94	5.81	4.90	4.49	7.34	5.87	6.00	6.00
Service Calls		20	26	10	22	8	10	12	15	15
Tap Ins		25	7	10	16	14	44	40	30	15
Sanitary Sewer Overflows (SSO's)		0	2	2	0	0	2	2	0	0

### BUDGET HIGHLIGHTS

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

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

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

Salary - \$60,000 for retirement of Water/Sewer Foreman(split 50%)



**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
620.5320.51000	Salary & Wages	190,799	206,129	206,129	210,992	217,322	222,755	2.36%
620.5320.51050	Wages - Part Time	4,510	10,000	2,000	10,000	10,000	10,000	0.00%
620.5320.51075	Overtime	7,876	11,000	10,000	11,000	11,000	10,000	0.00%
620.5320.51110	O.P.E.R.S.	28,173	31,798	30,538	32,479	33,365	33,986	2.14%
620.5320.51125	Medicare	2,815	3,293	3,163	3,364	3,456	3,520	2.16%
620.5320.51200	Health Insurance	35,532	56,467	46,126	60,980	64,029	67,230	7.99%
620.5320.51300	Worker's Compensation	5,529	5,667	3,248	5,641	5,810	5,984	-0.46%
620.5320.51400	Life Insurance	162	175	200	200	200	200	14.29%
620.5320.51500	Uniforms	1,818	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	277,214	326,529	303,404	336,656	347,182	355,675	3.10%
620.5320.52100	Travel & Training	1,223	2,000	675	2,000	2,000	2,000	0.00%
620.5320.53100	Utilities	21,822	25,000	25,000	25,000	25,000	20,295	0.00%
620.5320.53320	Engineering	-	5,000	-	5,000	5,000	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	-	3,000	321	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	772,603	827,702	730,405	775,000	798,250	822,198	-6.37%
620.5320.53410	Equipment Maintenance	10,124	10,000	10,000	12,000	12,000	12,000	20.00%
620.5320.53420	Facilities Maintenance	2,681	4,450	2,500	4,450	4,450	4,450	0.00%
620.5320.53440	Radio Maintenance	-	250	-	-	-	400	-100.00%
620.5320.53450	System Maintenance	6,223	5,000	4,290	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	18,770	20,000	19,848	20,100	20,200	20,806	0.50%
620.5320.53500	Insurance	11,203	9,850	9,603	10,371	11,201	13,944	5.29%
620.5320.53971	Line Oversizing	9,864	10,000	-	10,000	10,000	10,000	0.00%
620.5320.53990	Other Contractual	19,211	25,000	20,000	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	7,607	10,000	7,785	10,000	10,000	10,000	0.00%
620.5320.54400	Small Tools	2,452	1,500	500	1,500	1,500	700	0.00%
620.5320.54700	Other Supplies	996	1,000	1,000	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	1,877	3,000	2,000	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	20,081	30,000	22,500	35,000	35,000	30,000	16.67%
	Sub-Total Other Operating	906,737	992,752	856,427	947,421	971,601	988,793	-4.57%

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**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
620.5320.55100	Facilities	9,071	-	15,929	-	-	-	0.00%
620.5320.55110	Utility Service Center	-	500,000	-	875,000	-	-	75.00%
620.5320.55200	Equipment	5,625	10,000	9,529	21,000	19,000	94,000	110.00%
620.5320.55530	I&I Program	55,142	200,000	294,858	200,000	200,000	200,000	0.00%
620.5320.55637	Sewer Line - Cty Rd. 25A	3,151	-	-	-	-	-	0.00%
620.5320.55638	Sewer Line - Floral Acres	334,874	-	189,356	-	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	-	35,000	-	35,000	35,000	35,000	0.00%
620.5320.55812	Sewer Line Impr. - Kinna Drive	-	85,000	-	-	-	-	-100.00%
620.5320.55818	Sewer Pipe Liner	-	-	-	-	-	51,000	0.00%
	Sub-Total Capital Outlay	407,863	830,000	509,672	1,131,000	254,000	380,000	36.27%
620.5320.57300	Refunds	1,293	1,000	1,500	1,000	1,000	1,000	0.00%
	Sub-Total Transfers	1,293	1,000	1,500	1,000	1,000	1,000	0.00%
<b>Total Treatment Expenditures</b>		<b>1,593,107</b>	<b>2,150,281</b>	<b>1,671,003</b>	<b>2,416,077</b>	<b>1,573,783</b>	<b>1,725,468</b>	<b>12.36%</b>

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**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	64,202	30,000	44,260	40,000	40,000	40,000	33.33%
<b>Total Receipts</b>		<b>64,202</b>	<b>30,000</b>	<b>44,260</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	33.33%
625.9300.57300	Refunds	19,278	30,000	25,501	30,000	30,000	30,000	0.00%
<b>Total Expenditures</b>		<b>19,278</b>	<b>30,000</b>	<b>25,501</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>44,924</b>	<b>-</b>	<b>18,759</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Fund Balance January 1st</b>		<b>203,743</b>	<b>248,667</b>	<b>248,667</b>	<b>267,426</b>	<b>277,426</b>	<b>287,426</b>	
<b>Fund Balance December 31st</b>		<b>248,667</b>	<b>248,667</b>	<b>267,426</b>	<b>277,426</b>	<b>287,426</b>	<b>297,426</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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.

**2021 BUDGET WORKSHEET  
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
630.0000.44610	Refuse Charges	939,325	938,440	957,879	1,005,773	1,056,062	1,087,743	7.17%
630.0000.44690	Other Charges - Bags	308	300	300	300	300	300	0.00%
<b>Total Receipts</b>		<b>939,633</b>	<b>938,740</b>	<b>958,179</b>	<b>1,006,073</b>	<b>1,056,362</b>	<b>1,088,043</b>	7.17%
630.5340.53965	Contract - Refuse	833,133	828,330	860,245	886,052	912,634	940,013	6.97%
630.5340.53966	Contract - Franchise Fees	46,375	46,113	47,894	50,289	52,803	54,387	9.06%
630.5340.53990	Other Contractual	993	2,000	1,004	1,000	1,000	1,000	-50.00%
	Sub-Total Other Operating	880,501	876,443	909,143	937,341	966,437	995,400	6.95%
630.5340.57205	Utility Billing Charges - Reimb.	54,103	53,349	59,596	64,577	64,223	65,976	21.05%
630.5340.57210	Adm. Reimbursements	22,124	15,000	11,712	12,063	12,425	12,798	-19.58%
	Sub-Total Transfers	76,227	68,349	71,308	76,640	76,648	78,774	12.13%
<b>Total Expenditures</b>		<b>956,728</b>	<b>944,792</b>	<b>980,451</b>	<b>1,013,981</b>	<b>1,043,085</b>	<b>1,074,174</b>	7.32%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(17,095)</b>	<b>(6,052)</b>	<b>(22,272)</b>	<b>(7,908)</b>	<b>13,277</b>	<b>13,869</b>	
<b>Fund Balance January 1st</b>		<b>97,363</b>	<b>80,268</b>	<b>80,268</b>	<b>57,996</b>	<b>50,088</b>	<b>63,365</b>	
<b>Fund Balance December 31st</b>		<b>80,268</b>	<b>74,216</b>	<b>57,996</b>	<b>50,088</b>	<b>63,365</b>	<b>77,234</b>	
<b>Reserve For Encumbrances</b>								

**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	139,870	136,500	145,274	158,058	165,961	174,259	15.79%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>139,870</b>	<b>136,500</b>	<b>145,274</b>	<b>158,058</b>	<b>165,961</b>	<b>174,259</b>	<b>15.79%</b>
728.6190.53344	Insurance Premiums	138,270	136,500	136,500	143,325	155,910	163,706	5.00%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>138,270</b>	<b>136,500</b>	<b>136,500</b>	<b>143,325</b>	<b>155,910</b>	<b>163,706</b>	<b>5.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,600</b>	<b>-</b>	<b>8,774</b>	<b>14,733</b>	<b>10,051</b>	<b>10,553</b>	
<b>Fund Balance January 1st</b>		<b>12,865</b>	<b>14,465</b>	<b>14,465</b>	<b>23,239</b>	<b>37,972</b>	<b>48,023</b>	
<b>Fund Balance December 31st</b>		<b>14,465</b>	<b>14,465</b>	<b>23,239</b>	<b>37,972</b>	<b>48,023</b>	<b>58,576</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



**2021 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>2019 Actual</u>	<u>2020 Budget</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2020-2021 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	78,426	40,000	140,000	100,000	100,000	100,000	150.00%
<b>Total Receipts</b>		<b>78,426</b>	<b>40,000</b>	<b>140,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	150.00%
830.6550.57300	Contractor Maint. Deposits	141,474	40,000	86,412	100,000	100,000	100,000	150.00%
<b>Total Expenditures</b>		<b>141,474</b>	<b>40,000</b>	<b>86,412</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	150.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(63,048)</b>	<b>-</b>	<b>53,588</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>137,813</b>	<b>74,765</b>	<b>74,765</b>	<b>128,353</b>	<b>128,353</b>	<b>128,353</b>	
<b>Fund Balance December 31st</b>		<b>74,765</b>	<b>74,765</b>	<b>128,353</b>	<b>128,353</b>	<b>128,353</b>	<b>128,353</b>	
<b>Reserve For Encumbrances</b>		<b>80,383</b>	<b>74,765</b>	<b>138,353</b>	<b>138,353</b>	<b>138,353</b>	<b>138,353</b>	

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**APPROPRIATION**

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

**CAPITAL OUTLAY OR  
EXPENDITURE**

An expenditure for an asset with an estimated life or usefulness of at least five years including re-constructions, enlargements and extensions of existing assets (Minimum costs - \$5,000.00).

**CONTINGENCIES**

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

**DEBT**

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

**DISBURSEMENTS**

Money paid out for expenditure and non-governmental purposes.

**EXPENDITURE**

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

**FINES, COSTS AND  
FORFEITURES**

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

**FUND**

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

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**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.

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**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.

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<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  
2021 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	75
POLICE OFFICERS	21
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY