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October 1, 2021

The Honorable Katelyn Berbach  
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2022 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 2022 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.

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 (2023-2024). While the budget to be adopted by Council is specific to 2022, the purpose of adding these additional years is to provide Council a look ahead to what to expect in 2023-2024, 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 2022 and considered one time purchases, do not show up again in future budget years. Again, the information provided for 2023-2024 is informational only and will not be acted upon by Council in adopting the 2022 operating budget.

### **GENERAL FUND**

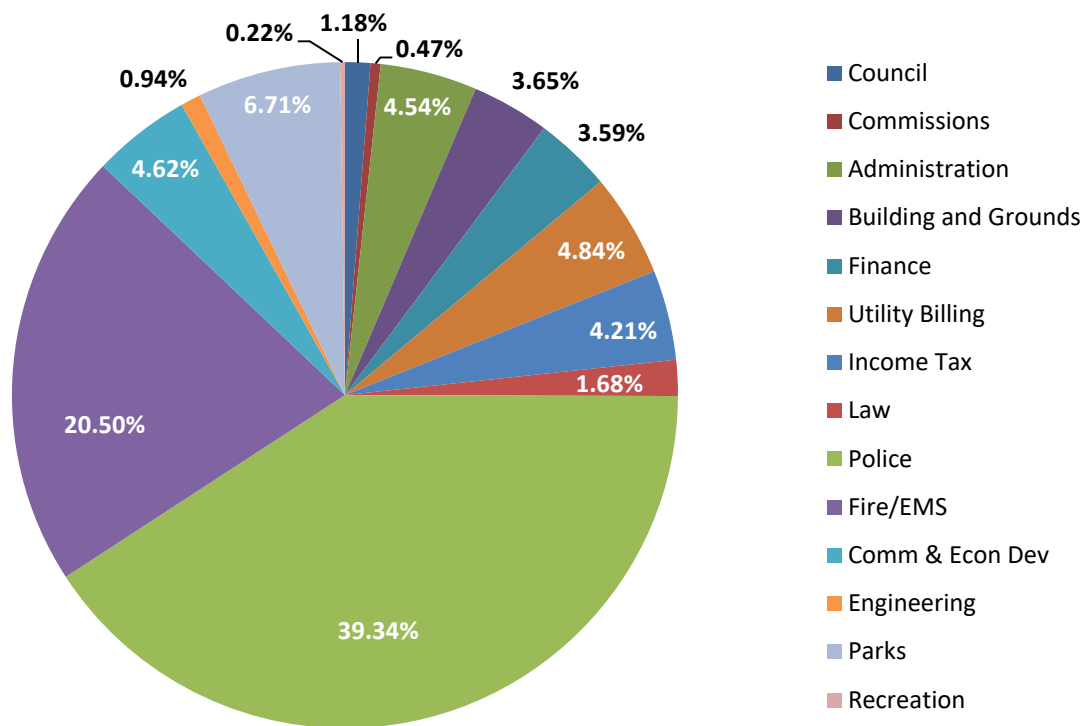
The General Fund has operated with an annual surplus for the past fifteen years (net of short-term advances for capital improvement projects). Since 2006, approx. \$3.2 million has been added to the General Fund balance. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 80.63% 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 2022 General Fund budget reflects an anticipated surplus of \$515,299. This is due to a proposed reallocation of income tax receipts to provide additional funding. The State of Ohio permits municipalities to enact a 1% local income tax at the municipality's discretion. In Tipp City this was implemented in phases from the late 1960's to the mid 1980's. In the 1980's the City Council allocated 0.2% of this initial 1% to the Capital Improvement Reserve Fund to provide capital improvement funding. With the extension of the 0.5% capital improvement tax approved by the voters in May, and recognizing the future financial need incumbent with the change from an all-volunteer Fire Department to a combined F-T, P-T, and Volunteer Dept., it was determined appropriate to ask Council to reallocate this 0.2% from the CIP Fund to the General Fund to meet these increased costs.

The Manager presented the 2021 budget utilizing reserves from the General Fund due to the uncertainty of the financial impact that COVID might have had on the revenue stream. The stipulation for utilizing the reserve funds was that the proposed 2022 budget would be presented as a balanced budget. Again, as stated above, the Manager is asking the Council to move the 0.2% in the CIP Fund, back to the General Fund to accomplish this. If these funds are not moved, the proposed General Fund budget will revert from an anticipated surplus of \$515,299 to an anticipated deficit of ~\$538,221.

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 (ex. COVID). Reserves could be used for a few years to offset the additional costs of the Fire Department conversion and future wage/benefit increases across all departments, but cash reserves should not be used as a long-term funding source.

The chart below details the percentage of General Fund appropriations by department. Public Safety (Police, Fire, and EMS) comprise 59.84% of all General Fund appropriations.



#### Budget Assumptions

- 2022 income tax revenue is projected to increase 3.5% over the 2021 budgeted number plus approx. \$1M related to the fund reallocation, which is an increase of ~\$1,189,864 above the 2021 revenue estimate. Income tax receipts comprise 59.15% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2022.

- Health insurance premiums increased approx. 9.9% in 2021. We have budgeted for a 10% increase for the renewal set for September 1, 2022.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will remain flat in 2022 due to a large claim rolling off our 4-year rolling average which reduces our overall risk component.
- Public Safety (Police, Fire & EMS) accounts for 59.84% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 21 sworn officers.
- This budget assumes no increase in staffing in the Fire Department (remains an average of 5 full-time equivalents on duty at all times) as the next step in the phased-in staffing plan will be implemented in 2023 if the Township Fire Levy is replaced.

#### **Budget Highlights**

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 3.97% (\$308,230) from \$7,772,758 in 2021 to \$8,080,988 in 2022.
  - This includes projected wage increases of 2.5% for members of AFSCME as well as non-bargaining unit employees and 3% for members of the FOP. The final year of the AFSCME agreement runs through 11/30/2021 but this budget assumes a 2022 increase of 2.5%.
- General Fund revenue is projected to increase 16.37% (\$1,209,430) from 2021 budgeted revenue estimates due to the income tax reallocation 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. The federal funds interest rate remains at approx. 0% and is down a full two percentage points from where it was two years ago.
- Wages & benefits account for 77% of all General Fund expenditures.

#### **SWIMMING POOL FUND**

##### **Budget Assumptions**

- No increase in user fees is budgeted for 2022.
- Budget anticipates 2022 season to run approx. 90 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, 2022 return to school date.
- Contractual operation & maintenance costs = \$227,012.

#### **CAPITAL IMPROVEMENT RESERVE FUND**

The Capital Improvement Reserve Fund is funded by a 10-year 0.25% increase in the income tax that became effective July 1, 2011 and was extended by the voters through June 30, 2031; the conversion of the temporary 0.25% Parks CIP levy to a 10-year general CIP levy that became effective January 1, 2013 and was extended through December 31, 2032, 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 2022 operating budget are in agreement with the 2022-2026 Five-Year CIP reviewed by City Council on Monday, September 27, 2021.

## **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
- 2022 budgeted receipts are forecasted up 8.8% above 2021 budgeted receipts. The primary driver of this increase is the proposed sale of transmission assets to AMP-T. The City will retain distribution lines, but the sale of the transmission lines, which the City is not equipped to maintain ourselves, will be enough to fund the future reconstruction of Substation #2. Entering into this agreement will also save the City approximately \$14M in construction costs for a second transmission line from the DP&L substation on S. Tipp-Cowlesville Rd to the City's Electric Substation #3. AMP-T will assume responsibility for construction and maintenance of future transmission improvements. The City will maintain responsibility for maintenance and repair of distribution assets (poles, lines, and transformers from the substation to the end user).
- We expect electric consumption to increase moderately (~3%) in 2022 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 lower due to American Municipal Power (AMP) reducing debt service costs on the hydro plants. We believe this reduction was a short-term adjustment (2020-2021) to bring amortization tables back in line with original project expectations and that future purchased power costs will return to a more normal rate. There is also some political risk in the future costs of purchased power as the federal government attempts to move away from or make coal power significantly more expensive. 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 19.49% in 2021. This is primarily due to repayment of debt and capital improvement projects.
  - Substation 4 (\$5M) is scheduled for engineering and construction in 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.

- An 8.81% increase in projected revenue is anticipated when compared to 2021 budgeted revenues due to the projected sale of transmission assets as mentioned above.
- Operating expenses (net of capital and debt) are proposed to increase 5.25% (\$164,692).
- The Electric Department capital projects included in the 2022 budget are in agreement with the 2022-2026 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
- 2.05% (\$70,377) increase in operating expenses (net of capital and debt) compared to the 2021 budget due primarily to projected wage and benefit increases.

### **Budget Highlights**

- Water Fund balance is projected to increase by approximately \$189,416 in 2022 due to reductions in debt service and planned capital improvement projects
- The Water Fund capital projects included in the 2022 budget are in agreement with the 2022-2026 Five-Year CIP as reviewed and amended by City Council.

## **SEWER FUND**

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

### **Assumptions**

- 3.19% decrease in overall revenue due to reductions in outstanding debt (annual rollover of notes is significantly smaller)
- 74.84% increase in treatment costs from Tri-Cities (~\$580,000). 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 TCA Board negotiated a new five-year "full-risk" contract for operational services with Veolia that includes a significant rate increase (~30%) in 2022. Part of this rate increase is due to three large capital projects constructed in recent years which were the maintenance responsibility of TCA. The extended contract with

Veolia shifts the maintenance/repair/risk for these assets to Veolia. The contractual increase also reflects a significant increase in flows over the life of the prior contract as well as an increase in the strength of flows being treated. Finally, the Board recognized there are a number of additional capital improvement projects required over the next five years which have been deferred for a number of years. These improvements have now become critical to the plant's operation and will be funded and completed over the next five years of operations. While this is a significant increase, we believe the Sewer Fund revenues and cash reserves are sufficient to meet these needs during this five-year period.

- Operating expenses (net of capital and debt) are projected to decrease 39.97% (\$604,536) from the 2021 budget due to the increase in treatment costs noted above.

#### Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$868,435 in 2022 due to significant capital expenditure projects which will be funded with cash rather than short-term debt.
- The Sewer Fund capital projects included in the 2022 budget are in agreement with the 2022-2026 Five-Year CIP as reviewed and amended by City Council.

In closing, the financial condition of the City remains very positive. We continue to see an increase in industrial, commercial, and residential growth. Our tax revenues are trending significantly higher than where we thought they would be at this time. Expense levels in 2021 were lower than anticipated due to the delay in replacing open positions and lack of travel as the world does more meetings and training online. These savings have provided additional funding for future needs.

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

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## **USER GUIDE**

The budget is a financial plan for the upcoming year. It contains the City staff's recommendations to Council for their review and action through the annual 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 2022 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, 2021 and the AFSCME contract will be negotiated prior to 12/31/21. The 2022 budget includes 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 2022. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2022 which is the same rate paid in 2012-2021.
3. The Worker's Compensation rate was 1.9135% in 2021, 2.6736% in 2020, 2.6967% in 2019, 2.6247% in 2018, and 2.913% in 2017. We have anticipated a 3% increase for 2022's payment (based on 2022 projected wages).
4. All projects listed in the Capital Improvement Plan for 2022 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3.5% when compared to 2021 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  
2022 OPERATING BUDGET**

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2022 OPERATING BUDGET**

**BUDGET INDEX**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2022 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2022	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2022
GENERAL	6,334,782	7,523,866	7,885,123	5,973,526
SPECIAL REVENUE FUNDS				
SWIMMING POOL	3,884	328,500	316,977	15,407
STREET REPAIR	671,096	643,978	514,600	800,474
STATE HIGHWAY	159,834	50,683	156,500	54,017
MUNICIPAL ROAD	432,793	237,918	266,728	403,984
DEPT OF JUSTICE LAW ENFORCEMENT FUND	36,676	19,163	18,956	36,884
LAW ENFORCEMENT TRAINING FUND	-	-	-	-
LAW ENFORCEMENT	9,273	2,500	-	11,773
ENFORCEMENT & EDUCATION	11,331	1,000	-	12,331
DRUG LAW ENFORCEMENT	1,502	-	-	1,502
AMERICAN RESCUE PLAN ACT FUND	529,778	529,779	-	1,059,557
FIELDSTONE TIF PROJECT FUND	-	104,580	104,580	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	15,117	48,300	48,300	15,117
SPECIAL ASSESSMENT BOND RETIREMENT	20,616	73,653	72,057	22,212
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	1,604,310	4,273,521	4,555,355	1,322,475
PARKS CAPITAL IMPROVEMENT	69,654	5,000	10,000	64,654

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2022 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2022	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2022
ENTERPRISE FUNDS				
ELECTRIC	14,131,272	28,205,502	31,640,574	10,696,199
WATER	2,278,545	4,979,232	4,789,011	2,468,766
SEWER	2,298,336	2,560,936	3,671,146	1,188,127
UTILITY SERVICE DEPOSIT	286,200	40,000	27,500	298,700
REFUSE COLLECTION	60,834	1,060,805	1,043,085	78,554
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	13,080	193,258	193,258	13,080
CONTRACTOR MAINTENANCE DEPOSIT	29,204	65,000	65,000	29,204
SUBTOTAL	28,998,118	50,947,174	55,378,750	24,566,543
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	48,300	48,300	-
NET GRAND TOTAL	28,998,118	50,898,874	55,330,450	24,566,543

**City of Tipp City  
2022  
Operating Budget**

**2022 Budget - Revenues Classified by Source**

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Electric Revenues	18,023,441	37.38%
Sale of Notes and Bonds	8,167,500	16.94%
City Income Taxes	7,751,812	16.08%
Water Revenues	3,541,719	7.35%
Sewer Revenues	2,243,686	4.65%
Refuse Collection	1,060,805	2.20%
Federal/State Grants	934,779	1.94%
Ambulance Runs	763,295	1.58%
Electric Excise Tax	714,988	1.48%
Gasoline Tax	591,395	1.23%
NAWA Charges	512,238	1.06%
Property Taxes	418,596	0.87%
Local Government Funds	388,371	0.81%
Utility Billing Reimbursements	331,436	0.69%
Pool Revenues	327,500	0.68%
Administrative Reimbursements	307,249	0.64%
Deposits	298,258	0.62%
Donations	270,000	0.56%
Other Miscellaneous Revenues	267,700	0.56%
Permissive License Fees	237,168	0.49%
Reimbursements and Refunds	161,220	0.33%

**City of Tipp City  
2022  
Operating Budget**

**2022 Budget - Revenues Classified by Source**

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Franchise Fees	158,495	0.33%
Assessments	109,989	0.23%
PILOT Payments	104,580	0.22%
Motor Vehicle License Fees	97,766	0.20%
Hotel-Motel Tax	75,000	0.16%
Licenses, Permits, Inspections	51,200	0.11%
Interest Income	50,000	0.10%
Electric Extension Fees	50,000	0.10%
Transfers In	48,300	0.10%
Other State Levied-Shared Fees	47,591	0.10%
Rental Income	30,500	0.06%
Fines, Forfeitures, and Costs	26,288	0.05%
Sale of Assets	25,000	0.05%
School Payment for Resource Officers	22,500	0.05%
Other Charges for Services	3,125	0.01%
Total	48,213,490	100.00%

**City of Tipp City  
2022 Operating Budget**

**2022 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 52,260	\$ 30,060	\$ -	\$ 1,500	\$ -	\$ -	\$ 83,820
Boards & Commissions	-	36,500	-	300	-	-	36,800
Administration	258,600	13,064	-	300	-	-	271,964
Buildings & Facilities	160,503	126,634	-	500	-	-	287,637
Finance: Administration	265,114	23,422	-	300	-	-	288,836
Finance: Utility Billing	294,818	73,710	-	750	-	-	369,278
Finance: Income Tax	210,293	28,995	-	300	-	100,000	339,588
Law	76,380	59,064	-	-	-	-	135,444
Police	2,876,944	282,269	-	10,000	-	-	3,169,213
Fire/EMS	1,221,624	336,753	-	73,184	-	-	1,631,561
Community-Economic Dev.	270,164	95,857	-	500	-	-	366,521
Engineering	17,863	56,550	-	-	-	-	74,413
Parks	377,576	158,282	-	625	-	-	536,483
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	275,865	-	-	-	-	275,865
Total General Fund	6,082,139	1,614,725	-	88,259	-	100,000	7,885,123
Pool Fund	-	316,977	-	-	-	-	316,977
Street Fund	375,000	138,600	-	1,000	-	-	514,600
State Highway Fund	-	31,500	-	125,000	-	-	156,500
Municipal Road Fund	117,824	146,904	-	2,000	-	-	266,728
Justice Dept Law Enforcement Fund	-	-	-	18,956	-	-	18,956
Law Enforcement Training Fund	-	-	-	-	-	-	-
Law Enforcement Fund	-	-	-	-	-	-	-
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
American Rescue Plan Act Fund	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	104,580	-	-	-	-	104,580
Bond Retirement	-	-	48,300	-	-	-	48,300
Special Assess Bond Retirement	-	3,507	68,550	-	-	-	72,057
Capital Improvement Reserve	-	112,750	48,300	4,319,305	-	75,000	4,555,355



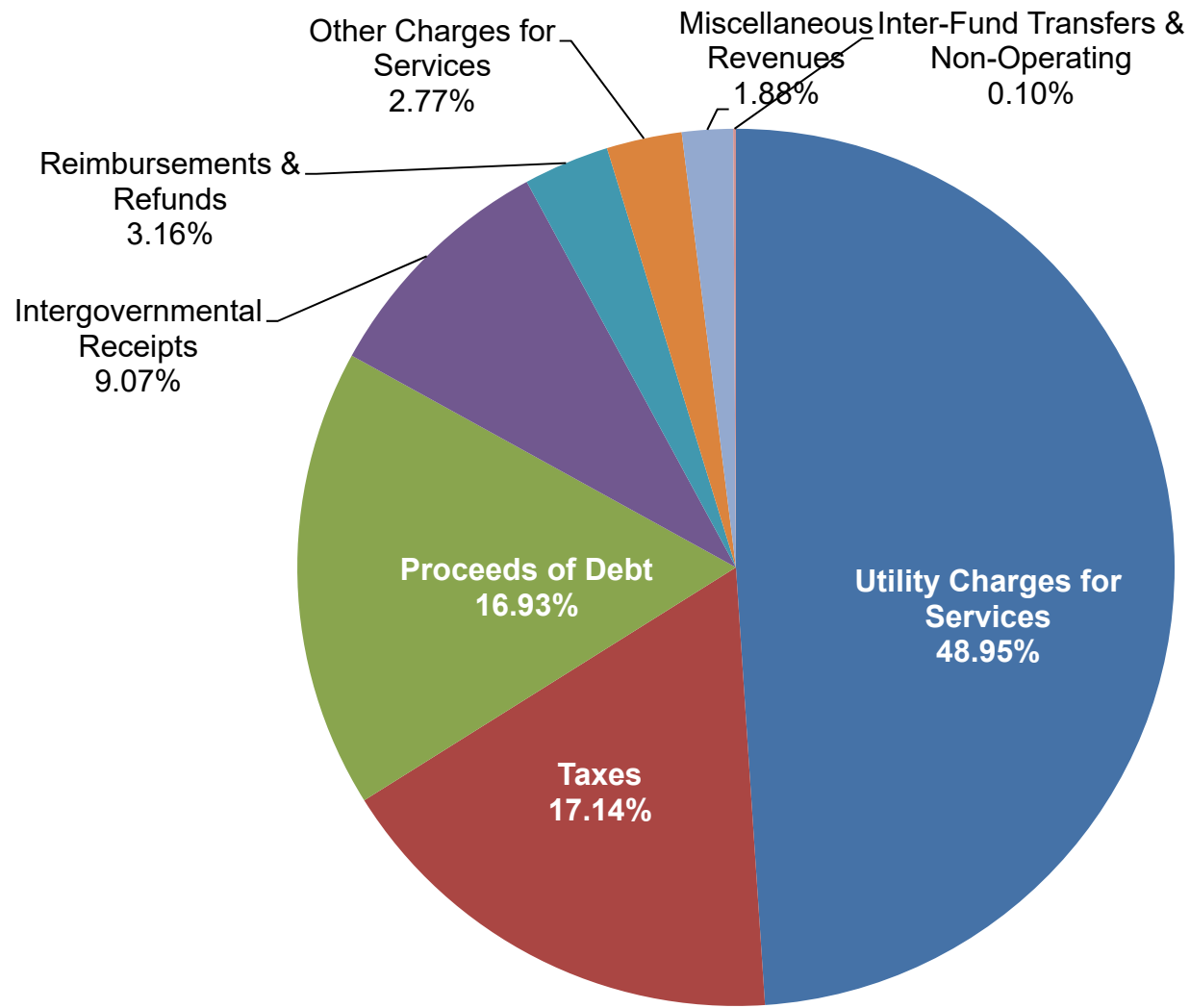
**City of Tipp City  
2022 Operating Budget**

**2022 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Parks Capital Improvement	-	-	-	10,000	-	-	10,000
Electric Fund	1,544,962	15,978,300	7,936,530	5,931,000	246,573	10,000	31,647,365
Water Fund	903,363	2,415,228	1,065,121	265,000	170,104	3,500	4,822,316
Sewer Fund	411,171	1,543,031	697,175	865,000	159,494	3,500	3,679,371
Utility Service Deposits	-	-	-	-	-	27,500	27,500
Refuse Collection	-	966,437	-	-	76,648	-	1,043,085
Self-Insurance Fund	-	193,258	-	-	-	-	193,258
Contractor Maintenance Deposits	-	-	-	-	-	65,000	65,000
Total All Funds	\$ 9,434,459 17.02%	\$ 23,565,797 42.52%	\$ 9,863,976 17.80%	\$ 11,625,520 20.97%	\$ 652,819 1.18%	\$ 284,500 0.51%	\$ 55,427,071 100.00%

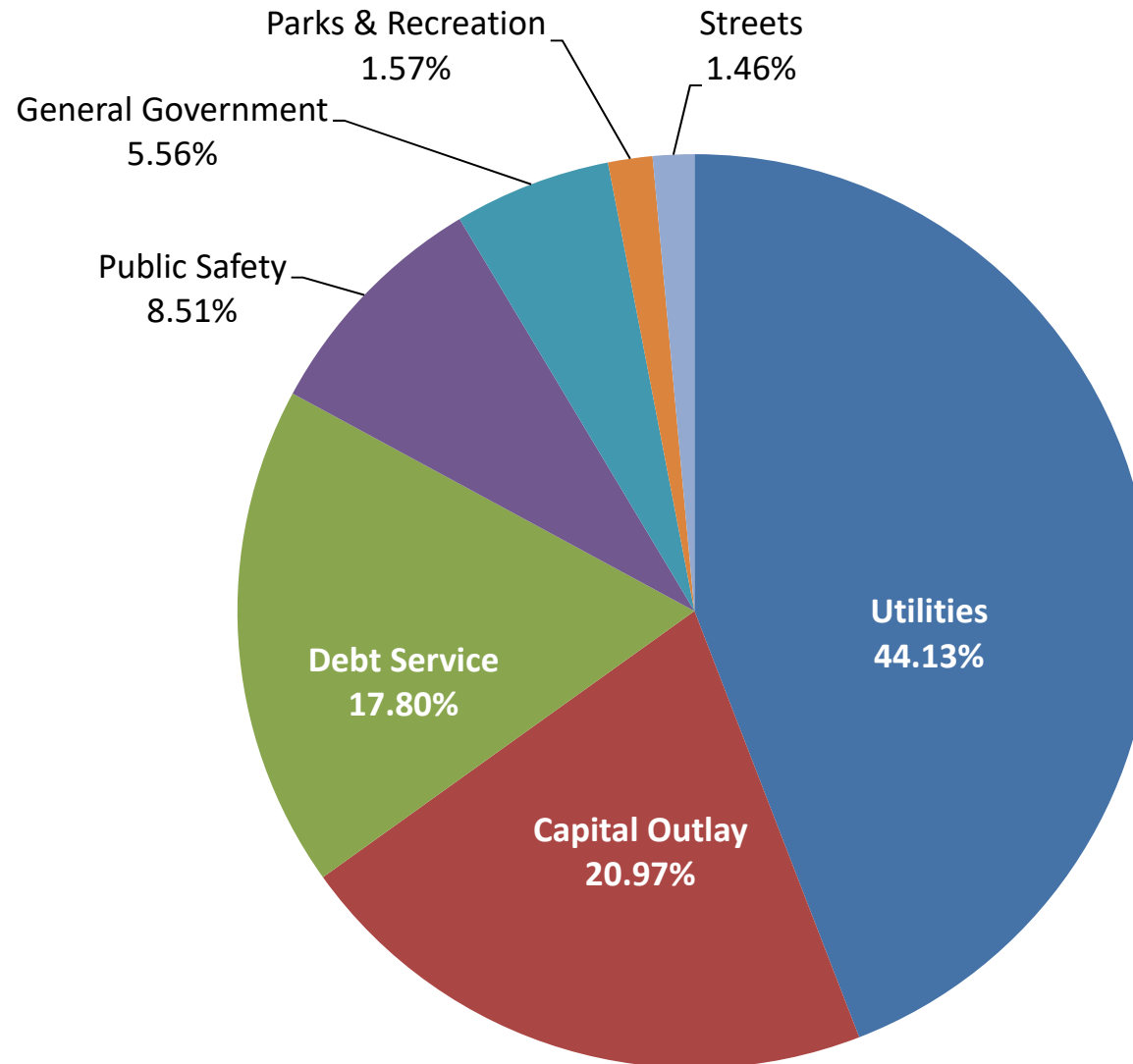
# Sources of Funds

## 2022 Operating Budget

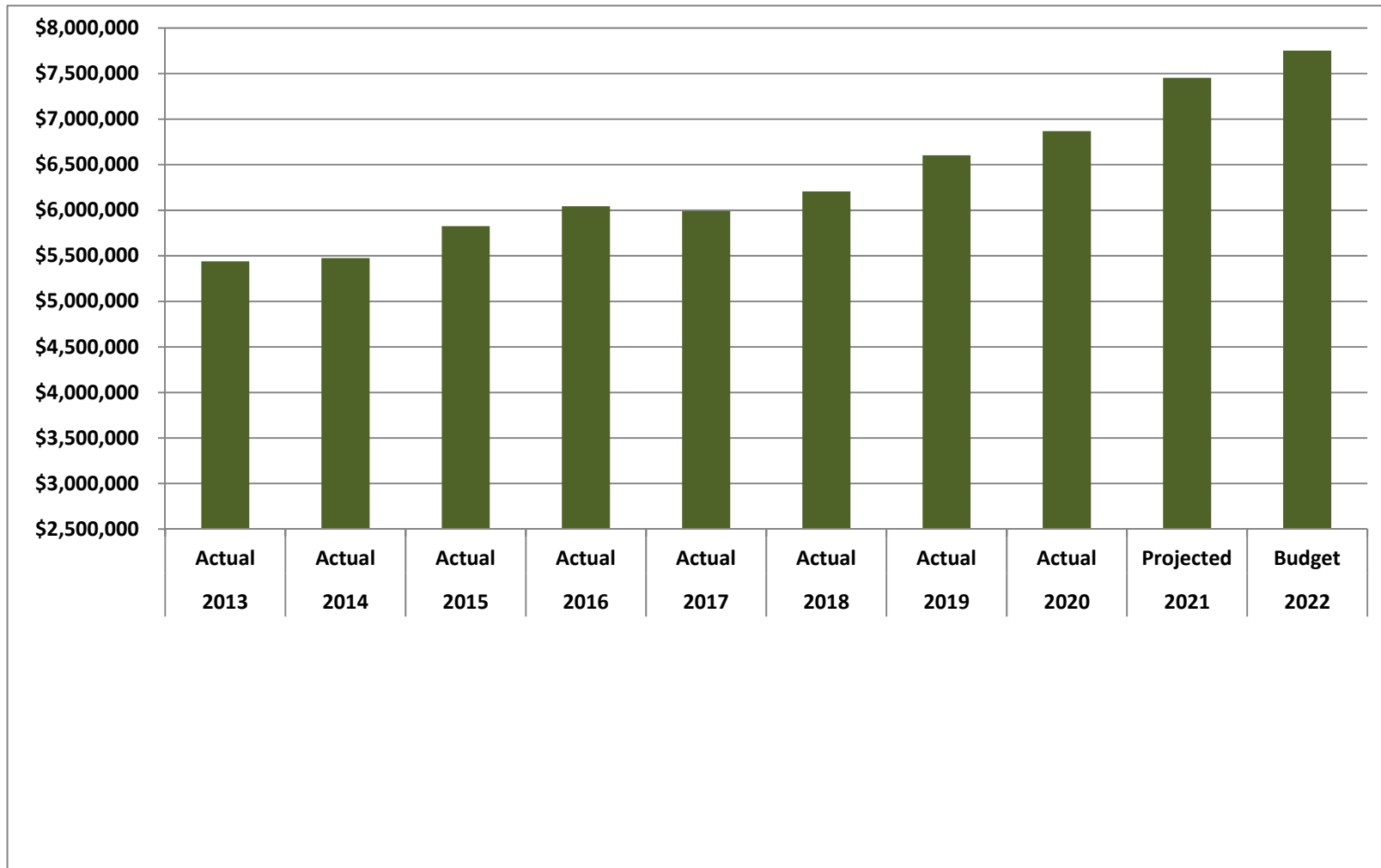


# Uses of Funds

## 2022 Operating Budget



## Income Tax Receipts 2013-2022



**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	1/1/2022	RATE	DATE	2022	2022	FUND
Donn Davis Construction Bonds	5/1/2004	190,000	2.00-4.50%	12/1/2024	\$60,000	\$8,550	Spec. Assess.
<b>Total - Bonds</b>		<b>\$190,000</b>			<b>\$60,000</b>	<b>\$8,550</b>	
<b>BOND ANTICIPATION NOTES</b>							
Water Tower Construction Notes - Tower 3	2/10/2021	\$630,000	0.750%	2/9/2022	\$630,000	\$4,725	Water
Main St. Sanitary Sewer Lift Station Improve.	2/10/2021	\$500,000	0.750%	2/9/2022	\$500,000	\$3,750	Sewer
Water Tower Construction Notes - Tower 2	2/10/2021	\$70,000	0.750%	2/9/2022	\$70,000	\$525	Water
Roselyn Water & Sewer Lines	2/10/2021	\$350,000	0.750%	2/9/2022	\$350,000	\$2,625	Water/Sewer
Electric Substation Improvement Notes	2/10/2021	\$2,500,000	0.750%	2/9/2022	\$2,500,000	\$18,750	Electric
Electric Substation Improvement Notes	2/10/2021	\$5,000,000	0.750%	2/9/2022	\$5,000,000	\$37,500	Electric
<b>Total - Notes</b>		<b>\$9,050,000</b>			<b>\$9,050,000</b>	<b>\$67,875</b>	
<b>STATE LOANS</b>							
OPWC Loan - AMR Project	11/1/2011	\$337,500	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$281,563	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$963,156	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$1,615,000	0.00%	12/1/2040	\$85,000	\$0	Water
<b>Total - 0% State Loans</b>		<b>\$3,197,219</b>			<b>\$206,500</b>	<b>\$0</b>	
<b>Total All Debt</b>		<b>\$12,437,219</b>			<b>\$9,316,500</b>	<b>\$76,425</b>	

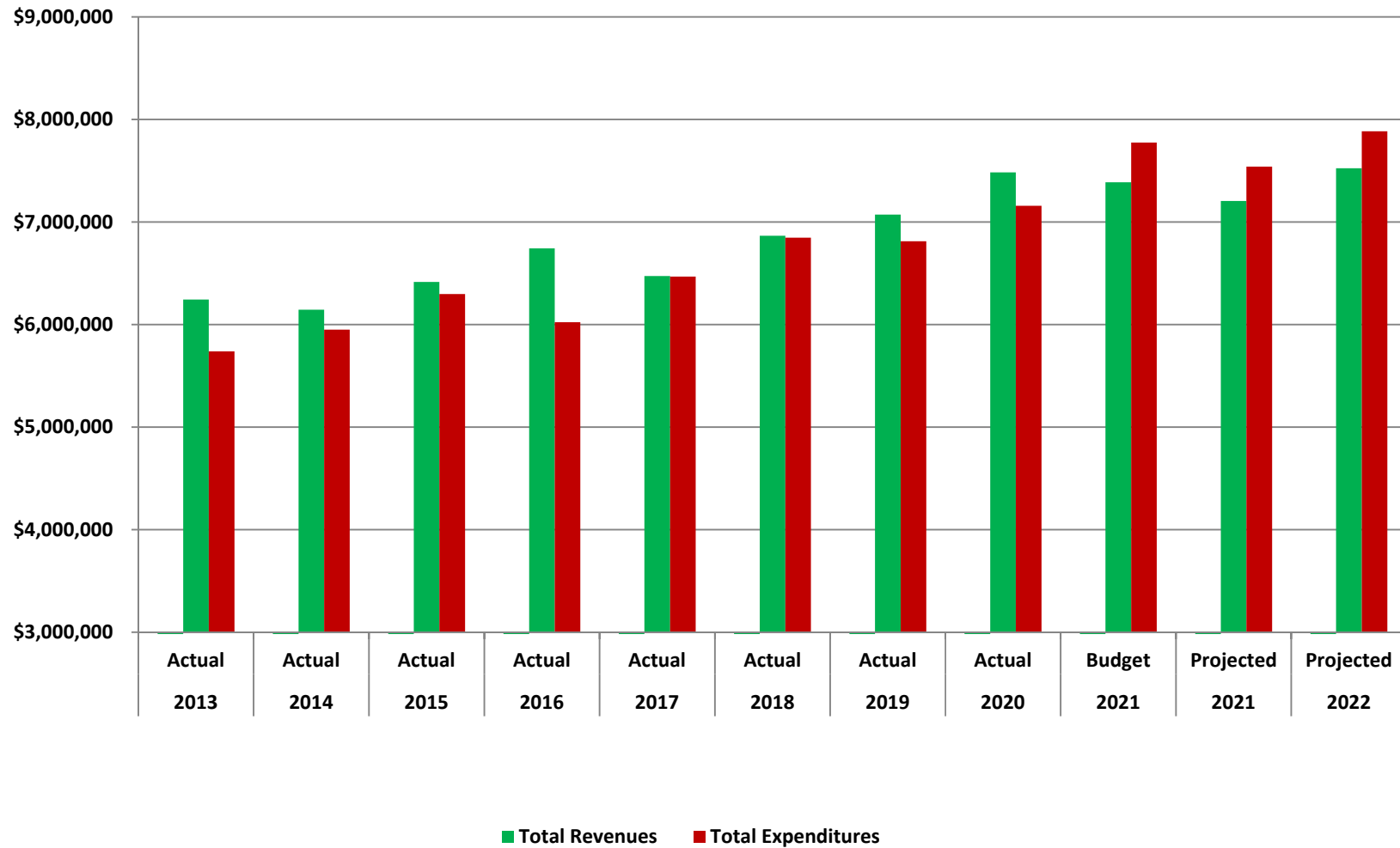
**CITY OF TIPP CITY  
2021 OPERATING BUDGET**

**STAFFING PLAN**

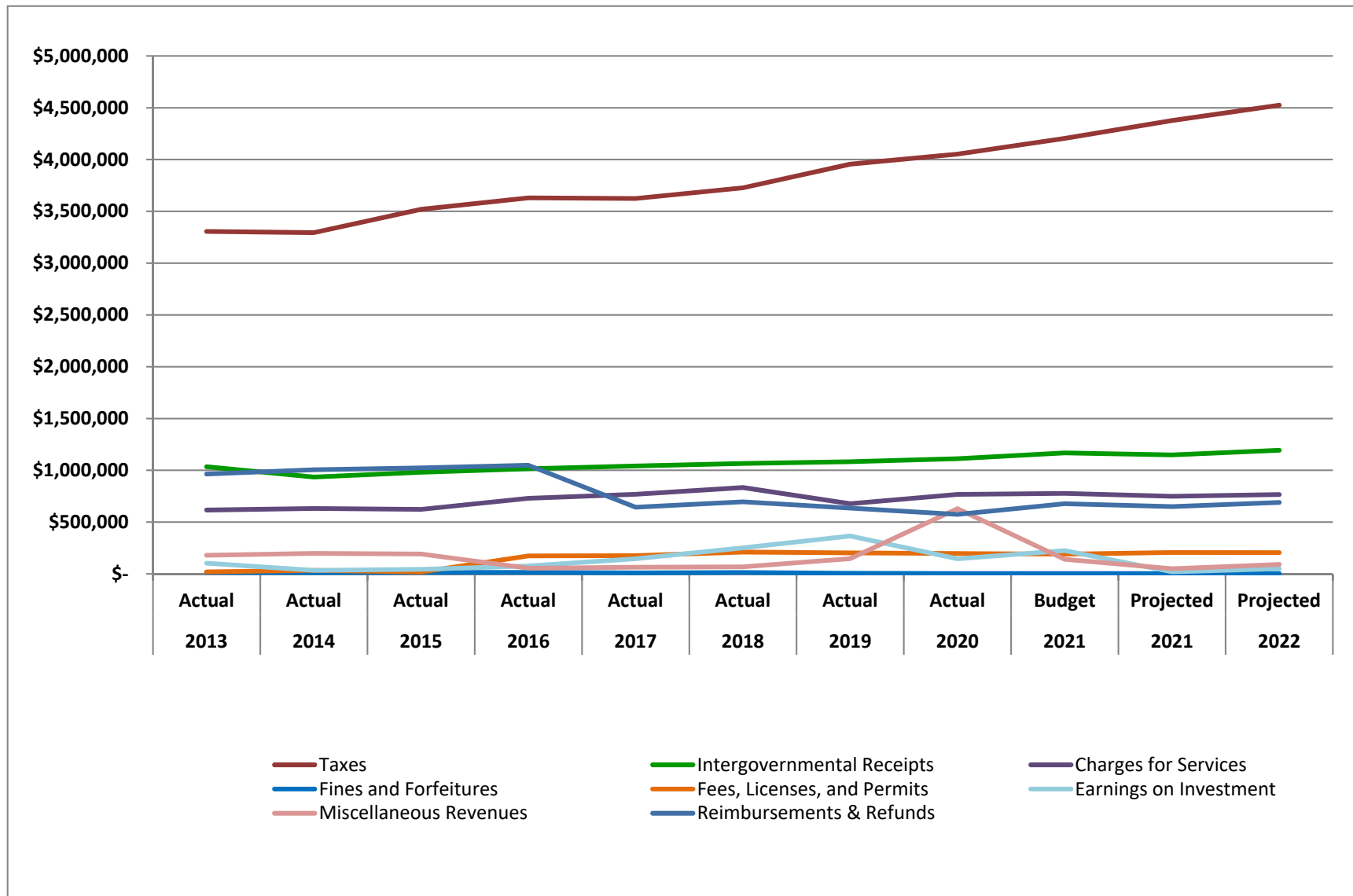
	Full-Time Equivalents								
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Fund									
Council	-	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	-	-	-	-	-	-	-	-
Administration	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Buildings & Facilities	1.59	1.59	1.49	1.75	1.75	2.00	2.00	2.00	2.00
Finance: Administration	2.40	2.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Finance: Utility Billing *	2.75	3.00	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	22.00	22.70	22.70	22.70	22.70	22.70	22.70	22.70
Fire/EMS	22.06	22.06	22.06	29.00	33.00	32.50	34.00	46.00	48.00
Community-Economic Dev.	2.33	2.33	3.00	3.00	3.00	2.50	2.50	2.50	2.50
Engineering	1.83	1.50	1.50	1.50	1.50	0.10	0.10	0.10	0.10
Parks	5.50	5.50	5.50	5.50	5.50	5.35	5.35	5.35	5.35
Total General Fund	65.86	64.35	67.02	74.22	78.22	75.92	77.42	89.42	90.42
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS									
Special Revenue Funds									
Street Fund	4.96	4.96	4.96	4.96	4.96	4.71	4.71	4.71	4.71
Municipal Road Fund	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Total Special Revenue Funds	6.21	6.21	6.21	6.21	6.21	5.96	5.96	5.96	5.96
Enterprise Funds									
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.35	1.35	1.35	1.35
Electric Fund: Distribution	11.60	11.60	11.60	11.60	11.00	12.00	12.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.60	0.60	0.60	0.60
Water Fund: Distribution	4.10	4.10	3.76	3.76	3.76	3.76	3.76	3.30	4.26
Water Fund: Treatment	4.40	4.40	4.40	4.40	4.40	5.35	5.35	5.35	5.35
Sewer Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.60	0.60	0.60	0.60
Sewer Fund: Distribution	4.30	4.30	3.96	3.96	3.96	3.96	3.96	3.96	4.46
Total Enterprise Funds	27.20	27.20	26.52	26.52	25.92	27.62	27.62	27.16	28.62
Total Full-Time Equivalents	99.27	97.76	99.75	106.95	110.35	109.50	111.00	122.54	125.00

# Revenue and Expenditure Trends

## Totals for General Fund 2013 - 2022

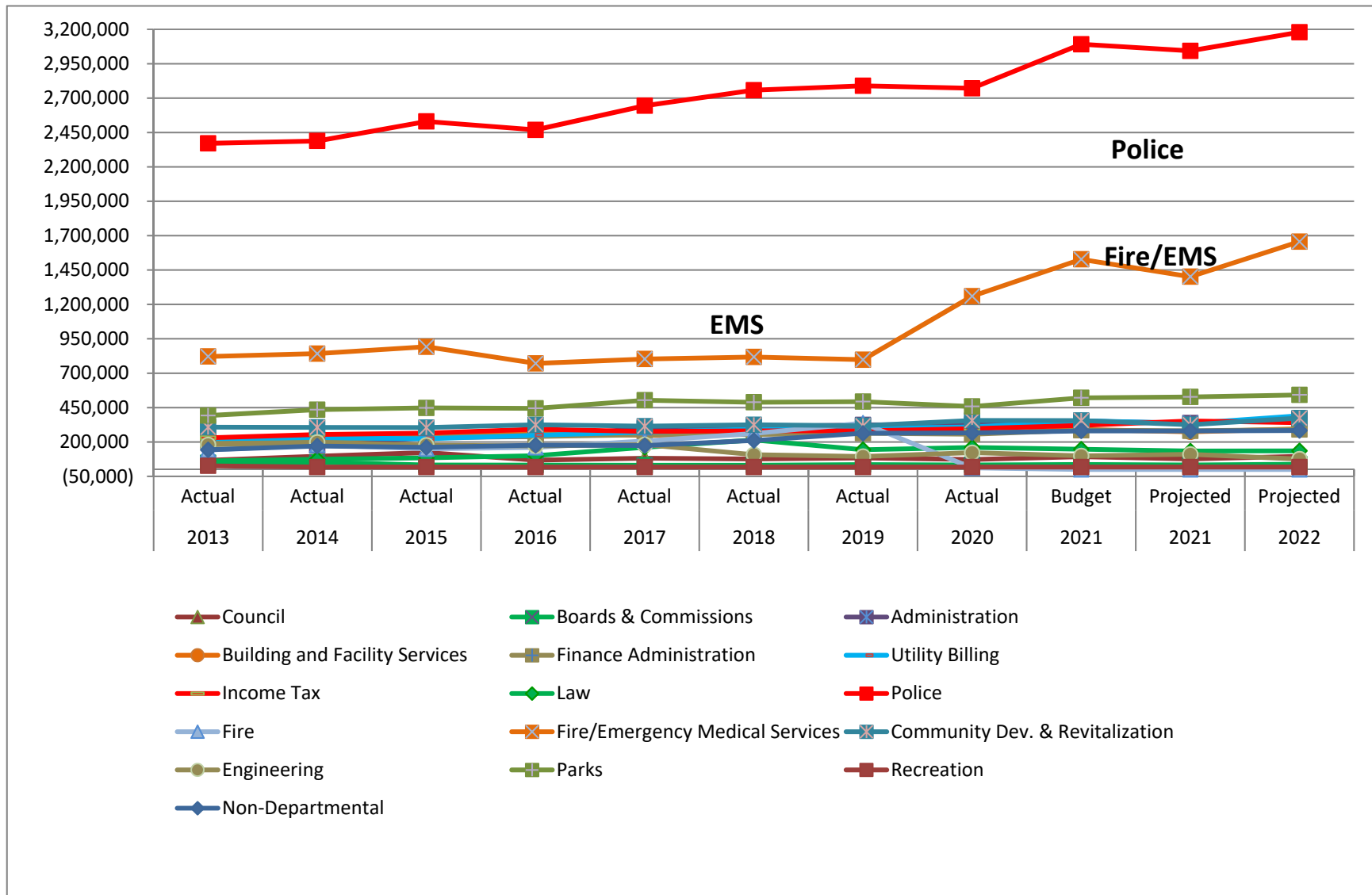


# General Fund Revenue Trends 2013 - 2022





## General Fund Expenditures by Department 2013- 2022



**2022 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2024 Projected</b>	<b>2021-2022 % Inc/Dec</b>
<b>Revenues</b>							
Taxes	4,052,552	4,204,184	4,376,997	4,525,477	4,674,965	4,797,829	7.64%
Intergovernmental Receipts	1,112,292	1,167,621	1,148,816	1,193,450	1,244,194	1,294,593	2.21%
Charges for Services	767,522	777,050	748,754	766,420	963,631	1,075,047	-1.37%
Fines and Forfeitures	3,467	3,600	4,168	3,625	3,625	3,625	0.69%
Fees, Licenses, and Permits	196,704	191,100	206,595	204,695	206,450	208,257	7.11%
Earnings on Investment	146,281	225,000	20,000	50,000	75,000	100,000	-77.78%
Miscellaneous Revenues	630,076	141,350	49,660	90,600	90,600	90,600	-35.90%
Reimbursements & Refunds	574,336	677,452	649,965	689,600	703,969	723,351	1.79%
<b>Total Operating Receipts</b>	<b>7,483,230</b>	<b>7,387,357</b>	<b>7,204,955</b>	<b>7,523,866</b>	<b>7,962,433</b>	<b>8,293,302</b>	<b>1.85%</b>
<b>Expenditures</b>							
Council	72,538	92,328	75,972	83,820	92,203	90,466	-9.21%
Boards & Commissions	33,008	36,500	32,735	36,800	38,300	38,300	0.82%
Administration	327,787	352,016	337,324	271,964	282,521	289,767	-22.74%
Building and Facility Services	263,089	290,693	273,354	287,637	307,744	312,683	-1.05%
Finance Administration	255,654	285,512	280,744	288,836	297,890	306,710	1.16%
Utility Billing	308,278	354,511	335,184	369,278	375,002	385,989	4.17%
Income Tax	296,464	320,295	352,719	339,588	347,513	354,190	6.02%
Law	160,109	147,198	134,029	135,444	136,939	138,519	-7.99%
Police	2,771,835	3,091,580	3,043,577	3,169,213	3,272,633	3,370,519	2.51%
Fire	11,577	-	-	-	-	-	0.00%
Fire/Emergency Medical Services	1,259,849	1,528,121	1,401,854	1,631,561	2,290,406	2,718,931	6.77%
Community Dev. & Revitalization	356,211	355,863	325,613	366,521	381,718	390,899	2.99%
Engineering	121,859	99,184	110,297	74,413	76,006	78,593	-24.97%
Parks	458,256	520,999	527,298	536,483	545,020	551,269	2.97%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	266,116	280,258	279,951	275,366	290,969	314,197	-1.75%
<b>Total Program Expenditures</b>	<b>6,980,330</b>	<b>7,772,758</b>	<b>7,528,351</b>	<b>7,884,623</b>	<b>8,752,565</b>	<b>9,358,734</b>	<b>1.44%</b>
<b>Total Receipts Over/(Under) Program Disbursements</b>	<b>502,900</b>	<b>(385,401)</b>	<b>(323,396)</b>	<b>(360,757)</b>	<b>(790,132)</b>	<b>(1,065,433)</b>	<b>-6.39%</b>

**2022 BUDGET WORKSHEET  
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2024 Projected</b>	<b>2021-2022 % Inc/Dec</b>
<b>Other Financing Sources/(Uses)</b>							
Refunds	(2,685)	(1,500)	(1,500)	(500)	(500)	(500)	-66.67%
Transfers (Out)	(175,000)	-	(10,000)	-	-	-	0.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(177,685)</b>	<b>(1,500)</b>	<b>(11,500)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>325,215</b>	<b>(386,901)</b>	<b>(334,896)</b>	<b>(361,257)</b>	<b>(790,632)</b>	<b>(1,065,933)</b>	
<b>Fund Balance January 1st</b>	<b>6,344,463</b>	<b>6,669,678</b>	<b>6,669,678</b>	<b>6,334,782</b>	<b>5,973,526</b>	<b>5,182,894</b>	
<b>Fund Balance December 31st</b>	<b>6,669,678</b>	<b>6,282,777</b>	<b>6,334,782</b>	<b>5,973,526</b>	<b>5,182,894</b>	<b>4,116,961</b>	
<b>Reserve For Encumbrances</b>	<b>101,240</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>6,568,438</b>	<b>6,157,777</b>	<b>6,209,782</b>	<b>5,848,526</b>	<b>5,057,894</b>	<b>3,991,961</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$5,578,997	Income tax receipts includes the movement of 0.2% of the total 1.5% local income tax from the CIP Fund to the General Fund. Receipts were scheduled relying on historical trends and are anticipated to increase 3.5% besides the allocation change. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,193,450	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$714,988) and Local Government monies (\$344,340) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$766,420	These are monies received for direct services provided. The EMS billing revenues (\$763,295) comprise 99.6% of anticipated receipts.
Fines and Forfeitures	\$3,625	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2022 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2020 Actual	2021 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2021-2022 % Inc/Dec
	<b>Taxes</b>							
101.0000.41110	Property Tax	387,375	396,970	394,922	406,770	414,905	423,203	2.47%
101.0000.41210	Tangible Personal Property	11,396	11,636	11,537	11,825	12,062	12,303	1.63%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	3,598,120	3,695,577	3,895,537	4,031,881	4,172,997	4,277,322	9.10%
101.0000.41600	Hotel-Motel Tax	55,660	100,000	75,000	75,000	75,000	85,000	-25.00%
	<b>Total Taxes</b>	<b>4,052,552</b>	<b>4,204,184</b>	<b>4,376,997</b>	<b>4,525,477</b>	<b>4,674,965</b>	<b>4,797,829</b>	7.64%
	<b>Intergovernmental</b>							
101.0000.42100	Local Gov't Fund (County)	299,526	297,372	334,300	344,330	354,660	365,300	15.79%
101.0000.42300	Cigarette Tax	439	500	425	400	400	400	-20.00%
101.0000.42400	Liquor & Beer	2,794	11,250	4,012	5,000	5,000	5,000	-55.56%
101.0000.42500	Local Gov't Fund-State	37,409	36,475	45,267	44,041	45,362	46,723	20.74%
101.0000.42600	Property Tax Rollback	44,857	44,843	45,371	42,191	43,035	43,896	-5.91%
101.0000.42900	Electric Excise Tax	664,728	723,320	680,941	714,988	750,737	788,274	-1.15%
101.0000.43200	State Grants	22,877	27,361	18,500	20,000	20,000	20,000	-26.90%
101.0000.43250	School Pymt for Resource Officers	25,607	26,500	20,000	22,500	25,000	25,000	-15.09%
	<b>Total Intergovernmental</b>	<b>1,112,292</b>	<b>1,167,621</b>	<b>1,148,816</b>	<b>1,193,450</b>	<b>1,244,194</b>	<b>1,294,593</b>	2.21%
	<b>Charges for Services</b>							
101.0000.44115	Xerox Copies	22	50	25	25	25	25	-50.00%
101.0000.44120	Towing & Storage Fees	235	1,000	383	200	200	200	-80.00%
101.0000.44130	Witness Fees	45	100	50	50	50	50	-50.00%
101.0000.44150	Ambulance Runs - City	343,066	365,000	365,000	365,000	365,000	365,000	0.00%
101.0000.44155	Ambulance Runs - Township	287,085	402,050	380,886	398,295	595,506	706,922	-0.93%
101.0000.44170	Vet Memorial Charges	639	750	750	750	750	750	0.00%
101.0000.44171	Memorial Pavers - Dog Park	80	100	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	1,500	3,000	1,060	1,500	1,500	1,500	-50.00%
101.0000.44190	Other Charges	10,517	5,000	500	500	500	500	-90.00%
	<b>Total Charges for Services</b>	<b>767,522</b>	<b>777,050</b>	<b>748,754</b>	<b>766,420</b>	<b>963,631</b>	<b>1,075,047</b>	-1.37%
	<b>Fines and Forfeitures</b>							
101.0000.45100	Court Cost & Fees	3,341	3,500	3,900	3,500	3,500	3,500	0.00%
101.0000.45200	Overtime Parking	126	100	268	125	125	125	25.00%
	<b>Total Fines and Forfeitures</b>	<b>3,467</b>	<b>3,600</b>	<b>4,168</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>	0.69%

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$204,695	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 (\$100,000) and the refuse contract franchise fee (\$58,495). These two receipt types comprise 77.4% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$50,000	The rate of return on the City's deposits and investments, specifically STAROhio, decreased significantly during 2021 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	\$90,600	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$709,000	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$307,249) and the chargeback of the Utility Billing Department to the utility funds (\$351,751).

**2022 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2020 Actual	2021 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2021-2022 % Inc/Dec
	<b>Fees, Licenses, and Permits</b>							
101.0000.46210	Building Permits	16,580	15,000	15,000	15,000	15,000	15,000	0.00%
101.0000.46220	Zoning & Pre. Plat	1,575	2,500	1,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	738	600	700	700	700	700	16.67%
101.0000.46280	Contractor Registration Fee	2,925	3,500	3,000	3,000	3,000	3,000	-14.29%
101.0000.46300	Cable Franchise Fees	105,440	97,500	102,963	100,000	100,000	100,000	2.56%
101.0000.46305	Refuse Franchise Fees	47,680	47,000	56,791	58,495	60,250	62,057	24.46%
101.0000.46310	Inspection & Final Plat	21,766	25,000	26,641	25,000	25,000	25,000	0.00%
	<b>Total Fees, Licenses and Permits</b>	<b>196,704</b>	<b>191,100</b>	<b>206,595</b>	<b>204,695</b>	<b>206,450</b>	<b>208,257</b>	<b>7.11%</b>
	<b>Earnings on Investment</b>							
101.0000.47200	Interest	146,281	225,000	20,000	50,000	75,000	100,000	-77.78%
	<b>Total Earnings on Investment</b>	<b>146,281</b>	<b>225,000</b>	<b>20,000</b>	<b>50,000</b>	<b>75,000</b>	<b>100,000</b>	<b>-77.78%</b>
	<b>Miscellaneous Revenue</b>							
101.0000.47300	Rental Income	20,219	30,000	30,000	30,000	30,000	30,000	0.00%
101.0000.47330	Rent-Canoes	-	1,250	500	500	500	500	-60.00%
101.0000.47700	Donations	5,125	2,500	4,750	5,000	5,000	5,000	100.00%
101.0000.47704	Donations - Parks	7,803	7,500	5,000	5,000	5,000	5,000	-33.33%
101.0000.47820	Unclaimed Monies & Overages	21	100	4,410	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	596,908	100,000	5,000	50,000	50,000	50,000	-50.00%
	<b>Total Miscellaneous Revenue</b>	<b>630,076</b>	<b>141,350</b>	<b>49,660</b>	<b>90,600</b>	<b>90,600</b>	<b>90,600</b>	<b>-35.90%</b>
101.0000.49210	Reimbursement & Refunds	25,568	50,000	50,000	50,000	50,000	50,000	0.00%
101.0000.49220	Adm. Reimbursement	271,318	304,567	298,300	307,249	316,466	325,960	0.88%
101.0000.49230	Utility Billing Reimb.	277,450	322,885	301,665	332,351	337,502	347,390	2.93%
	<b>Total Reimbursement &amp; Refunds</b>	<b>574,336</b>	<b>677,452</b>	<b>649,965</b>	<b>689,600</b>	<b>703,969</b>	<b>723,351</b>	<b>1.79%</b>
	<b>Total Receipts</b>	<b>7,483,230</b>	<b>7,387,357</b>	<b>7,204,955</b>	<b>7,523,866</b>	<b>7,962,433</b>	<b>8,293,302</b>	<b>1.85%</b>

## 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	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>	2022 <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								
		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>Actual</u>	2021 <u>Estimated</u>	2022 <u>Estimated</u>
Council Meetings		26	25	26	23	25	24	24	24	24
No. of Ordinances		30	53	31	40	37	30	30	28	30
No. of Resolutions		61	54	34	43	43	40	61	45	40

### BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$11,310/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.

Equipment - Fireproof safe for permanent records



**GENERAL FUND - DEPARTMENT: CITY COUNCIL**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % 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	10,803	11,249	11,249	11,310	11,593	12,056	0.54%
101.1010.51110	O.P.E.R.S.	2,913	3,000	2,850	3,000	3,000	3,000	0.00%
101.1010.51120	Social Security	1,550	1,550	1,550	1,550	1,550	1,550	0.00%
101.1010.51125	Medicare	627	760	671	700	700	700	-7.89%
101.1010.51300	Worker's Compensation	678	659	641	700	700	700	6.22%
	Sub-Total Personnel	51,571	52,218	51,961	52,260	52,543	53,006	0.08%
101.1010.52100	Travel & Training	1,763	5,000	3,159	3,000	5,000	5,000	-40.00%
101.1010.53600	Legal Advertising	3,101	5,000	3,101	4,000	5,000	5,000	-20.00%
101.1010.53700	Printing & Reproduction	1,099	1,500	1,500	1,500	1,500	1,300	0.00%
101.1010.53710	Code Supplement	5,130	12,500	8,500	10,000	12,500	8,500	-20.00%
101.1010.53720	Historical Record Archiving	-	6,000	-	-	6,000	6,000	-100.00%
101.1010.53800	Dues & Subscriptions	1,170	1,810	1,142	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	8,331	6,500	6,001	8,500	6,500	8,500	30.77%
101.1010.54100	Office Supplies	350	1,400	574	1,250	1,250	1,250	-10.71%
101.1010.54700	Other Supplies	23	-	-	-	-	-	-
101.1010.54710	Mayor's Account	-	300	34	-	-	-	-100.00%
	Sub-Total Other Operating	20,967	40,010	24,011	30,060	39,560	37,360	-24.87%
101.1010.55200	Equipment	-	100	-	1,500	100	100	1400.00%
<b>Total City Council</b>		<b>72,538</b>	<b>92,328</b>	<b>75,972</b>	<b>83,820</b>	<b>92,203</b>	<b>90,466</b>	<b>-9.21%</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)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	0.00	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>0.00</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

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	7	10	9	12	12	11	6	12	12
Cases	16	22	10	15	16	19	7	15	15
BZA Meetings	10	11	8	9	11	8	9	9	9
Cases	17	15	17	30	24	13	10	25	25
Parks Board Meetings	6	6	6	6	6	5	5	6	6
Cases	22	14	37	20	17	16	11	20	20
Restor. Board Meetings	10	6	9	9	5	3	8	9	9
Cases	18	7	12	18	4	3	12	18	18
Tree Board Meetings	6	6	6	6	6	6	5	6	6
Cases	29	40	55	50	11	27	32	50	50
TIRC Meetings	1	1	1	1	1	1	1	1	1

### 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1020.52100	Travel & Training	432	500	-	500	500	500	0.00%
101.1020.53383	Contract - Cable A. Com.	26,000	26,000	26,000	28,000	28,000	28,000	7.69%
101.1020.53600	Legal Advertising	1,158	2,500	1,000	1,500	2,500	2,500	-40.00%
101.1020.53700	Printing & Reproduction	800	1,000	800	1,000	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	335	500	335	500	500	500	0.00%
101.1020.53990	Other Contractual	3,795	4,000	4,000	4,000	4,000	4,000	0.00%
101.1020.54100	Office Supplies	488	1,200	500	500	1,000	1,000	-58.33%
101.1020.54700	Other Supplies	-	500	100	500	500	500	0.00%
	Sub-Total Other Operating	33,008	36,200	32,735	36,500	38,000	38,000	0.83%
101.1020.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total Boards &amp; Commissions</b>		<b>33,008</b>	<b>36,500</b>	<b>32,735</b>	<b>36,800</b>	<b>38,300</b>	<b>38,300</b>	0.82%

## 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)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
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	1.00	1.00	1.00	1.00	1.00	1.00	0.00
<b>ADMINISTRATION TOTAL</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>	<b>2.00</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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1030.51000	Salary & Wages	237,715	249,925	249,925	192,654	197,470	202,407	-22.92%
101.1030.51110	O.P.E.R.S.	37,395	34,990	34,990	26,972	27,646	28,337	-22.92%
101.1030.51125	Medicare	3,493	3,624	3,624	2,793	2,863	2,935	-22.92%
101.1030.51200	Health Insurance	29,772	36,088	28,261	26,392	27,712	29,097	-26.87%
101.1030.51300	Worker's Compensation	4,622	5,475	4,552	4,689	4,829	4,950	-14.36%
101.1030.51400	Life Insurance	276	236	222	300	300	300	27.12%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	318,073	335,138	326,373	258,600	265,620	272,826	-22.84%
101.1030.52100	Travel & Training	2,428	7,000	2,500	4,000	6,500	6,500	-42.86%
101.1030.53100	Utilities	1,122	1,200	1,200	1,200	1,200	1,200	0.00%
101.1030.53500	Insurance	350	378	364	364	400	440	-3.70%
101.1030.53700	Printing & Reproduction	768	1,000	1,000	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	3,596	3,500	3,500	3,500	4,000	4,000	0.00%
101.1030.53990	Other Contractual	932	2,000	1,459	2,000	2,000	2,000	0.00%
101.1030.54100	Office Supplies	518	1,500	928	1,000	1,500	1,500	-33.33%
	Sub-Total Other Operating	9,714	16,578	10,951	13,064	16,600	16,640	-21.20%
101.1030.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total Administration</b>		<b>327,787</b>	<b>352,016</b>	<b>337,324</b>	<b>271,964</b>	<b>282,521</b>	<b>289,767</b>	-22.74%

## 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)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	0.75	0.75	1.00	1.00	1.00	1.00
Laborer	P	0.10	0.10	0.00	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>1.49</b>	<b>1.75</b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### PERFORMANCE MEASURES

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	104	109	109	110	110	107	107	107	107
Servers	20	20	20	20	20	20	20	20	20
Mobile Devices/Phones	42/29	45/29	45/29	45/40	45/40	45/40	45/40	45/40	45/40
Miles of Fiber	21.00	21.00	21.00	22.00	24.00	26.00	26.00	26.00	26.00
SPAM E-Mail Blocked	1.161M	2.0M	2.2M	2.3M	2.3M	2.3M	2.3M	2.3M	2.92M
Users/Groups/Accounts	350	350	350	350	350	350	350	350	350
Mailboxes	160	170	170	170	170	170	170	170	230
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	8	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	151,590	165,359	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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1040.51050	Salary & Wages	107,597	114,963	110,410	117,074	120,001	122,401	1.84%
101.1040.51110	O.P.E.R.S.	14,738	16,095	15,457	16,390	16,800	17,136	1.84%
101.1040.51125	Medicare	389	461	461	475	475	475	3.04%
101.1040.51200	Health Insurance	20,794	22,642	22,642	24,341	25,558	26,836	7.50%
101.1040.51300	Worker's Compensation	1,922	3,074	1,852	1,908	1,965	2,014	-37.95%
101.1040.51400	Life Insurance	134	65	65	65	65	100	0.00%
101.1040.51500	Uniforms	-	250	266	250	250	500	0.00%
	Sub-Total Personnel	145,574	157,550	151,153	160,503	165,114	169,462	1.87%
101.1040.52100	Travel & Training	1,829	2,500	2,609	2,500	2,500	2,500	0.00%
101.1040.53100	Utilities	13,844	18,000	14,576	15,500	20,000	22,250	-13.89%
101.1040.53323	Computer Network Services	12,374	12,500	12,500	12,500	12,500	7,000	0.00%
101.1040.53410	Equipment Maintenance	11,745	14,425	12,500	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	11,095	10,000	10,000	10,000	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	26,205	27,500	27,500	27,500	25,000	25,000	0.00%
101.1040.53500	Insurance	24,470	26,428	25,419	25,419	33,915	37,307	-3.82%
101.1040.53700	Printing & Reproduction	-	100	-	100	100	100	0.00%
101.1040.53800	Dues & Subscriptions	75	140	140	140	140	140	0.00%
101.1040.53990	Other Contractual	7,673	15,000	7,952	10,000	15,000	15,000	-33.33%
101.1040.54200	Equipment Operation	615	750	700	750	750	750	0.00%
101.1040.54310	Maintenance Supplies	6,743	5,000	7,505	7,500	7,500	7,500	50.00%
101.1040.54700	Other Supplies	396	300	300	300	300	750	0.00%
	Sub-Total Other Operating	117,064	132,643	121,701	126,634	142,130	142,722	-4.53%
101.1040.55200	Equipment	451	500	500	500	500	500	0.00%
	Sub-Total Capital Outlay	451	500	500	500	500	500	0.00%
<b>Total Building and Facility Services</b>		<b>263,089</b>	<b>290,693</b>	<b>273,354</b>	<b>287,637</b>	<b>307,744</b>	<b>312,683</b>	<b>-1.05%</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)										
		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
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	0.00	0.40	0.40	0.40	0.40	0.40	0.40	0.40
		<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>	<b>2.40</b>

### FINANCE - ADMINISTRATION TOTAL

PERFORMANCE MEASURES										
		2014	2015	2016	2017	2018	2019	2020	2021	2022
		<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>
A/ P Checks Issued		2,869	2,828	3,061	2,738	2,782	2,799	2,734	2,750	2,750
Purchase Orders Issued		2,124	2,013	1,468	1,608	1,878	1,875	1,497	1,500	1,500
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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1070.51000	Salary & Wages	152,867	168,121	170,314	172,381	176,691	181,108	2.53%
101.1070.51050	Wages - part time	8,315	8,000	9,250	10,000	10,000	10,000	25.00%
101.1070.51110	O.P.E.R.S.	22,211	24,657	25,139	25,533	26,137	26,755	3.55%
101.1070.51125	Medicare	2,235	2,554	2,604	2,645	2,707	2,771	3.54%
101.1070.51200	Health Insurance	41,933	45,117	44,801	48,683	51,117	53,673	7.90%
101.1070.51300	Worker's Compensation	2,839	4,709	2,668	2,748	2,830	2,901	-41.64%
101.1070.51400	Life Insurance	269	124	124	124	125	125	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	233,669	256,282	257,900	265,114	272,607	280,333	3.45%
101.1070.52100	Travel & Training	201	1,500	1,350	1,500	1,500	2,000	0.00%
101.1070.53100	Utilities	138	150	150	150	150	150	0.00%
101.1070.53410	Equipment Maintenance	13,696	20,000	13,317	14,500	16,000	16,320	-27.50%
101.1070.53500	Insurance	175	190	182	182	243	267	-4.21%
101.1070.53700	Printing & Reproduction	1,483	1,250	2,646	1,250	1,250	1,500	0.00%
101.1070.53800	Dues & Subscriptions	340	340	340	340	340	340	0.00%
101.1070.53990	Other Contractual	4,082	3,500	2,759	3,500	3,500	3,500	0.00%
101.1070.54100	Office Supplies	1,620	2,000	1,850	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	21,735	28,930	22,594	23,422	24,983	26,077	-19.04%
101.1070.55200	Equipment	250	300	250	300	300	300	0.00%
<b>Total Finance - Administration</b>		<b>255,654</b>	<b>285,512</b>	<b>280,744</b>	<b>288,836</b>	<b>297,890</b>	<b>306,710</b>	1.16%

## 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)		2014	2015	2016	2017	2018	2019	2020	2021	2022
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>UTILITY BILLING TOTAL</b>		<b>2.75</b>	<b>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>	<b>3.00</b>

PERFORMANCE MEASURES		2014	2015	2016	2017	2018	2019	2020	2021	2022
		<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		62,469	62,693	62,897	62,962	63,636	64,101	64,430	64,752	65,076
Utility Connections		9,062	9,092	9,161	9,175	9,334	9,534	9,574	9,612	9,651
No. of ACH Payments		10,931	11,610	12,079	12,507	13,878	15,587	16,488	16,603	16,720
ACH Pymts./Bills Issued		17.50%	18.52%	19.20%	19.86%	21.81%	24.32%	25.59%	25.64%	25.69%
No. of Bills e-mailed		5,954	6,525	7,455	6,777	5,929	7,058	7,896	7,905	7,915
Active Utility Accounts		5,190	5,162	5,231	5,249	5,304	5,404	5,454	5,501	5,501
Electric Meters		4,927	4,933	4,985	5,002	5,071	5,171	5,221	5,268	5,268
Water Meters		4,135	4,159	4,176	4,191	4,263	4,363	4,413	4,460	4,460
Refuse Cutomers Billed		4,037	4,073	4,083	4,105	4,163	4,263	4,313	4,360	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.

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

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

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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1080.51000	Salary & Wages	163,576	180,448	178,334	188,124	192,827	197,648	4.25%
101.1080.51050	Wages - part time	-	-	-	-	-	-	100.00%
101.1080.51075	Overtime	-	-	500	1,500	-	-	100.00%
101.1080.51110	O.P.E.R.S.	22,773	25,263	25,037	26,547	26,996	27,671	5.08%
101.1080.51125	Medicare	2,156	2,616	2,593	2,750	2,796	2,866	5.11%
101.1080.51200	Health Insurance	62,387	61,928	67,202	73,250	76,913	80,758	18.28%
101.1080.51300	Worker's Compensation	2,460	4,824	2,376	2,447	2,521	2,596	-49.27%
101.1080.51400	Life Insurance	405	222	185	200	200	200	-9.91%
	Sub-Total Personnel	253,757	275,301	276,227	294,818	302,252	311,739	7.09%
101.1080.52100	Travel & Training	761	3,000	750	2,500	3,000	3,000	-16.67%
101.1080.53410	Equipment Maintenance	9,698	18,360	10,000	17,860	11,000	13,000	-2.72%
101.1080.53700	Printing & Reproduction	2,408	6,750	2,500	4,750	6,750	6,750	-29.63%
101.1080.53990	Other Contractual	12,293	14,150	12,757	12,700	15,500	15,500	-10.25%
101.1080.54100	Office Supplies	4,436	5,000	4,450	5,000	4,750	4,750	0.00%
101.1080.54110	Postage	21,766	28,200	26,000	27,900	28,000	28,000	-1.06%
101.1080.54700	Other Supplies	2,380	3,000	2,200	3,000	3,000	2,500	0.00%
	Sub-Total Other Operating	53,742	78,460	58,657	73,710	72,000	73,500	-6.05%
101.1080.55200	Equipment	779	750	300	750	750	750	0.00%
<b>Total Finance - Utility Billing</b>		<b>308,278</b>	<b>354,511</b>	<b>335,184</b>	<b>369,278</b>	<b>375,002</b>	<b>385,989</b>	4.17%

## GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

### Commentary:

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

### STAFFING (FTE)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	\$5,399,314	\$5,823,986	\$6,043,178	\$5,990,525	\$6,206,490	\$6,602,714	\$6,867,987	\$7,452,871	\$7,751,813
Collection Cost as a % of Revenue	3.36%	3.02%	3.05%	3.09%	3.05%	2.93%	3.00%	3.06%	3.10%
Tax Refunds	\$ 136,107	\$ 166,339	\$ 205,506	\$ 171,902	\$ 172,175	\$ 165,004	\$ 170,855	\$ 240,000	\$ 175,000

### BUDGET HIGHLIGHTS

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1090.51000	Salary & Wages	109,714	126,273	123,772	129,441	132,677	135,331	2.51%
101.1090.51050	Wages - part time	8,896	8,000	9,250	10,000	10,000	10,000	25.00%
101.1090.51075	Overtime	89	-	-	-	-	-	0.00%
101.1090.51110	O.P.E.R.S.	16,557	18,798	18,623	19,522	19,975	20,346	3.85%
101.1090.51125	Medicare	1,632	1,947	1,929	2,022	2,069	2,107	3.85%
101.1090.51200	Health Insurance	41,847	42,117	44,801	45,683	47,967	50,366	8.47%
101.1090.51300	Worker's Compensation	2,331	3,590	2,210	3,500	3,605	3,695	-2.51%
101.1090.51400	Life Insurance	138	125	125	125	125	150	0.00%
	Sub-Total Personnel	181,204	200,850	200,710	210,293	216,418	221,995	4.70%
101.1090.52100	Travel & Training	144	1,700	300	1,000	1,700	1,700	-41.18%
101.1090.53320	OBG Collection Services	400	350	-	-	-	-	-100.00%
101.1090.53410	Equipment Maintenance	12,375	12,500	12,500	13,000	13,500	14,000	4.00%
101.1090.53700	Printing & Reproduction	4,458	5,350	5,350	5,550	5,750	5,950	3.74%
101.1090.53800	Dues & Subscriptions	45	45	45	45	45	45	0.00%
101.1090.53990	Other Contractual	1,482	3,200	2,000	2,200	2,400	2,600	-31.25%
101.1090.54100	Office Supplies	525	1,000	514	1,000	1,000	1,000	0.00%
101.1090.54110	Postage	5,278	5,000	6,000	6,200	6,400	6,600	24.00%
	Sub-Total Other Operating	24,707	29,145	26,709	28,995	30,795	31,895	-0.51%
101.1090.55200	Equipment	-	300	300	300	300	300	0.00%
101.1090.57310	Tax Refunds	90,553	90,000	125,000	100,000	100,000	100,000	11.11%
<b>Total Finance - Income Tax</b>		<b>296,464</b>	<b>320,295</b>	<b>352,719</b>	<b>339,588</b>	<b>347,513</b>	<b>354,190</b>	6.02%

## 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)

		2014	2015	2016	2017	2018	2019	2020	2021	2021
	<u>F/P/S</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>	<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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.1100.51000	Salary & Wages	44,601	45,000	44,004	44,004	44,004	44,004	-2.21%
101.1100.51110	O.P.E.R.S.	6,161	6,300	6,161	6,161	6,161	6,161	-2.21%
101.1100.51125	Medicare	-	-	638	638	638	638	100.00%
101.1100.51200	Health Insurance	20,757	20,714	22,701	24,744	25,981	27,280	19.46%
101.1100.51300	Worker's Compensation	799	963	751	774	793	813	-19.67%
101.1100.51400	Life Insurance	134	61	60	60	60	60	-1.64%
	Sub-Total Personnel	72,452	73,038	74,315	76,380	77,637	78,956	4.58%
101.1100.52100	Travel & Training	375	1,000	500	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	79,307	65,000	51,150	50,000	50,000	50,000	-23.08%
101.1100.53500	Insurance	2,290	2,475	2,379	2,379	2,617	2,879	-3.88%
101.1100.53800	Dues & Subscriptions	800	800	800	800	800	800	0.00%
	Sub-Total Other Operating	87,657	74,160	59,714	59,064	59,302	59,564	-20.36%
<b>Total Law</b>		<b>160,109</b>	<b>147,198</b>	<b>134,029</b>	<b>135,444</b>	<b>136,939</b>	<b>138,519</b>	-7.99%

## 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)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	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	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1	1
Detective	F	0	0	0	1	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	1	1	0	0	0	0
Records Clerk	P	0.7	0	0.7	0.7	0.7	0.7	0.7	0.7	0.7
<b>POLICE TOTAL</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>	<b>22.7</b>

### PERFORMANCE MEASURES

		2014	2015	2016	2017	2018	2019	2020	2021	2022
		<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	625	640	483	455	511	327	200	600	600
	Adult	572	551	406	380	418	301	185	535	535
	Juvenile	53	89	77	75	93	26	15	65	65
Calls for Service:	Total	15,804	15,548	14,217	13,869	13,599	14,326	13,000	15,000	15,000
	Criminal	3,834	3,102	2,126	2,859	2,926	1,945	1,600	3,200	3,200
	Non-Criminal	6,250	6,010	6,208	5,420	4,754	6,412	4,000	7,000	7,000
	Accident	220	282	229	190	223	152	110	230	230
	Crime Prevention	5,500	6,200	5,654	5,400	7,400	4,914	8,000	7,500	7,500
Traffic Related Calls:	Total	3,251	3,329	3,431	2,913	2,896	2,882	5,100	5,000	5,000
	Citations	1,250	1,243	1,312	1,050	657	380	150	800	800
	D.U.I.	70	75	70	49	55	55	30	50	50
	Accident	212	210	229	190	223	216	120	200	200
	Warnings	1579	1775	1652	1567	2016	1131	450	1700	1700
	Parking	140	106	168	106	209	111	50	100	100
<u>Response Time (hr:min:sec)</u>										
Time to Dispatch		0:10:45	0:10:45	0:10:27	0:10:27	0:11:17	0:10:00	0:11:17	0:11:17	0:11:17
Time Enroute		0:04:40	0:04:40	0:05:42	0:05:02	0:05:53	0:04:32	0:05:53	0:05:53	0:05:53
Time on Scene		0:25:45	0:25:45	0:19:29	0:21:15	0:23:26	0:23:20	0:23:26	0:23:26	0:23:26
Total Call Time		0:41:15	0:41:15	0:36:39	0:39:35	0:40:34	0:40:39	0:40:34	0:40:34	0:40:34

Wages - The FOP contract was negotiated and approved in April, 2021 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,642,353	1,823,336	1,823,336	1,797,753	1,851,685	1,907,236	-1.40%
101.2110.51025	Wages - Others	58,679	69,709	69,709	71,525	73,313	75,513	2.61%
101.2110.51075	Overtime	119,842	150,000	132,820	155,000	157,000	160,000	3.33%
101.2110.51110	O.P.E.R.S.	8,255	10,459	9,759	10,014	10,264	10,572	-4.26%
101.2110.51115	Police Pension	342,497	364,326	371,670	371,023	381,650	392,775	1.84%
101.2110.51125	Medicare	25,687	32,473	29,375	29,352	30,189	31,070	-9.61%
101.2110.51200	Health Insurance	328,000	353,139	325,757	351,723	369,309	387,775	-0.40%
101.2110.51300	Worker's Compensation	32,652	33,788	31,472	58,906	60,674	62,191	74.34%
101.2110.51400	Life Insurance	1,505	1,750	1,750	1,848	1,848	1,848	5.60%
101.2110.51500	Uniforms	23,092	26,500	31,500	29,800	30,000	30,000	12.45%
	Sub-Total Personnel	2,582,562	2,865,480	2,827,148	2,876,944	2,965,932	3,058,978	0.40%
101.2110.52100	Travel & Training	14,625	20,000	15,729	48,549	49,000	49,000	142.75%
101.2110.52150	Tuition Reimbursement	9,036	9,000	4,356	-	-	-	-100.00%
101.2110.53100	Utilities	23,240	27,000	25,467	26,500	27,000	27,000	-1.85%
101.2110.53210	Rents & Leases	3,162	3,000	3,000	3,336	3,400	3,400	11.20%
101.2110.53410	Equipment Maintenance	2,656	4,000	4,000	5,705	5,800	5,850	42.63%
101.2110.53430	Vehicle Maintenance	14,772	20,000	18,794	24,140	24,500	24,500	20.70%
101.2110.53440	Radio Maintenance	-	2,000	485	2,200	2,300	2,400	10.00%
101.2110.53441	Vehicle Striping	1,990	2,000	195	2,000	2,000	2,400	0.00%
101.2110.53500	Insurance	22,536	23,800	25,778	25,778	28,356	31,191	8.31%
101.2110.53700	Printing & Reproduction	3,546	3,300	3,300	3,800	4,000	4,000	15.15%
101.2110.53800	Dues & Subscriptions	5,985	6,000	6,000	7,190	7,200	7,200	19.83%
101.2110.53990	Other Contractual	31,776	43,100	43,100	66,986	77,000	77,500	55.42%
101.2110.53991	DARE Expenses	3,613	4,000	4,000	4,000	4,000	4,000	0.00%
101.2110.54100	Office Supplies	2,696	5,000	3,162	5,780	5,800	5,800	15.60%
101.2110.54200	Equipment Operation	27,716	33,000	37,677	39,600	39,600	40,000	20.00%
101.2110.54320	Firearm Supplies	6,001	6,000	6,000	8,345	8,345	8,400	39.08%
101.2110.54330	Photo Supplies	88	700	530	800	800	800	14.29%
101.2110.54700	Other Supplies	5,096	4,900	4,900	7,560	7,600	7,600	54.29%
	Sub-Total Other Operating	178,534	216,800	206,473	282,269	296,701	301,041	30.20%
101.2110.55200	Equipment	10,739	9,300	9,956	10,000	10,000	10,500	7.53%
<b>Total Police</b>		<b>2,771,835</b>	<b>3,091,580</b>	<b>3,043,577</b>	<b>3,169,213</b>	<b>3,272,633</b>	<b>3,370,519</b>	<b>2.51%</b>

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

		STAFFING (FTE)								
	F/P/S	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Chief	F	1.00	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	28.00	32.00	32.00	32.00	13.00	15.00
Dual Certified FF/EMT	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.00	23.00
Firefighter	?	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00
<b>EMS TOTAL</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>	<b>48.00</b>
Volunteer hours -EMS		10,054	11,431	11,431	11,431	11,431	3,761	1,645	-	-
Part time hours - TCFES		30,227	28,850	28,850	28,850	28,850	27,260	31,692	43,800	43,800
Volunteer hours -Fire										

		PERFORMANCE MEASURES								
		2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Total Calls		1,900	1,959	2,104	2,335	2,195	2,487	2,009	2,056	2,400
	EMS	1,557	1,655	1,750	1,970	1,927	2,086	1,715	1,644	1,840
	Fire	343	304	354	365	268	401	294	411	460
	No Transport	330	345	385	452	41%	35%	36%	27%	33%
City Calls	EMS/Fire	1,237	1,275	1,383	1,472	1,543	1,529	1,500	1,456	1,702
		260	270	304	342	188	240	200		
Township Calls	EMS/Fire	320	360	367	498	547	515	509	506	598
		90	74	106	115	88	114	94		
Mutual Aid		19	41	50	32	18	42	45	94	100
		35	37	32	15	40	47	40		
<b>FIRE: Response Time (min)</b>		7.4	9.4	9.4	9.4	9.3	10.8	7.0	6:30	7:00
Dollar Loss - City		\$259,000	\$193,600	\$800,000	\$200,000	\$415,500	\$643,000	\$200,000	\$110,900	\$200,000
Dollar Loss - Township						\$95,000	\$108,000	\$80,000	\$150	\$80,000
Structure Fires		9	8	14	10	7	6	8	8	8
Fire Insp.Conducted		112	116	78	120	221	226	238	186	450
<b>EMS: Average Time to Arrive (min)</b>		6	6	6	6	7:42	5:59	7:00	5:25	7:00
90th Percentile to arrival						12:09	9:43	10:00	8:20	10:00
Time On Scene (min)		16	17	16	16	14:29	21:55	14:00	13:44	14:00
Total Call Length (min)						56:51:00	1:00:21	60:00:00	54:24:00	60:00:00
Total Training Hours		40	40	40	40	1,680	698	2,000	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	842,481	892,253	771,234	802,984	817,918	865,846	1,205,102	1,544,778	1,631,561
Total Fire Expenditures	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)	(398,295)	(398,295)
EMS Run Receipts (net of Twp contract)	(567,001)	(578,977)	(625,248)	(699,004)	(566,463)	(342,304)	(350,533)	(350,000)	(365,000)
<b>Net Costs to the City</b>	<b>275,480</b>	<b>313,276</b>	<b>145,986</b>	<b>103,980</b>	<b>255,099</b>	<b>609,917</b>	<b>591,212</b>	<b>796,483</b>	<b>868,266</b>

Annual Per Capita Cost to City Residents	\$ 28.43	\$ 32.33	\$ 15.07	\$ 10.73	\$ 26.33	\$ 62.95	\$ 61.02	\$ 82.20	\$ 89.61
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**GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.2130.51060	Salary & Wages	718,969	920,165	775,795	954,695	1,348,917	1,630,989	3.75%
101.2130.51075	Overtime	7,051	10,000	8,561	20,000	50,000	50,000	100.00%
101.2130.51110	O.P.E.R.S.	73,255	100,694	81,404	97,468	104,925	104,925	-3.20%
101.2130.51115	Fire Pension	38,608	41,751	34,208	50,038	131,867	195,565	19.85%
101.2130.51120	Fire Dependent's Fund	174	300	356	300	300	300	0.00%
101.2130.51121	Social Security	2,289	3,000	1,308	1,500	1,500	1,500	-50.00%
101.2130.51125	Medicare	10,433	13,631	11,373	14,133	20,284	24,374	3.68%
101.2130.51200	Health Insurance	23,045	33,963	21,596	44,819	167,389	255,754	31.96%
101.2130.51300	Worker's Compensation	12,634	24,601	13,134	13,791	15,170	18,204	-43.94%
101.2130.51400	Life Insurance	133	102	100	200	300	400	96.08%
101.2130.51410	Accident Insurance	2,713	2,500	2,500	2,500	2,500	2,500	0.00%
101.2130.51500	Uniforms	10,578	13,000	13,000	22,180	30,000	35,000	70.62%
	Sub-Total Personnel	899,882	1,163,707	963,335	1,221,624	1,873,152	2,319,511	4.98%
101.2130.52100	Travel & Training	14,679	17,500	17,500	27,985	24,704	25,445	59.91%
101.2130.53100	Utilities	32,873	25,000	37,500	32,000	32,000	32,000	28.00%
101.2130.53310	Billing Services	24,112	26,000	25,375	26,000	26,000	26,000	0.00%
101.2130.53320	Medical Testing	9,699	13,000	13,000	27,639	28,468	29,332	112.61%
101.2130.53410	Equipment Maintenance	27,318	29,172	29,172	28,047	30,948	31,877	-3.86%
101.2130.53420	Facilities Maintenance	19,201	21,200	23,000	17,490	18,014	18,555	-17.50%
101.2130.53430	Vehicle Maintenance	34,116	29,000	43,369	35,000	36,000	37,000	20.69%
101.2130.53440	Radio Maintenance	9,690	13,500	67,693	14,135	14,559	14,995	4.70%
101.2130.53500	Insurance	31,508	34,030	32,730	32,730	34,030	34,030	-3.82%
101.2130.53600	Advertising	942	3,300	2,826	3,399	3,500	3,606	3.00%
101.2130.53700	Printing & Reproduction	210	-	150	-	-	-	0.00%
101.2130.53720	Fire Prevention Codes	2,975	-	-	-	-	-	0.00%
101.2130.53800	Dues & Subscriptions	3,754	4,635	4,635	5,150	5,305	5,464	11.11%
101.2130.53990	Other Contractual	34,495	25,277	35,500	36,488	37,582	38,710	44.35%
101.2130.54100	Office Supplies	9,763	6,000	6,000	6,000	6,000	6,000	0.00%
101.2130.54200	Equipment Operation	17,345	21,500	22,569	21,500	21,500	21,500	0.00%
101.2130.54330	Medical Supplies	9,571	14,000	14,000	17,390	17,911	18,449	24.21%
101.2130.54500	Grant Supplies/Expenses	3,750	-	3,500	3,500	3,500	3,500	100.00%
101.2130.54700	Other Supplies	24,627	10,000	10,000	9,300	10,609	10,927	-7.00%
	Sub-Total Other Operating	310,628	293,114	388,519	343,753	350,630	357,390	17.28%
101.2130.55200	Equipment	49,339	71,300	50,000	66,184	66,624	42,030	-7.18%
<b>TOTAL FIRE/EMERGENCY MEDICAL SERVICES</b>		<b>1,259,849</b>	<b>1,528,121</b>	<b>1,401,854</b>	<b>1,631,561</b>	<b>2,290,406</b>	<b>2,718,931</b>	<b>6.77%</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>	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>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Community Development Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	1.00	1.00	1.00	0.50	0.50	0.50	0.50
<b>COMMUNITY DEVELOPMENT &amp; REVITALIZATION TOTAL</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>	<b>2.50</b>

		PERFORMANCE MEASURES								
		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>Actual</u>	2021 <u>Estimated</u>	2022 <u>Estimated</u>
New Residential Units		17	17	15	18	51	39	38	50	50
Certificates of Use (Business)		16	12	14	10	25	14	15	25	25
Res. & Bus. Investment		\$119,023,000	\$7,855,250	\$8,185,000	\$12,690,000	\$22,981,000	\$14,771,516	\$12,864,111	\$15,000,000	\$15,000,000
Nuisance Reports Received		81	85	87	90	95	76	97	95	95
Sign Permits Issued		13	37	39	40	45	36	22	45	45
Population		9,811	9,850	9,885	9,926	10,048	10,141	10,228	10,343	10,458
# of Residential Units		4,264	4,281	4,296	4,314	4,367	4,405	4,443	4,493	4,543
# of Residential Platted		53	78	83	35	42	35	70	35	35
Grant \$ Obtained		\$1,348,600	\$2,984,600	\$506,000	\$4,890,000	\$289,150	\$1,876,980	\$1,335,100	\$1,335,100	\$1,335,100
BusinessFirst! BR&E Visits		6	12	9	24	10	0	17	15	15
TIF/CRA/EZ Zone Agreements		9	10	11	12	12	12	9	13	13
Acres Annexed		0.00	1.62	4.48	0.00	1.21	162.00	0.00	0.00	0.00

### BUDGET HIGHLIGHTS

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

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

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.3140.51000	Salary & Wages	169,585	168,000	161,052	171,205	176,341	182,513	1.91%
101.3140.51050	Wages - Part Time	27,638	23,728	23,728	24,677	25,000	25,000	4.00%
101.3140.51075	Overtime	1,736	1,000	1,250	1,500	1,500	1,500	50.00%
101.3140.51110	O.P.E.R.S.	27,346	26,982	26,044	27,633	28,398	29,262	2.41%
101.3140.51125	Medicare	2,779	2,795	2,353	2,504	2,579	2,668	-10.40%
101.3140.51200	Health Insurance	31,870	28,350	30,614	35,856	37,649	39,531	26.48%
101.3140.51300	Worker's Compensation	3,061	3,483	3,187	3,588	3,695	3,787	3.01%
101.3140.51400	Life Insurance	259	168	200	200	200	200	19.05%
101.3140.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	267,274	257,506	251,429	270,164	278,361	287,462	4.92%
101.3140.52100	Travel & Training	1,633	4,000	750	2,000	4,000	4,000	-50.00%
101.3140.53100	Utilities	1,377	1,600	1,750	1,600	1,600	1,680	0.00%
101.3140.53363	Economic Development	43,359	40,000	25,000	42,500	45,000	45,000	6.25%
101.3140.53364	Downtown Coord. Contract	30,894	30,000	30,000	30,000	30,000	30,000	0.00%
101.3140.53381	Services - MVRPC	4,457	4,457	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	150	500	400	500	500	500	0.00%
101.3140.53410	Equipment Maintenance	2,041	4,300	5,168	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	2,345	2,250	2,250	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	674	1,300	854	1,300	1,300	1,300	0.00%
101.3140.53990	Other Contractual	1,015	7,500	2,500	5,000	7,500	7,500	-33.33%
101.3140.54100	Office Supplies	475	1,200	530	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	267	500	275	500	500	500	0.00%
101.3140.54700	Other Supplies	250	250	250	250	250	250	0.00%
	Sub-Total Other Operating	88,937	97,857	74,184	95,857	102,857	102,937	-2.04%
101.3140.55200	Equipment	-	500	-	500	500	500	0.00%
<b>TOTAL COMM. DEV. &amp; REVITALIZATION</b>		<b>356,211</b>	<b>355,863</b>	<b>325,613</b>	<b>366,521</b>	<b>381,718</b>	<b>390,899</b>	2.99%

## 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)

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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 / City Engineer	F	0.50	0.50	0.40	0.40	0.40	0.00	0.10	0.10	0.10
Deputy Director of Municipal Services	F	0.00	0.00	0.10	0.10	0.10	0.10	0.00	0.00	0.00
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Secretary	F	0.33	0.00	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>1.50</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>	<b>0.10</b>

### PERFORMANCE MEASURES

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
City Projects Managed	11	8	8	7	8	8	8	8	8
City Projects Inspected	10	7	7	6	7	7	7	7	7
Walk/Drives Inspected	31	55	55	48	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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.3150.51050	Salary & Wages	10,559	11,331	10,571	11,671	11,963	12,441	3.00%
101.3150.51110	O.P.E.R.S.	1,417	1,586	1,480	1,634	1,675	1,742	3.02%
101.3150.51125	Medicare	122	164	153	169	173	180	3.19%
101.3150.51200	Health Insurance	1,650	-	1,120	1,120	1,120	1,120	100.00%
101.3150.51300	Worker's Compensation	210	303	203	209	215	1,000	-30.99%
101.3150.51400	Life Insurance	196	-	60	60	60	60	0.00%
101.3150.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	17,154	16,384	16,587	17,863	18,206	19,543	9.03%
101.3150.52100	Travel & Training	-	500	-	-	500	500	-100.00%
101.3150.53100	Utilities	2,095	2,000	1,824	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	98,728	75,000	88,000	50,000	50,000	50,000	-33.33%
101.3150.53700	Printing & Reproduction	266	250	250	250	250	1,500	0.00%
101.3150.53800	Dues & Subscriptions	223	250	250	250	250	250	0.00%
101.3150.53990	Other Contractual	2,502	2,500	2,500	2,500	2,500	2,500	0.00%
101.3150.54100	Office Supplies	766	2,000	636	1,250	2,000	2,000	-37.50%
101.3150.54700	Other Supplies	125	300	250	300	300	300	0.00%
	Sub-Total Other Operating	104,705	82,800	93,710	56,550	57,800	59,050	-31.70%
101.3150.55200	Equipment	-	-	-	-	-	-	0.00%
<b>TOTAL ENGINEERING</b>		<b>121,859</b>	<b>99,184</b>	<b>110,297</b>	<b>74,413</b>	<b>76,006</b>	<b>78,593</b>	<b>-24.97%</b>

## GENERAL FUND - DEPARTMENT: PARKS

### Commentary:

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

STAFFING										
	F/P/S	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Director of Municipal Services / City Engineer	F	0.25	0.25	0.15	0.15	0.15	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services	F	0.00	0.00	0.10	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	0.50	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>5.50</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>	<b>5.35</b>

	PERFORMANCE MEASURES								
	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
Number of Parks	17	17	17	17	17	17	17	17	18
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	22	22	22	22	22	22
Miles of Bike Trails	3.45	3.45	3.45	3.70	3.70	3.70	3.70	3.70	3.70
Number of Trees Planted	50	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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.4180.51000	Salary & Wages	191,349	216,434	229,370	229,141	236,015	243,096	5.87%
101.4180.51050	Wages - Seasonal	23,732	25,000	15,000	25,000	25,000	25,000	0.00%
101.4180.51075	Overtime	9,601	10,000	10,000	10,000	10,000	5,000	0.00%
101.4180.51110	O.P.E.R.S.	31,203	35,201	35,612	36,980	37,942	38,233	5.05%
101.4180.51125	Medicare	3,186	3,646	3,688	3,830	3,930	3,960	5.05%
101.4180.51200	Health Insurance	58,372	60,860	63,500	65,000	67,098	70,453	6.80%
101.4180.51300	Worker's Compensation	4,559	5,186	4,083	5,000	5,150	5,279	-3.59%
101.4180.51400	Life Insurance	289	225	225	225	225	200	0.00%
101.4180.51500	Uniforms	1,976	2,400	2,768	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	324,267	358,952	364,246	377,576	387,760	393,621	5.19%
101.4180.52100	Travel & Training	786	2,000	750	1,500	2,000	2,000	-25.00%
101.4180.53100	Utilities	19,827	25,000	18,041	22,500	25,000	25,000	-10.00%
101.4180.53383	Tree Maintenance	9,874	10,000	10,000	10,000	10,000	10,000	0.00%
101.4180.53410	Equipment Maintenance	16,945	17,000	17,000	17,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	11,192	15,000	17,188	15,000	10,000	10,000	0.00%
101.4180.53500	Insurance	3,400	3,672	3,532	3,532	3,885	4,274	-3.81%
101.4180.53961	Contract - Mowing	17,920	18,000	17,000	17,500	20,000	20,000	-2.78%
101.4180.53990	Other Contractual	16,596	18,500	20,973	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	13,115	21,500	18,955	22,000	20,000	20,000	2.33%
101.4180.54310	Maintenance Supplies	3,976	5,000	4,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	7,363	10,000	8,693	10,000	10,000	10,000	0.00%
101.4180.54550	Tree Replacement	-	3,000	10,758	3,000	3,000	3,000	0.00%
101.4180.54560	Tree Donation	3,163	2,500	5,207	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	5,769	2,500	2,360	2,500	2,000	2,000	0.00%
101.4180.54700	Other Supplies	3,402	7,000	7,375	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	661	750	600	750	750	750	0.00%
	Sub-Total Other Operating	133,989	161,422	162,432	158,282	156,635	157,024	-1.95%
101.4180.55200	Equipment	-	625	620	625	625	625	0.00%
	Sub-Total Capital Outlay	-	625	620	625	625	625	0.00%
<b>TOTAL PARKS</b>		<b>458,256</b>	<b>520,999</b>	<b>527,298</b>	<b>536,483</b>	<b>545,020</b>	<b>551,269</b>	<b>2.97%</b>

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

### **Commentary:**

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

GENERAL FUND - DEPARTMENT: RECREATION

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
101.6200.53310	Audit Fees	28,494	31,000	28,737	30,000	32,500	32,500	-3.23%
101.6200.53335	Bond Counsel/Special Legal	3,000	3,000	3,000	3,500	3,500	3,500	16.67%
101.6200.53350	Personnel Consultant	16,269	25,000	21,707	10,000	7,500	25,000	-60.00%
101.6200.53362	GAAP Conversion	20,250	20,250	20,250	20,500	21,000	21,000	1.23%
101.6200.53491	Parking Lot Lease	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
101.6200.53500	Insurance	14,985	16,184	15,566	15,566	17,123	18,835	-3.82%
101.6200.53720	Community Newsletter	7,424	8,500	7,675	8,500	8,500	8,500	0.00%
101.6200.53800	Misc. Dues and Subscript.	-	50	-	-	-	-	-100.00%
101.6200.53930	County Auditor Fees	9,409	9,597	5,553	7,789	9,985	10,000	-18.84%
101.6200.53960	Fireworks Contract	16,500	17,000	16,500	20,000	20,000	20,000	17.65%
101.6200.53990	Other Contractual	16,071	15,000	17,500	15,000	15,000	15,000	0.00%
101.6200.54900	Contingency	19,037	20,000	20,000	15,000	20,000	20,000	-25.00%
	Sub-Total Other Operating	153,939	168,081	158,988	148,355	157,608	176,835	-11.74%
101.6200.57110	Trans. - Swimming Pool	-	-	10,000	-	-	-	0.00%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	175,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	2,685	1,500	1,500	1,500	1,500	1,500	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	112,177	112,177	120,963	127,011	133,362	137,363	13.22%
	Sub-Total Transfers/Refunds	289,862	113,677	132,463	128,511	134,862	138,863	13.05%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>443,801</b>	<b>281,758</b>	<b>291,451</b>	<b>276,866</b>	<b>292,469</b>	<b>315,697</b>	<b>-1.74%</b>

## SWIMMING POOL FUND - DEPARTMENT: RECREATION

### Commentary:

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

### PERFORMANCE MEASURES

	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>Actual</u>
Number of Visitors Per Season	24,077	29,634	25,903	32,650	37,774	39,629	0	31,037
Average Daily Attendance	312	361	320	363	466	490	0	398
Daily Fee Visitors	9,334	12,456	22,918	18,703	21,715	23,048	0	19,204
Swim Lesson Participants	171	118	192	165	149	161	0	0
Subsidy as a % of Expenses	30%	15%	N/A	N/A	N/A	N/A	N/A	4%

### BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$227,012 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.

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.

**2022 BUDGET WORKSHEET  
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	-	135,000	122,520	135,000	135,000	135,000	0.00%
202.0000.44210	Pool - Season Passes	-	105,000	85,240	105,000	105,000	105,000	0.00%
202.0000.44211	Pool Lessons	-	7,500	-	7,500	7,500	7,500	0.00%
202.0000.44220	Concession Sales	-	62,500	73,182	72,500	72,500	72,500	16.00%
202.0000.44222	Pool Rental Fees	-	2,500	227	1,500	1,500	1,500	-40.00%
202.0000.44226	Sales Tax - Pool	-	4,750	4,898	5,000	5,000	5,000	5.26%
202.0000.47890	Other Misc. Revenues	1,458	5,000	5	1,000	1,000	1,000	-80.00%
202.0000.49110	Transfers - General Fund	-	-	10,000	-	-	-	0.00%
202.0000.49210	Reimbursements	-	1,000	-	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>1,458</b>	<b>323,250</b>	<b>296,072</b>	<b>328,500</b>	<b>328,500</b>	<b>328,500</b>	<b>1.62%</b>
202.4210.53100	Utilities	3,376	7,500	8,492	8,000	8,000	8,000	6.67%
202.4210.53372	Pool Management Fee	63,225	220,400	219,900	227,012	233,822	233,822	3.00%
202.4210.53410	Equipment Maintenance	4,662	20,000	6,537	15,000	15,000	15,000	-25.00%
202.4210.53420	Facilities Maintenance	959	10,000	5,950	7,500	7,500	7,500	-25.00%
202.4210.53500	Insurance	3,100	3,350	3,215	3,215	3,376	3,545	-4.03%
202.4210.53990	Other Contracts	4,581	12,500	15,542	15,000	15,000	15,000	20.00%
202.4210.53993	Concession - Sales Tax	-	4,750	4,861	4,750	4,750	4,750	0.00%
202.4210.54700	Other Supplies	-	1,000	3,055	1,000	1,000	1,000	0.00%
202.4210.54720	CPM - Concession Supplies	-	34,000	37,938	35,000	35,000	35,000	2.94%
	Sub-Total Other Operating	79,903	313,500	305,490	316,477	323,448	323,617	0.95%
202.4210.57200	Reimbursements	1,609	500	220	500	500	500	0.00%
	Sub-Total Transfers/Refunds	1,609	500	220	500	500	500	0.00%
<b>Total Expenditures</b>		<b>81,512</b>	<b>314,000</b>	<b>305,710</b>	<b>316,977</b>	<b>323,948</b>	<b>325,117</b>	<b>0.95%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(80,054)</b>	<b>9,250</b>	<b>(9,638)</b>	<b>11,523</b>	<b>4,552</b>	<b>3,383</b>	
<b>Fund Balance January 1st</b>		<b>93,576</b>	<b>13,522</b>	<b>13,522</b>	<b>3,884</b>	<b>15,407</b>	<b>19,959</b>	
<b>Fund Balance December 31st</b>		<b>13,522</b>	<b>22,772</b>	<b>3,884</b>	<b>15,407</b>	<b>19,959</b>	<b>23,342</b>	
<b>Reserve For Encumbrances</b>		<b>120</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

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	0.00	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	1.25	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>4.96</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>	<b>4.71</b>

### PERFORMANCE MEASURES

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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	64	64	64	64
Lanes Miles of Street	158.0	158.0	158.0	158.0	158.0	166.0	166.0	166.0	166.0
Lane Miles of Street Per Employee	31.9	31.9	31.9	31.9	31.9	35.2	35.2	35.2	35.2
Salt Used	457	275	300	550	560	350	760	500	500
Catch Basins Cleaned	1,800	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.



**2022 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	78,298	88,239	89,538	90,433	91,338	92,251	2.49%
203.0000.42700	Gasoline Tax	534,044	525,000	537,299	548,045	559,006	570,186	4.39%
203.0000.47890	Miscellaneous	37,710	10,000	2,315	5,000	5,000	5,000	-50.00%
203.0000.49210	Reimbursements	502	1,000	343	500	500	500	-50.00%
<b>Total Receipts</b>		<b>650,554</b>	<b>624,239</b>	<b>629,495</b>	<b>643,978</b>	<b>655,844</b>	<b>667,937</b>	3.16%
203.3220.51000	Salary & Wages	190,234	215,046	199,468	220,472	227,086	233,899	2.52%
203.3220.51050	Wages - Seasonal	-	10,200	4,500	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	5,162	17,500	16,500	17,500	17,500	17,500	0.00%
203.3220.51110	O.P.E.R.S.	27,197	33,984	30,866	34,744	35,670	36,624	2.24%
203.3220.51125	Medicare	2,655	3,520	3,197	3,598	3,694	3,793	2.23%
203.3220.51200	Health Insurance	70,762	81,320	72,583	81,320	85,386	89,655	0.00%
203.3220.51300	Worker's Compensation	3,822	6,455	3,531	5,000	5,150	5,279	-22.54%
203.3220.51400	Life Insurance	165	135	165	165	165	200	22.22%
203.3220.51500	Uniforms	1,375	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	301,372	370,160	332,809	375,000	386,852	399,150	1.31%
203.3220.52100	Travel & Training	538	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	8,922	12,500	9,515	12,500	12,500	12,500	0.00%
203.3220.53210	Uniform Rental	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,261	2,500	1,250	2,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance/Replacement	6,715	7,000	5,926	17,000	17,000	17,000	142.86%
203.3220.53410	Equipment Maintenance	-	-	982	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	4,725	7,000	10,322	7,000	7,000	7,000	0.00%
203.3220.53452	Traffic Signal Maintenance	8,356	7,500	7,250	7,500	7,500	7,500	0.00%
203.3220.53480	Catch Basin Replacement	6,417	7,500	6,500	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	27	250	-	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	17,142	27,500	24,686	27,500	27,500	12,500	0.00%
203.3220.53990	Other Contractual	20,184	19,000	24,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	17,460	20,000	20,000	20,000	20,000	20,000	0.00%
203.3220.54520	Salt	-	-	-	-	-	-	0.00%
203.3220.54530	Street Signs	8,978	8,000	6,801	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	3,027	4,850	4,463	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	721	1,000	750	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	106,473	128,600	126,445	138,600	138,600	124,570	7.78%

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**2022 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
203.3220.55200	Equipment	5,041	1,000	1,405	1,000	1,000	1,000	0.00%
203.3220.55553	Traffic Signal Replacement	342	-	209,658	-	-	-	0.00%
	Sub-Total Capital Outlay	5,383	1,000	211,063	1,000	1,000	1,000	0.00%
<b>Total Expenditures</b>		<b>413,228</b>	<b>499,760</b>	<b>670,317</b>	<b>514,600</b>	<b>526,452</b>	<b>524,720</b>	<b>2.97%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>237,326</b>	<b>124,479</b>	<b>(40,822)</b>	<b>129,379</b>	<b>129,392</b>	<b>143,217</b>	
<b>Fund Balance January 1st</b>		<b>474,592</b>	<b>711,918</b>	<b>711,918</b>	<b>671,096</b>	<b>800,474</b>	<b>929,866</b>	
<b>Fund Balance December 31st</b>		<b>711,918</b>	<b>836,397</b>	<b>671,096</b>	<b>800,474</b>	<b>929,866</b>	<b>1,073,084</b>	
<b>Reserve For Encumbrances</b>		<b>231,506</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>480,412</b>	<b>826,397</b>	<b>661,096</b>	<b>790,474</b>	<b>909,866</b>	<b>1,053,084</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.

**2022 BUDGET WORKSHEET  
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	6,348	7,120	7,260	7,333	7,406	7,480	2.99%
204.0000.42700	Gasoline Tax	43,301	42,500	42,500	43,350	44,217	45,101	2.00%
<b>Total Receipts</b>		<b>49,649</b>	<b>49,620</b>	<b>49,760</b>	<b>50,683</b>	<b>51,623</b>	<b>52,581</b>	2.14%
204.3230.53960	Contract - Street Lines	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	3,855	7,000	2,657	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	2,081	6,000	2,500	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	875	15,000	3,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	992	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	10,303	31,500	11,657	31,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	-	150,000	160,000	125,000	-	-	-16.67%
	Sub-Total Capital Outlay	-	150,000	160,000	125,000	-	-	-16.67%
<b>Total Expenditures</b>		<b>10,303</b>	<b>181,500</b>	<b>171,657</b>	<b>156,500</b>	<b>31,500</b>	<b>31,500</b>	-13.77%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>39,346</b>	<b>(131,880)</b>	<b>(121,897)</b>	<b>(105,817)</b>	<b>20,123</b>	<b>21,081</b>	
<b>Fund Balance January 1st</b>		<b>242,385</b>	<b>281,731</b>	<b>281,731</b>	<b>159,834</b>	<b>54,017</b>	<b>74,140</b>	
<b>Fund Balance December 31st</b>		<b>281,731</b>	<b>149,851</b>	<b>159,834</b>	<b>54,017</b>	<b>74,140</b>	<b>95,221</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>279,731</b>	<b>147,351</b>	<b>157,334</b>	<b>51,517</b>	<b>71,640</b>	<b>92,721</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

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
Equipment Operator	F	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
<b>MUNICIPAL ROAD TOTAL</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>	<b>1.25</b>

### BUDGET HIGHLIGHTS

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

**2022 BUDGET WORKSHEET**  
**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	208,244	217,500	232,518	237,168	239,540	241,935	9.04%
205.0000.47890	Miscellaneous	10,025	250	250	250	250	250	0.00%
205.0000.49210	Reimbursements	152	1,000	150	500	500	500	-50.00%
<b>Total Receipts</b>		<b>218,421</b>	<b>218,750</b>	<b>232,918</b>	<b>237,918</b>	<b>240,290</b>	<b>242,685</b>	<b>8.76%</b>
205.3240.51000	Salary & Wages	55,718	65,320	65,320	66,544	68,540	70,597	1.87%
205.3240.51075	Overtime	1,803	7,500	6,840	7,500	7,500	7,500	0.00%
205.3240.51110	O.P.E.R.S.	8,053	10,195	10,102	10,366	10,646	10,934	1.68%
205.3240.51125	Medicare	746	1,056	947	965	994	1,024	-8.63%
205.3240.51200	Health Insurance	28,941	27,958	29,676	30,394	31,914	33,509	8.71%
205.3240.51300	Worker's Compensation	1,289	1,746	1,109	2,000	2,060	2,112	14.55%
205.3240.51400	Life Insurance	55	55	55	55	55	55	0.00%
	Sub-Total Personnel	96,605	113,830	114,050	117,824	121,708	125,730	3.51%
205.3240.53410	Equipment Maintenance	16,540	30,000	21,097	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	9,775	10,557	10,154	10,154	11,169	12,286	-3.82%
205.3240.53960	Contract - Street Lines	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	745	750	750	750	750	750	0.00%
205.3240.54200	Equipment Operation	11,928	20,000	18,487	20,000	22,500	25,000	0.00%
205.3240.54400	Small Tools	795	1,500	1,000	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	-	10,000	-	10,000	10,000	10,000	0.00%
205.3240.54520	Salt	36,524	50,000	73,541	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	4,825	5,000	4,054	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	2,518	5,000	-	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	1,192	1,000	983	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	817	4,000	1,129	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	93,159	147,307	138,695	146,904	150,419	154,036	-0.27%
205.3240.55200	Equipment	159	2,000	-	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	159	2,000	-	2,000	2,000	2,000	0.00%

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**2022 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
Total Expenditures		189,923	263,137	252,745	266,728	274,128	281,766	1.36%
Excess/(Deficiency) of Revenues Over Expenditures		28,498	(44,387)	(19,827)	(28,810)	(33,838)	(39,080)	
Fund Balance January 1st		424,122	452,620	452,620	432,793	403,984	370,146	
Fund Balance December 31st		452,620	408,233	432,793	403,984	370,146	331,065	
Reserve For Encumbrances		43,766	10,000	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		408,854	398,233	422,793	393,984	360,146	321,065	

**2022 BUDGET WORKSHEET**  
**DEPT OF JUSTICE LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

Federal 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 U.S. Department of Justice how they spend this money.

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
206.0000.47860	Sale of Contraband/Forfeitures	-	-	36,676	19,163	25,542	-	100.00%
206.0000.49100	Transfer In (correct prior mispostir	-	-	29,131	-	-	-	0.00%
<b>Total Receipts</b>		-	-	<b>65,807</b>	<b>19,163</b>	<b>25,542</b>	-	100.00%
206.6010.53990	Other Contractual	-	-	29,131	-	-	-	0.00%
	Sub-Total Other Operating	-	-	29,131	-	-	-	0.00%
206.6010.55200	Equipment	-	-	-	18,956	-	-	0.00%
<b>Total Expenditures</b>		-	-	<b>29,131</b>	<b>18,956</b>	-	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	<b>36,676</b>	<b>207</b>	<b>25,542</b>	-	
<b>Fund Balance January 1st</b>		-	-	-	<b>36,676</b>	<b>36,884</b>	<b>62,426</b>	
<b>Fund Balance December 31st</b>		-	-	<b>36,676</b>	<b>36,884</b>	<b>62,426</b>	<b>62,426</b>	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
208.0000.43200	State Grant	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	-	-	-	-	0.00%
208.6030.52100	Travel & Training	-	11,160	11,160	-	-	-	-100.00%
	Sub-Total Other Operating	-	11,160	11,160	-	-	-	-100.00%
209.6040.55200	Equipment	-			-	-	-	0.00%
<b>Total Expenditures</b>		-	<b>11,160</b>	<b>11,160</b>	-	-	-	-100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>(11,160)</b>	<b>(11,160)</b>	-	-	-	
<b>Fund Balance January 1st</b>		<b>11,160</b>	<b>11,160</b>	<b>11,160</b>	-	-	-	
<b>Fund Balance December 31st</b>		<b>11,160</b>	-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	21,771	10,000	1,500	2,500	2,500	2,500	-75.00%
<b>Total Receipts</b>		<b>21,771</b>	<b>10,000</b>	<b>1,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-75.00%</b>
209.6040.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
209.6040.55200	Equipment	-	63,000	27,302	-	3,000	3,000	-100.00%
209.6040.57100	Transfers Out (Correct prior misposting)		-	29,131				
<b>Total Expenditures</b>		<b>-</b>	<b>63,000</b>	<b>56,433</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>21,771</b>	<b>(53,000)</b>	<b>(54,933)</b>	<b>2,500</b>	<b>(500)</b>	<b>(500)</b>	
<b>Fund Balance January 1st</b>		<b>42,435</b>	<b>64,206</b>	<b>64,206</b>	<b>9,273</b>	<b>11,773</b>	<b>11,273</b>	
<b>Fund Balance December 31st</b>		<b>64,206</b>	<b>11,206</b>	<b>9,273</b>	<b>11,773</b>	<b>11,273</b>	<b>10,773</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	702	750	1,000	1,000	1,000	1,000	33.33%
<b>Total Receipts</b>		<b>702</b>	<b>750</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	33.33%
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	1,500	-	-	-	-	-100.00%
	Sub-Total Other Operating	-	1,500	-	-	-	-	-100.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>702</b>	<b>(750)</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>Fund Balance January 1st</b>		<b>9,629</b>	<b>10,331</b>	<b>10,331</b>	<b>11,331</b>	<b>12,331</b>	<b>13,331</b>	
<b>Fund Balance December 31st</b>		<b>10,331</b>	<b>9,581</b>	<b>11,331</b>	<b>12,331</b>	<b>13,331</b>	<b>14,331</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	-	50	141	-	-	-	-100.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	<b>50</b>	<b>141</b>	-	-	-	-100.00%
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>141</b>	-	-	-	
<b>Fund Balance January 1st</b>		<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,502</b>	<b>1,502</b>	<b>1,502</b>	
<b>Fund Balance December 31st</b>		<b>1,361</b>	<b>1,411</b>	<b>1,502</b>	<b>1,502</b>	<b>1,502</b>	<b>1,502</b>	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

**2022 BUDGET WORKSHEET  
AMERICAN RESCUE PLAN GRANT FUND**

This fund was established to account for proceeds of the AMERICAN RESCUE PLAN ACT Federal grant related to the international Coronavirus:COVID-19 epidemic.

Account	Description	2021 Budget	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2021-2022 % Inc/Dec
214.0000.43100	Federal Grant	-	529,778	529,779	-	-	100.00%
214.0000.43200	State Grant	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	<b>529,778</b>	<b>529,779</b>	-	-	100.00%
214.3260.53100	Utilities	-	-	-	-	-	0.00%
214.3260.53990	Other Contractual	-	-	-	-	-	0.00%
214.3260.54700	Other Supplies	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	0.00%
214.3260.55200	Equipment	-	-	-	-	-	0.00%
214.3260.55630	Water Line Improvements	-	-	-	-	-	0.00%
214.3260.55810	Sewer Line Improvements	-	-	-	1,059,557	-	0.00%
	Sub-Total Capital Outlay	-	-	-	1,059,557	-	0.00%
214.3260.57200	Reimbursements	-	-	-	-	-	0.00%
	Sub-Total Reimbursements	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	-	-	<b>1,059,557</b>	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>529,778</b>	<b>529,779</b>	<b>(1,059,557)</b>	-	
<b>Fund Balance January 1st</b>		-	-	<b>529,778</b>	<b>1,059,557</b>	-	
<b>Fund Balance December 31st</b>		-	<b>529,778</b>	<b>1,059,557</b>	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	

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**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
220.0000.44160	PILOT Payments	105,035	105,035	104,580	104,580	104,580	104,580	-0.43%
<b>Total Receipts</b>		<b>105,035</b>	<b>105,035</b>	<b>104,580</b>	<b>104,580</b>	<b>104,580</b>	<b>104,580</b>	<b>-0.43%</b>
220.3280.53930	County Auditor Fees	1,479	1,500	1,092	1,092	1,092	1,092	-27.20%
220.3280.57304	TIF Payment to Montgomery County Port Auth.	94,156	94,035	92,249	92,249	92,249	92,249	-1.90%
220.3280.57305	TIF Payment to Tipp City Schools	9,400	9,500	11,239	11,239	11,239	11,239	18.31%
	Sub-total Other Expenses	105,035	105,035	104,580	104,580	104,580	104,580	-0.43%
<b>Total Expenditures</b>		<b>105,035</b>	<b>105,035</b>	<b>104,580</b>	<b>104,580</b>	<b>104,580</b>	<b>104,580</b>	<b>-0.43%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

**GENERAL BOND RETIREMENT FUND**

**Commentary:**

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

Description	Funded By:	2022	
		Principal	Interest
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		\$ 48,300	\$ -

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	-	-	-	-	-	1,250,000	0.00%
311.0000.48160	Premiums	-	-	-	-	-	-	0.00%
311.0000.49100	Transfers	274,881	39,682	39,682	48,300	48,300	60,800	21.72%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>274,881</b>	<b>39,682</b>	<b>39,682</b>	<b>48,300</b>	<b>48,300</b>	<b>1,310,800</b>	21.72%
311.8100.53991	Issuance Costs	-	-	-	-	-	-	0.00%
311.8100.56100	Debt - Principal	254,915	48,300	48,182	48,300	48,300	1,298,300	0.00%
311.8100.56200	Debt - Interest	6,582	-	-	-	-	12,500	0.00%
<b>Total Expenditures</b>		<b>261,497</b>	<b>48,300</b>	<b>48,182</b>	<b>48,300</b>	<b>48,300</b>	<b>1,310,800</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>13,384</b>	<b>(8,618)</b>	<b>(8,500)</b>	-	-	-	
<b>Fund Balance January 1st</b>		<b>10,233</b>	<b>23,617</b>	<b>23,617</b>	<b>15,117</b>	<b>15,117</b>	<b>15,117</b>	
<b>Fund Balance December 31st</b>		<b>23,617</b>	<b>14,999</b>	<b>15,117</b>	<b>15,117</b>	<b>15,117</b>	<b>15,117</b>	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

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**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	73,653	49,924	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>49,924</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	56,238	60,000	60,000	60,000	65,000	65,000	0.00%
312.8105.56200	Debt - Interest	12,487	11,250	11,250	8,550	5,850	2,925	-24.00%
	Sub-Total Debt Service	68,725	71,250	71,250	68,550	70,850	67,925	-3.79%
<b>Total Expenditures</b>		<b>72,232</b>	<b>74,757</b>	<b>74,757</b>	<b>72,057</b>	<b>74,357</b>	<b>71,432</b>	-3.61%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,421</b>	<b>(1,104)</b>	<b>(1,104)</b>	<b>1,596</b>	<b>(704)</b>	<b>(21,508)</b>	
<b>Fund Balance January 1st</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>Fund Balance December 31st</b>		<b>21,720</b>	<b>20,616</b>	<b>20,616</b>	<b>22,212</b>	<b>21,508</b>	<b>-</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 0.50% that was approved by the electorate and became effective 0.25% on July 1, 2011 and 0.25% on January 1, 2013 and renewed through June 30, 2031 and December 31, 2032.

### BUDGET HIGHLIGHTS

<u>Fire Station Improvements -</u>	\$24,780 - Building Maintenance/Repair/Improvement \$40,000 - PPE Room Construction
<u>Police Station Improvements -</u>	\$10,000 - Locker Room Improvements
<u>Government Center Improvements</u>	\$750,000 - Building Addition (Computer Room Upgrades and Records Storage) \$400,000 - Roof Replacement \$250,000 - Replace Windows, Sills, and Insulation \$24,000 - HVAC Upgrades \$10,000 - Replace Exterior Lighting Poles and Wall Lights \$5,000 - Replace Police Department Signage \$5,000 - Replace Heat Exchangers (HVAC) as Needed \$3,000 - Soffit Repair/Replacement
<u>Parks/Streets Service Center Improvements</u>	\$30,000 - Replace Roof
<u>Park Improvements -</u>	\$100,000 - Kyle Park - 2nd Exit for Special Events \$100,000 - Kyle Park - Additional Parking near Soccer Fields \$250,000 - Kyle Park Restrooms \$100,000 - Canal Lock Park - Additional Parking between Roller Mill and Dog Training Facility \$150,000 - 3rd Street Parking Lot (Replace Nature Center Parking) \$25,000 - Resurface Tennis Courts and Basketball Court in City Park \$20,000 - City Park Restroom Improvements (near Tee Ball Fields) \$15,000 - Safety Surface Installation and Repair \$5,000 - Holiday Lighting
<u>TFAC Improvements -</u>	\$300,000 - Replace Activity Structure in Zero Entry Pool \$140,000 - Facility Maintenance Improvements \$15,000 - Replace Pumps and Motors as needed \$15,000 - Lifeguard Umbrellas, Diving Boards, etc. \$4,000 - Replace Sand in Filters
<u>Street Improvements -</u>	\$600,000 - Annual Repaving Program \$150,000 - Downtown Decorative Crosswalks \$125,000 - I-75 Interchange Improvements (Engineering) \$90,000 - 2nd Street Culvert Rehabilitation \$60,000 - Stormwater & Stormsewer Maintenance \$50,000 - Sidewalk Program \$40,000 - Wagon Wheel Drive Widening (Engineering)

### Equipment by Department:

#### Police Dept.

Cruiser Replacement Moved to 2021

#### Parks Dept

Zero turn Mower- \$11,750

#### Fire/EMS Dept

Ambulance (replace 2014 model) - \$297,000  
Gear Washer/Extractor - \$22,000

#### Administration/Engineering

Computer Replacement - \$59,175  
Replace Finance Department Copy Machine - \$12,000  
Fiber Optics Testing and Maintenance - \$10,000  
Software/Licensing - \$6,000

**2022 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	899,453	940,180	1,017,894	1,068,789	1,090,165	1,111,968	13.68%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,124,663	1,172,779	1,269,720	1,333,206	1,373,202	1,407,532	13.68%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,124,663	1,172,779	1,269,720	1,333,206	1,373,202	1,407,532	13.68%
417.0000.43100	Federal Grant	10,771	-	6,973	-	-	-	0.00%
417.0000.43200	State Grant	-	-	-	150,000	-	-	100.00%
417.0000.44190	Township - EMS Share	27,651	91,676	91,676	77,220	77,220	-	-15.77%
417.0000.47100	Sale of Assets	55,138	25,000	20,000	25,000	25,000	25,000	0.00%
417.0000.47410	Assessments-SWC&G	61,285	30,000	21,517	25,000	25,000	25,000	-16.67%
417.0000.47700	Donations - Parks	5,904	5,000	5,000	260,000	10,000	10,000	5100.00%
417.0000.47890	Other Miscellaneous Revenue	80	-	70	100	100	100	100.00%
417.0000.49110	Transfers - General Fund	175,000	-	-	-	-	-	0.00%
417.0000.49210	Reimbursements	7,000	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>3,491,608</b>	<b>3,438,414</b>	<b>3,703,570</b>	<b>4,273,521</b>	<b>3,974,889</b>	<b>3,988,132</b>	<b>24.29%</b>
417.7100.53930	County Auditor Fees	1,039	1,500	1,070	1,250	1,500	1,500	-16.67%
417.7100.53992	Auction Expenses	4,040	1,500	713	1,500	1,500	1,500	0.00%
	Sub-Total Other Operating	5,079	3,000	1,783	2,750	3,000	3,000	-8.33%
417.7100.55100	Facilities	130,271	61,000	44,183	1,489,400	152,900	275,400	2341.64%
417.7100.55105	Facilities - Parks	39,700	185,000	18,210	765,000	349,000	245,000	313.51%
417.7100.55106	Storage Facility/Land Purchase	-	-	-	-	150,000	-	0.00%
417.7100.55107	Fire Station Improvements	-	-	-	64,780	59,720	-	100.00%
417.7100.55110	Old City Building Renovation	-	-	-	-	-	43,000	0.00%
417.7100.55200	Equipment - Administration	135,961	97,000	76,500	22,000	22,000	22,000	-77.32%
417.7100.55201	Equipment - Fire/EMS	572,005	447,000	415,500	319,000	100,000	792,000	-28.64%
417.7100.55202	Equipment - EMS	45,349	-	-	-	-	-	0.00%
417.7100.55203	Equipment - Police	162,449	121,250	187,906	28,000	118,000	90,000	-76.91%
417.7100.55205	Equipment - Street	-	-	-	-	35,000	352,000	0.00%
417.7100.55206	Equipment - Parks	9,457	63,000	48,074	11,750	75,000	12,000	-81.35%
417.7100.55207	Equipment - Finance	-	50,000	250,000	-	-	-	-100.00%
417.7100.55208	Equipment - TFAC	91,491	10,000	2,500	439,200	116,200	45,000	4292.00%
417.7100.55220	Info Tech. Upgrade	69,767	75,150	76,079	65,175	129,400	67,430	-13.27%
417.7100.55510	Street Resurfacing	269,072	590,000	497,680	750,000	750,000	750,000	27.12%
417.7100.55520	Sidewalks, Curbs, & Gutters	60,960	50,000	16,526	50,000	50,000	50,000	0.00%
417.7100.55530	Alley Repair/Resurfacing	-	50,000	-	-	-	-	-100.00%

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**2022 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
417.7100.55531	Stormsewer Improvements	26,986	50,000	22,844	60,000	60,000	60,000	20.00%
417.7100.55537	I-75 Interchange Improvements	-	750,000	7,562	125,000	1,250,000	-	-83.33%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna	74,623	-	692,002	-	-	-	0.00%
417.7100.55540	W. Plum St. Reconstruction	300,000	-	-	-	-	-	0.00%
417.7100.55541	Wunderwood Drive Improvements	181,158	-	-	-	-	-	0.00%
417.7100.55543	3rd Street Culvert Replacement	44,314	-	661,382	-	-	-	0.00%
417.7100.55544	2nd Street Culvert Replacement	-	-	-	90,000	-	-	100.00%
417.7100.55545	CSX Quiet Zone Improvements	1,810	-	-	-	-	-	0.00%
417.7100.55551	Abbott Park Way	87,318	-	7,482	-	-	-	0.00%
417.7100.55553	Traffic Signal Improvements	-	458,000	440,048	-	-	-	-100.00%
417.7100.55555	Main St. Streetscape	332,191	-	35,713	-	-	-	0.00%
417.7100.55556	County Road 25A Reconstruction	70,135	180,000	239,482	-	-	-	-100.00%
417.7100.55558	Wagon Wheel Dr. Widening	-	-	-	40,000	250,000	-	100.00%
417.7100.55559	Tweed Woods Roadway Extension	-	-	-	-	30,000	300,000	0.00%
417.7100.55569	I-75 Storm Drainage Improvements	364,774	-	10,518	-	-	-	0.00%
	Sub-Total Capital Outlay	3,069,791	3,237,400	3,750,191	4,319,305	3,697,220	3,103,830	33.42%
417.7100.57130	Trf-Bond Ret. Fund Prin.	268,300	48,300	39,682	48,300	48,300	392,050	0.00%
417.7100.57140	Trf-Bond Ret. Fund Int.	6,582	-	-	-	-	55,000	0.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatemen	99,477	97,500	107,269	110,000	112,500	115,000	12.82%
417.7100.57310	Tax Refunds	80,302	75,000	115,000	75,000	75,000	75,000	0.00%
	Sub-Total Transfer/Refunds	454,661	220,800	261,951	233,300	235,800	637,050	5.66%
<b>Total Expenditures</b>		<b>3,529,531</b>	<b>3,461,200</b>	<b>4,013,925</b>	<b>4,555,355</b>	<b>3,936,020</b>	<b>3,743,880</b>	<b>31.61%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(37,923)</b>	<b>(22,786)</b>	<b>(310,355)</b>	<b>(281,834)</b>	<b>38,869</b>	<b>244,252</b>	
<b>Fund Balance January 1st</b>		<b>1,952,588</b>	<b>1,914,665</b>	<b>1,914,665</b>	<b>1,604,310</b>	<b>1,322,475</b>	<b>1,361,344</b>	
<b>Fund Balance December 31st</b>		<b>1,914,665</b>	<b>1,891,879</b>	<b>1,604,310</b>	<b>1,322,475</b>	<b>1,361,344</b>	<b>1,605,596</b>	
<b>Reserve For Encumbrances</b>		<b>1,838,154</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>76,511</b>	<b>1,791,879</b>	<b>1,504,310</b>	<b>1,222,475</b>	<b>1,261,344</b>	<b>1,505,596</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.

**2022 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
420.0000.47700	Donations	5,000	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	9,881	5,000	10,328	5,000	5,000	5,000	0.00%
<b>Total Receipts</b>		<b>14,881</b>	<b>5,000</b>	<b>10,328</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	0.00%
420.7105.55110	Subdivision Parks	11,182	-	-	-	-	-	0.00%
420.7105.55207	Equipment - Pool/Parks	17,950	10,000	-	10,000	10,000	10,000	-41.70%
	Sub-Total Capital Outlay	29,132	10,000	-	10,000	10,000	10,000	-41.70%
<b>Total Expenditures</b>		<b>29,132</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	-41.70%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(14,251)</b>	<b>(5,000)</b>	<b>10,328</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	
<b>Fund Balance January 1st</b>		<b>78,577</b>	<b>64,326</b>	<b>59,326</b>	<b>69,654</b>	<b>64,654</b>	<b>59,654</b>	
<b>Fund Balance December 31st</b>		<b>64,326</b>	<b>59,326</b>	<b>69,654</b>	<b>64,654</b>	<b>59,654</b>	<b>54,654</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2022 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	15,831,027	18,263,828	17,498,486	18,023,441	18,924,613	19,870,843	-1.32%
605.0000.44330	Electric Line Extension Fees	61,000	35,000	57,500	50,000	50,000	25,000	42.86%
605.0000.47100	Sale of Assets	-	-	-	3,000,000	-	-	100.00%
605.0000.47435	Assessments	2,061	2,061	2,061	2,061	2,061	2,061	0.00%
605.0000.47850	NAWA- Generator Charges	411,967	-	-	-	-	-	0.00%
605.0000.47890	Other Misc. Revenue	210,293	75,000	100,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	3,000,000	7,500,000	7,500,000	7,000,000	-	-	-6.67%
605.0000.48160	Premium on Sale of Debt	26,010	21,675	40,275	30,000	-	-	38.41%
605.0000.49210	Reimbursements	2,251	25,000	12,500	25,000	25,000	25,000	0.00%
605.0000.49999	Credit Card Clearance	(3,950)	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>19,540,659</b>	<b>25,922,564</b>	<b>25,210,822</b>	<b>28,205,502</b>	<b>19,076,674</b>	<b>19,997,904</b>	<b>8.81%</b>
Administration	Personnel	83,409	133,040	127,699	144,527	149,490	154,633	8.63%
	Other Operating	770,660	924,584	810,823	967,943	898,182	889,682	4.69%
	Debt Service	5,046,592	3,090,000	3,059,822	7,936,530	449,030	449,030	156.85%
	Transfers	220,632	222,574	225,447	239,783	245,289	252,565	7.73%
	Sub-total Administration	6,121,293	4,370,198	4,223,791	9,288,782	1,741,991	1,745,910	112.55%
Distribution	Personnel	1,143,376	1,354,180	1,282,450	1,400,435	1,445,195	1,463,783	3.42%
	Operating	261,181	501,500	432,444	535,092	541,536	559,625	6.70%
	Capital Outlay	664,194	5,990,000	1,874,114	5,931,000	820,000	3,390,000	-0.98%
	Refunds	7,056	4,000	8,502	10,000	10,000	10,000	150.00%
	Sub-Total Distribution	2,075,807	7,849,680	3,597,510	7,876,527	2,816,731	5,423,408	0.34%
Purchase of Power		12,790,246	14,264,869	13,785,967	14,475,265	15,199,029	15,958,980	1.47%
<b>Total Expenditures</b>		<b>20,987,346</b>	<b>26,484,747</b>	<b>21,607,268</b>	<b>31,640,574</b>	<b>19,757,751</b>	<b>23,128,298</b>	<b>19.47%</b>

**2022 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(1,446,687)	(562,183)	3,603,554	(3,435,073)	(681,077)	(3,130,394)	
Fund Balance January 1st		11,974,405	10,527,718	10,527,718	14,131,272	10,696,199	10,015,122	
Fund Balance December 31st		10,527,718	9,965,535	14,131,272	10,696,199	10,015,122	6,884,729	
Reserve For Encumbrances		1,648,094	1,000,000	6,000,000	1,000,000	1,000,000	1,000,000	
Unencumbered Fund Balance at December 31		8,879,624	8,965,535	8,131,272	9,696,199	9,015,122	5,884,729	

## ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

### Commentary:

#### STAFFING

	F/P/S	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>Actual</u>	2021 <u>Budget</u>	2022 <u>Budget</u>
Director of Municipal Services and Engineering	F	0	0	0.15	0.15	0.15	0	0.35	0.35	0.35
Utility Director	F	0.5	0.5	0	0	0	0	0	0	0
Deputy Director of Municipal Services and Engineering	F	0	0	0.35	0.35	0.35	0.35	0	0	0
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>1.35</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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
605.5260.51000	Salary & Wages	56,755	93,459	89,842	96,832	99,737	102,729	3.61%
605.5260.51110	O.P.E.R.S.	7,946	13,084	12,578	13,556	13,963	14,382	3.61%
605.5260.51125	Medicare	823	1,355	1,303	1,404	1,446	1,490	3.62%
605.5260.51200	Health Insurance	16,361	22,643	22,643	31,361	32,929	34,576	38.50%
605.5260.51300	Worker's Compensation	1,518	2,499	1,333	1,373	1,414	1,457	-45.06%
	Sub-Total Personnel	83,409	133,040	127,699	144,527	149,490	154,633	8.63%
605.5260.52100	Travel & Training	43	4,500	1,078	4,500	4,500	4,500	0.00%
605.5260.53320	Engineering	7,000	7,000	5,000	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	-	6,000	9,374	10,000	10,000	10,000	66.67%
605.5260.53360	Economic Development	11,676	15,000	10,000	15,000	15,000	15,000	0.00%
605.5260.53363	GIS Contractual Services	12,840	25,000	10,210	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	11,848	20,000	29,875	20,000	20,000	17,500	0.00%
605.5260.53410	Maintenance Contracts	2,300	25,000	22,330	25,000	25,000	25,000	0.00%
605.5260.53600	Advertising	438	1,000	651	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	1,884	1,500	1,883	1,500	800	800	0.00%
605.5260.53800	Dues & Subscriptions	13,459	13,400	13,352	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	27,798	18,000	9,349	18,000	18,000	12,000	0.00%
605.5260.53991	Electric Excise Tax - Local	664,728	767,261	680,941	805,624	738,310	738,310	5.00%
605.5260.53992	Electric Excise Tax - Outside	16,290	19,923	16,408	20,919	19,172	19,172	5.00%
605.5260.54100	Office Supplies	356	1,000	372	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	770,660	924,584	810,823	967,943	898,182	889,682	4.69%
605.5260.56100	Debt Payment - Principal	4,900,000	3,000,000	3,000,000	7,774,030	274,030	280,881	159.13%
605.5260.56200	Debt Payment - Interest	146,592	90,000	59,822	162,500	175,000	168,149	80.56%
	Sub-Total Debt Service	5,046,592	3,090,000	3,059,822	7,936,530	449,030	449,030	156.85%
605.5260.57205	Utility Billing Charges - Reimb.	97,108	96,865	105,583	116,323	118,126	121,587	20.09%
605.5260.57210	Administrative Reimbursements	123,524	125,709	119,864	123,460	127,164	130,979	-1.79%
	Sub-Total Transfers	220,632	222,574	225,447	239,783	245,289	252,565	7.73%
<b>Total Administration Expenditures</b>		<b>6,121,293</b>	<b>4,370,198</b>	<b>4,223,791</b>	<b>9,288,782</b>	<b>1,741,991</b>	<b>1,745,910</b>	<b>112.55%</b>

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

## **STAFFING**

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
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	5.00	5.00	5.00	5.00	5.00
Apprentice Lineman	F	1.00	1.00	1.00	1.00	2.00	3.00	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	0.00	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>11.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

## **PERFORMANCE MEASURES**

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
MW Peak - Annual	31.7	33.3	34	33.4	35.7	34	34.5	34.5	34.5
MwH - Total	149,974	156,907	152,510	164,678	174,701	175,000	175,000	175,000	175,000
Residential	47,175	46,886	52,732	44,458	48,543	50,000	50,000	50,000	50,000
General Service	22,599	21,874	24,423	21,074	21,962	22,000	22,000	22,000	22,000
LP	77,721	85,663	73,205	97,215	101,526	100,000	100,000	100,000	100,000
No Charge	2,479	2,484	2,500	1,930	2,670	2,500	2,500	2,500	2,500
Street Lights Maintained	1,510	1,559	1,425	1,695	1,740	1,740	1,740	1,740	1,740
Meters	4,927	4,918	4,850	5,006	5,056	5,100	5,100	5,100	5,100
Trees Trimmed(mi)	3.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory	\$1,016,463	\$1,205,881	\$1,167,256	\$1,147,960	\$1,139,556	\$1,145,000	\$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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
605.5270.51000	Salary & Wages	732,250	860,963	837,338	873,654	899,864	926,860	1.47%
605.5270.51050	Wages - Part Time	4,373	18,500	880	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	27,493	50,000	46,409	50,000	50,000	25,000	0.00%
605.5270.51076	Mutual Aid Overtime	1,076	-	558	-	-	-	0.00%
605.5270.51110	O.P.E.R.S.	107,391	130,125	123,926	131,902	135,571	135,850	1.37%
605.5270.51125	Medicare	10,711	13,477	12,835	13,661	14,041	14,070	1.37%
605.5270.51200	Health Insurance	230,163	243,396	234,178	278,018	291,919	306,515	14.22%
605.5270.51300	Worker's Compensation	16,778	23,019	14,196	20,000	20,600	21,218	-13.12%
605.5270.51400	Life Insurance	766	700	700	700	700	770	0.00%
605.5270.51500	Uniforms	12,375	14,000	11,430	14,000	14,000	15,000	0.00%
	Sub-Total Personnel	1,143,376	1,354,180	1,282,450	1,400,435	1,445,195	1,463,783	3.42%
605.5270.52100	Travel & Training	14,143	30,000	20,000	30,000	30,000	30,000	0.00%
605.5270.53100	Utilities	8,778	20,000	9,599	20,000	20,000	30,000	0.00%
605.5270.53210	Uniform Rental	6,295	-	-	-	-	-	0.00%
605.5270.53352	OSHA/Safety Equipment	3,269	5,000	1,277	5,000	5,000	5,000	0.00%
605.5270.53384	PCB Removal & Testing	-	-	8,677	-	-	-	0.00%
605.5270.53410	Equipment Maintenance	39,219	40,000	35,000	40,000	40,000	40,000	0.00%
605.5270.53420	Facilities Maintenance	15,385	15,000	13,468	21,200	21,200	21,200	41.33%
605.5270.53440	Radio Maintenance	-	1,500	668	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	200	4,000	1,000	4,000	4,000	5,000	0.00%
605.5270.53451	Substation Maintenance	8,449	25,000	41,749	25,000	25,000	25,000	0.00%
605.5270.53500	Insurance	62,037	67,000	64,442	64,442	70,886	77,975	-3.82%
605.5270.53990	Other Contractual	40,269	50,000	51,819	50,000	50,000	50,000	0.00%
605.5270.54200	Equipment Operation	21,895	30,000	31,562	32,500	32,500	32,500	8.33%
605.5270.54600	Electric Supplies	19,764	25,000	23,261	27,500	27,500	27,500	10.00%
605.5270.54610	Electric Meters	-	12,000	16,451	22,000	22,000	22,000	83.33%
605.5270.54620	Street Lights	1,270	14,000	20,232	15,400	15,400	15,400	10.00%
605.5270.54700	Other Supplies	6,773	20,000	9,294	22,000	22,000	22,000	10.00%
605.5270.54731	Poles & Fixtures	-	27,000	13,502	29,700	29,700	29,700	10.00%
605.5270.54732	Overhead Transformers	13,435	27,000	14,224	29,700	29,700	29,700	10.00%
605.5270.54733	Underground Transformers	-	35,000	2,835	35,750	35,750	35,750	2.14%
605.5270.54734	Overhead Conductors	-	27,000	26,701	29,700	29,700	29,700	10.00%
605.5270.54735	Underground Conductors	-	27,000	26,683	29,700	29,700	29,700	10.00%
	Sub-Total Other Operating	261,181	501,500	432,444	535,092	541,536	559,625	6.70%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
605.5270.55100	Facilities	86,414	-	363,577	26,000	-	100,000	0.00%
605.5270.55200	Equipment	27,173	720,000	674,414	485,000	550,000	20,000	-32.64%
605.5270.55214	SCADA System	-	-	7,142	-	-	-	0.00%
605.5270.55413	Street Light Conversion	51,122	60,000	61,237	60,000	60,000	60,000	0.00%
605.5270.55711	69 KV Loop	-	-	-	-	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	30,557	-	19,670	-	-	-	0.00%
605.5270.55721	New Subdivision Development	82,640	150,000	106,381	150,000	150,000	150,000	0.00%
605.5270.55730	Line Improvements	80,400	60,000	63,313	210,000	60,000	60,000	250.00%
605.5270.55741	Substation Improvements	305,888	5,000,000	578,380	5,000,000	-	3,000,000	0.00%
	Sub-Total Capital Outlay	664,194	5,990,000	1,874,114	5,931,000	820,000	3,390,000	-0.98%
605.5270.57300	Refunds	7,056	4,000	8,502	10,000	10,000	10,000	150.00%
	Sub-Total Refunds	7,056	4,000	8,502	10,000	10,000	10,000	150.00%
<b>Total Distribution Expenditures</b>		<b>2,075,807</b>	<b>7,849,680</b>	<b>3,597,510</b>	<b>7,876,527</b>	<b>2,816,731</b>	<b>5,423,408</b>	<b>0.34%</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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
605.5280.53970	Power Purchase	12,790,246	14,264,869	13,785,967	14,475,265	15,199,029	15,958,980	1.47%
<b>Total Expenditures</b>		<b>12,790,246</b>	<b>14,264,869</b>	<b>13,785,967</b>	<b>14,475,265</b>	<b>15,199,029</b>	<b>15,958,980</b>	

**2022 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
608.0000.43200	State Grant	-	-	-	235,000	-	-	100.00%
608.0000.44410	Water & Supply Charges	3,385,131	3,582,143	3,387,591	3,489,219	3,593,895	3,701,712	-2.59%
608.0000.44420	Sale of Bulk Water	8,679	2,500	2,500	2,500	2,500	2,500	0.00%
608.0000.44430	Water Tap-In Fees	55,582	40,000	57,500	50,000	50,000	50,000	25.00%
608.0000.44450	Intervening User Fees	-	5,000	4,502	5,000	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	434,873	510,321	500,267	512,238	532,495	553,913	0.38%
608.0000.44475	NAWA- Well Charges	22,932	23,000	22,632	23,000	23,000	23,000	0.00%
608.0000.47300	Rental Income	-	-	200	-	-	-	0.00%
608.0000.47430	Assessments - Water	2,770	2,775	3,003	2,775	2,775	2,775	0.00%
608.0000.47890	Miscellaneous	123,618	15,000	45,000	15,000	15,000	15,000	0.00%
608.0000.48110	Sale of Notes	1,147,500	875,000	875,000	667,500	460,000	260,000	-23.71%
608.0000.48160	Premium on Debt Sale	9,949	13,240	4,699	4,500	4,000	2,000	-66.01%
608.0000.49210	Reimbursements	757	5,000	5,000	5,000	5,000	5,000	0.00%
<b>Total Receipts</b>		<b>5,191,791</b>	<b>5,073,979</b>	<b>4,907,894</b>	<b>5,011,732</b>	<b>4,693,665</b>	<b>4,621,900</b>	<b>-1.23%</b>
Administration	Personnel	36,739	58,172	59,264	64,290	66,244	68,258	10.52%
	Other Operating	14,191	40,800	22,485	40,800	40,800	40,500	0.00%
	Debt Service	1,516,335	1,313,185	1,322,000	1,035,696	792,916	555,225	-21.13%
	Transfers	139,064	159,289	157,181	166,224	170,246	175,306	4.35%
	Sub-total Administration	1,706,329	1,571,446	1,560,930	1,307,010	1,070,207	839,289	-16.83%
Distribution	Personnel	271,338	345,241	309,528	326,835	336,083	345,584	-5.33%
	Operating	180,639	269,103	246,599	302,863	304,229	400,332	12.55%
	Capital Outlay	462,930	905,000	94,517	265,000	690,000	265,000	-70.72%
	Refunds	2,118	1,500	13,992	3,500	3,500	3,500	133.33%
	Sub-Total Distribution	917,025	1,520,844	664,636	898,198	1,333,813	1,014,417	-40.94%
Treatment	Personnel	437,476	476,148	500,267	512,238	532,495	553,913	7.58%
	Operating	1,931,724	2,071,565	1,861,651	2,071,565	2,133,712	2,197,723	0.00%
	Sub-Total Distribution	2,369,200	2,547,713	2,361,918	2,583,803	2,666,207	2,751,636	1.42%
<b>Total Expenditures</b>		<b>4,992,554</b>	<b>5,640,003</b>	<b>4,587,484</b>	<b>4,789,011</b>	<b>5,070,226</b>	<b>4,605,342</b>	<b>-15.09%</b>

**2022 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		199,237	(566,024)	320,410	222,721	(376,561)	16,558	
Fund Balance January 1st		1,758,898	1,958,135	1,958,135	2,278,545	2,501,266	2,124,705	
Fund Balance December 31st		1,958,135	1,392,111	2,278,545	2,501,266	2,124,705	2,141,263	
Reserve For Encumbrances		411,239	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		1,546,896	1,292,111	2,178,545	2,401,266	2,024,705	2,041,263	

## WATER FUND - DEPARTMENT: WATER ADMINISTRATION

### Commentary:

#### STAFFING

	<u>F/P/S</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>	<u>2022 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0.05	0.05	0.05	0.15	0.15	0.15	0.15
Utility Director	F	0.2	0.2	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering		0	0	0.15	0.15	0.15	0	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>0.6</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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
608.5290.51000	Salary & Wages	23,455	41,438	39,275	42,920	43,993	45,093	3.58%
608.5290.51110	O.P.E.R.S.	3,284	5,801	5,499	6,009	6,159	6,313	3.58%
608.5290.51125	Medicare	348	601	569	622	638	654	3.55%
608.5290.51200	Health Insurance	8,469	9,224	12,888	13,639	14,321	15,037	47.86%
608.5290.51300	Worker's Compensation	1,183	1,108	1,033	1,100	1,133	1,161	-0.72%
608.5290.51400	Life Insurance	-	-	-	-	-	-	0.00%
	Sub-Total Personnel	36,739	58,172	59,264	64,290	66,244	68,258	10.52%
608.5290.52100	Travel & Training	-	2,000	-	2,000	2,000	2,000	0.00%
608.5290.53320	Engineering	63	10,000	-	10,000	10,000	5,000	0.00%
608.5290.53363	GIS Contractual Services	5,605	6,000	2,562	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	5,025	12,000	14,245	12,000	12,000	12,000	0.00%
608.5290.53600	Advertising	438	1,000	415	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	876	800	1,510	800	800	500	0.00%
608.5290.53800	Dues & Subscriptions	364	1,000	662	1,000	1,000	6,000	0.00%
608.5290.53990	Other Contractual	1,439	6,000	2,545	6,000	6,000	6,000	0.00%
608.5290.54100	Office Supplies	381	2,000	546	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	14,191	40,800	22,485	40,800	40,800	40,500	0.00%
608.5290.56050	Cost of Debt Issuance	4,532	4,218	3,485	3,796	3,416	3,075	-10.00%
608.5290.56100	Debt Payment - Principal	1,468,349	1,278,150	1,295,622	1,023,150	783,150	548,150	-19.95%
608.5290.56200	Debt Payment - Interest	43,454	30,817	22,893	8,750	6,350	4,000	-71.61%
	Sub-Total Debt Service	1,516,335	1,313,185	1,322,000	1,035,696	792,916	555,225	-21.13%
608.5290.57205	Utility Billing Charges - Reimb.	55,490	65,477	60,333	66,470	67,500	69,478	1.52%
608.5290.57210	Adm. Reimbursements	83,574	93,812	96,848	99,753	102,746	105,828	6.33%
	Sub-Total Transfers	139,064	159,289	157,181	166,224	170,246	175,306	4.35%
<b>Total Administration Expenditures</b>		<b>1,706,329</b>	<b>1,571,446</b>	<b>1,560,930</b>	<b>1,307,010</b>	<b>1,070,207</b>	<b>839,289</b>	<b>-16.83%</b>

# **WATER FUND - DEPARTMENT: WATER DISTRIBUTI**

<b>STAFFING</b>										
		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
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	1.00	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	1.50
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer -Summer worker(50%) - 3	S	0.80	0.80	0.46	0.46	0.46	0.46	0.46	0.00	0.46
<b>WATER DISTRIBUTION TOTAL</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>3.30</b>	<b>4.26</b>

<b>PERFORMANCE MEASURES</b>										
		2014	2015	2016	2017	2018	2019	2020	2021	2022
		<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>
New Meters Installed		22	14	17	27	46	40	30	30	30
Meters Replaced		26	17	6	5	12	7	15	15	200
Total Meters		4,135	4,159	4,177	4,204	4,250	4,290	4,320	4,375	4,400
Service Calls		400	269	270	270	416	463	451	400	400
Utility Markings		850	1,256	1,282	1,231	1,389	2,182	2,484	2,400	2,200
Taps		20	14	17	16	46	40	31	30	30
Miles of Water Main		57	57	57	59	59	59	78	78	79
Water Main Breaks		11	6	4	2	7	6	3	16	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 - \$40,000 for retirement of Water/Sewer Foreman(split 50%)

System maintenance - Water Leak Survey - \$7000

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
608.5300.51000	Salary & Wages	178,774	222,093	197,683	199,852	204,848	209,970	-10.01%
608.5300.51050	Wages - Part Time	2,049	10,000	-	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	7,532	11,000	11,000	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	25,907	34,033	29,216	30,919	31,619	32,336	-9.15%
608.5300.51125	Medicare	2,723	3,525	3,026	3,202	3,275	3,349	-9.15%
608.5300.51200	Health Insurance	49,455	56,452	63,327	66,493	69,818	73,309	17.79%
608.5300.51300	Worker's Compensation	2,985	5,938	3,076	3,168	3,263	3,361	-46.64%
608.5300.51400	Life Insurance	220	200	200	200	200	200	0.00%
608.5300.51500	Uniforms	1,693	2,000	2,000	2,000	2,060	2,060	0.00%
	Sub-Total Personnel	271,338	345,241	309,528	326,835	336,083	345,584	-5.33%
608.5300.52100	Travel & Training	1,595	3,500	1,797	3,500	3,500	3,500	0.00%
608.5300.53100	Utilities	29,971	40,000	32,667	40,000	40,000	40,000	0.00%
608.5300.53352	OSHA/Safety Equipment	-	2,500	-	2,500	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	10,706	13,000	10,057	13,000	13,000	11,000	0.00%
608.5300.53420	Facilities Maintenance	6,916	6,000	6,000	6,000	6,000	6,050	0.00%
608.5300.53425	Tower Maintenance	58,304	75,000	75,000	110,000	110,000	200,000	46.67%
608.5300.53426	WRRSP Maintenance	-	15,000	15,000	15,000	15,000	15,000	0.00%
608.5300.53450	System Maintenance	4,333	9,000	7,950	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	5,000	-	5,000	5,000	15,000	0.00%
608.5300.53453	Well Head Monitoring	212	6,000	-	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	17,966	19,403	18,663	18,663	20,529	22,582	-3.81%
608.5300.53970	Line Oversizing	-	5,000	5,500	5,500	5,500	5,500	10.00%
608.5300.53990	Other Contractual	11,502	12,500	26,745	12,500	12,000	12,000	0.00%
608.5300.54200	Equipment Operation	6,213	11,000	9,173	10,000	10,000	11,000	-9.09%
608.5300.54400	Small Tools	951	2,000	1,450	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	1,340	2,700	1,309	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	9,460	20,000	13,465	20,000	20,000	15,000	0.00%
608.5300.54810	Chemicals	930	1,500	800	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	20,240	20,000	21,023	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	180,639	269,103	246,599	302,863	304,229	400,332	12.55%

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**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
608.5300.55110	Service Center	3,855	875,000	37,189	-	-	-	-100.00%
608.5300.55200	Equipment	9,529	-	-	40,000	40,000	-	100.00%
608.5300.55629	Lead-Copper Abatement	-	-	-	40,000	50,000	50,000	100.00%
608.5300.55630	Water Line Improvements	42,325	30,000	57,328	135,000	550,000	165,000	350.00%
608.5300.55632	Water Tower Renovation	229,769	-	-	-	-	-	0.00%
608.5300.55634	Water Meter Replacement	-	-	-	50,000	50,000	50,000	100.00%
608.5300.55648	Water Line - Wonderwood	177,452	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	462,930	905,000	94,517	265,000	690,000	265,000	-70.72%
608.5300.57200	Reimbursements	2,118	1,500	2,186	3,500	3,500	3,500	133.33%
608.5300.57300	Refunds	-	-	11,806	-	-	-	0.00%
	Sub-Total Refunds	2,118	1,500	13,992	3,500	3,500	3,500	133.33%
<b>Total Distribution Expenditures</b>		<b>917,025</b>	<b>1,520,844</b>	<b>664,636</b>	<b>898,198</b>	<b>1,333,813</b>	<b>1,014,417</b>	<b>-40.94%</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

	<u>F/P/S</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 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.00	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Utility Director	F	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.00	0.05	0.05	0.05	0.00	0.00	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	4.00	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>5.35</b>	<b>5.35</b>	<b>5.35</b>	<b>5.35</b>

### PERFORMANCE MEASURES

	<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 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
NAWA Total Water Produced (MG)	997.000	1,026.000	1,110.000	1,112.000	1,026.000	1,015.000	1,034.000	1,050.000	1,050.000
Tipp City Total Water Usage MG	450.000	527.000	607.000	616.000	586.000	611.000	623.000	610.000	610.000
Tipp Average Daily Demand MG	1.340	1.433	1.650	1.710	1.600	1.700	1.700	1.700	1.700
Tipp Maximum Daily Demand MG	2.200	2.318	2.555	2.716	2.300	2.700	2.500	2.300	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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
608.5305.51000	Salary & Wages	294,294	318,663	351,173	351,847	362,402	373,274	10.41%
608.5305.51075	Overtime	12,508	15,000	9,500	15,000	15,000	15,000	0.00%
608.5305.51110	O.P.E.R.S.	42,623	46,713	50,494	51,359	52,836	54,358	9.94%
608.5305.51125	Medicare	4,201	4,838	5,230	5,319	5,472	5,630	9.95%
608.5305.51200	Health Insurance	75,332	80,368	71,774	78,951	86,847	95,531	-1.76%
608.5305.51300	Worker's Compensation	5,477	8,366	5,691	5,862	6,038	6,219	-29.93%
608.5305.51400	Life Insurance	284	200	300	300	300	300	50.00%
608.5305.51501	Communication	2,757	2,000	6,105	3,600	3,600	3,600	80.00%
	Sub-Total Personnel	437,476	476,148	500,267	512,238	532,495	553,913	7.58%
608.5305.53385	NAWA-Treatment Charges	1,931,724	2,071,565	1,861,651	2,071,565	2,133,712	2,197,723	0.00%
	Sub-Total Other Operating	1,931,724	2,071,565	1,861,651	2,071,565	2,133,712	2,197,723	0.00%
<b>Total Treatment Expenditures</b>		<b>2,369,200</b>	<b>2,547,713</b>	<b>2,361,918</b>	<b>2,583,803</b>	<b>2,666,207</b>	<b>2,751,636</b>	<b>1.42%</b>

**2022 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
620.0000.44510	Sewer Charges	2,148,136	2,136,844	2,136,844	2,243,686	2,355,871	2,473,664	5.00%
620.0000.44530	Sewer Tap-In Fees	70,903	50,000	75,000	50,000	50,000	50,000	0.00%
620.0000.44550	Sewer Intervening User	1,192	-	-	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	6,070	20,000	4,688	5,000	5,000	5,000	-75.00%
620.0000.44562	Admin Fee - County I&I	675	2,000	521	500	500	500	-75.00%
620.0000.47440	N.E. Sewer Assessments	63,989	-	-	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	5,899	6,500	6,412	6,500	6,500	6,500	0.00%
620.0000.47890	Other Misc. Revenue	39,361	5,000	1,000	1,000	1,000	500	-80.00%
620.0000.48110	Sale of G.O. Notes	827,500	675,000	675,000	500,000	250,000	-	-25.93%
620.0000.48160	Premium on Sale of Debt	7,174	5,850	3,625	3,250	2,000	-	-44.44%
620.0000.49210	Reimbursements	346	2,500	500	1,000	1,000	1,000	-60.00%
<b>Total Receipts</b>		<b>3,171,245</b>	<b>2,903,694</b>	<b>2,903,590</b>	<b>2,810,936</b>	<b>2,671,871</b>	<b>2,537,164</b>	-3.19%
Administration	Personnel	38,312	55,751	58,744	64,621	66,582	68,610	15.91%
	Other Operating	6,092	19,600	17,012	19,600	15,600	20,100	0.00%
	Debt Service	1,004,339	848,920	856,474	693,800	339,300	9,800	-18.27%
	Transfers	132,696	152,232	144,888	154,644	158,078	162,761	1.58%
	Sub-total Administration	1,181,439	1,076,503	1,077,118	932,665	579,561	261,272	-13.36%
Collections/Treat.	Personnel	269,385	336,656	322,276	346,550	355,066	365,062	2.94%
	Other Operating	827,438	947,421	961,678	1,523,431	1,374,674	1,495,572	60.80%
	Capital Outlay	463,237	1,131,000	540,662	865,000	405,000	435,000	-23.52%
	Refunds	2,586	1,000	8,564	3,500	3,500	3,500	250.00%
	Sub-Total Treatment	1,562,646	2,416,077	1,833,180	2,738,481	2,138,241	2,299,134	13.34%
<b>Total Expenditures</b>		<b>2,744,085</b>	<b>3,492,580</b>	<b>2,910,299</b>	<b>3,671,146</b>	<b>2,717,801</b>	<b>2,560,406</b>	5.11%



**2022 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		427,160	(588,886)	(6,709)	(860,209)	(45,931)	(23,242)	
Fund Balance January 1st		1,877,885	2,305,045	2,305,045	2,298,336	1,438,127	1,392,196	
Fund Balance December 31st		2,305,045	1,716,159	2,298,336	1,438,127	1,392,196	1,368,954	
Reserve For Encumbrances		479,685	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		1,825,360	1,616,159	2,198,336	1,338,127	1,292,196	1,268,954	

## SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

### STAFFING

	<u>F/P/S</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 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0.05	0.05	0.05	0.15	0.15	0.15	0.15
Utility Director	F	0.2	0.2	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0.15	0.15	0.15	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>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>0.6</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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
620.5310.51000	Salary & Wages	23,455	39,476	39,476	42,920	43,993	45,093	8.72%
620.5310.51110	O.P.E.R.S.	3,284	5,375	5,527	6,009	6,159	6,313	11.79%
620.5310.51125	Medicare	335	572	572	622	638	654	8.80%
620.5310.51200	Health Insurance	9,708	9,223	11,796	13,639	14,321	15,037	47.88%
620.5310.51300	Worker's Compensation	1,479	1,055	1,323	1,363	1,404	1,446	29.16%
620.5310.51400	Life Insurance	51	50	50	68	68	68	36.00%
	Sub-Total Personnel	38,312	55,751	58,744	64,621	66,582	68,610	15.91%
620.5310.52100	Travel & Training	-	1,500	-	1,500	1,500	2,000	0.00%
620.5310.53410	Maintenance Agreements	4,141	10,000	9,660	10,000	10,000	14,000	0.00%
620.5310.53600	Advertising	-	700	-	500	500	500	-28.57%
620.5310.53700	Printing & Reproduction	531	500	972	700	700	700	40.00%
620.5310.53800	Dues & Subscriptions	110	400	220	400	400	400	0.00%
620.5310.53990	Other Contractual	1,164	6,000	5,750	6,000	2,000	2,000	0.00%
620.5310.54100	Office Supplies	146	500	410	500	500	500	0.00%
	Sub-Total Other Operating	6,092	19,600	17,012	19,600	15,600	20,100	0.00%
620.5310.56050	Debt Issuance Costs	3,268	2,795	2,689	2,250	-	-	-19.50%
620.5310.56100	Debt Payment - Principal	972,276	819,800	837,276	684,800	334,800	9,800	-16.47%
620.5310.56200	Debt Payment - Interest	28,795	26,325	16,509	6,750	4,500	-	-74.36%
	Sub-Total Debt Service	1,004,339	848,920	856,474	693,800	339,300	9,800	-18.27%
620.5310.57205	Utility Billing Charges - Reimb.	69,362	80,721	75,416	83,088	84,376	86,848	2.93%
620.5310.57210	Adm. Reimbursements	63,334	71,511	69,472	71,556	73,703	75,914	0.06%
	Sub-Total Transfers	132,696	152,232	144,888	154,644	158,078	162,761	1.58%
<b>Total Administration Expenditures</b>		<b>1,181,439</b>	<b>1,076,503</b>	<b>1,077,118</b>	<b>932,665</b>	<b>579,561</b>	<b>261,272</b>	<b>-13.36%</b>

## SEWER FUND - DEPARTMENT: SEWER TREATMENT

### STAFFING

		2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
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	1.00	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	1.50
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	0.46	0.46	0.46	0.46	0.46	0.46	0.46
<b>SEWER TREATMENT TOTAL</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>	<b>4.46</b>

### PERFORMANCE MEASURES

	2014	2015	2016	2017	2018	2019	2020	2021	2022
	<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>
Average Daily Demand MG	2.00	1.76	1.78	1.96	2.35	2.40	2.50	2.50	2.50
Maximum Daily Demand MG	6.94	5.81	4.90	4.49	7.34	5.87	6.00	6.00	6.00
Service Calls	26	10	22	8	10	12	15	15	15
Tap Ins	7	10	16	14	44	40	30	15	15
Sanitary Sewer Overflows (SSO's)	2	2	0	0	2	2	0	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 - \$40,000 for retirement of Water/Sewer Foreman(split 50%)

**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
620.5320.51000	Salary & Wages	180,965	210,992	212,425	217,322	222,755	228,324	3.00%
620.5320.51050	Wages - Part Time	2,049	10,000	-	10,000	10,000	10,000	0.00%
620.5320.51075	Overtime	7,290	11,000	11,000	11,000	10,000	10,000	0.00%
620.5320.51110	O.P.E.R.S.	26,397	32,479	31,280	33,365	33,986	34,765	2.73%
620.5320.51125	Medicare	2,575	3,364	3,240	3,456	3,520	3,601	2.73%
620.5320.51200	Health Insurance	45,252	60,980	59,086	66,069	69,372	72,841	8.35%
620.5320.51300	Worker's Compensation	2,992	5,641	3,076	3,168	3,263	3,361	-43.83%
620.5320.51400	Life Insurance	169	200	170	170	170	170	-15.00%
620.5320.51500	Uniforms	1,696	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	269,385	336,656	322,276	346,550	355,066	365,062	2.94%
620.5320.52100	Travel & Training	408	2,000	1,001	2,000	2,000	2,000	0.00%
620.5320.53100	Utilities	20,870	25,000	21,893	25,000	20,295	20,295	0.00%
620.5320.53320	Engineering	-	5,000	5,000	5,000	5,000	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	321	3,000	500	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	709,557	775,000	825,858	1,355,000	1,215,500	1,337,050	74.84%
620.5320.53410	Equipment Maintenance	8,066	12,000	10,093	12,000	12,000	10,000	0.00%
620.5320.53420	Facilities Maintenance	2,312	4,450	4,450	4,450	4,450	4,450	0.00%
620.5320.53450	System Maintenance	640	5,000	4,923	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	16,455	20,100	16,914	16,500	16,750	17,000	-17.91%
620.5320.53500	Insurance	9,603	10,371	9,981	9,981	10,979	12,077	-3.76%
620.5320.53971	Line Oversizing	-	10,000	-	10,000	10,000	10,000	0.00%
620.5320.53990	Other Contractual	20,778	25,000	20,309	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	6,213	10,000	9,173	10,000	10,000	10,000	0.00%
620.5320.54400	Small Tools	585	1,500	599	1,500	700	700	0.00%
620.5320.54700	Other Supplies	618	1,000	750	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	3,611	3,000	2,034	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	27,401	35,000	28,200	35,000	30,000	30,000	0.00%
	Sub-Total Other Operating	827,438	947,421	961,678	1,523,431	1,374,674	1,495,572	60.80%

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**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
620.5320.55100	Facilities	3,865	-	225	-	-	-	0.00%
620.5320.55110	Utility Service Center	-	875,000	-	-	-	-	-100.00%
620.5320.55200	Equipment	9,529	21,000	21,000	40,000	20,000		90.48%
620.5320.55530	I&I Program	224,622	200,000	462,723	200,000	200,000	200,000	0.00%
620.5320.55634	Water Meter Replacement	-	-	-	50,000	50,000	50,000	100.00%
620.5320.55638	Sewer Line - Floral Acres	206,451	-	-	-	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	18,770	35,000	5,061	575,000	35,000	185,000	1542.86%
620.5320.55812	Sewer Line Impr. - Kinna Drive	-	-	51,653	-	-	-	0.00%
620.5320.55818	Sewer Pipe Liner	-	-	-	-	100,000	-	0.00%
	Sub-Total Capital Outlay	463,237	1,131,000	540,662	865,000	405,000	435,000	-23.52%
620.5320.57300	Refunds	2,586	1,000	8,564	3,500	3,500	3,500	250.00%
	Sub-Total Transfers	2,586	1,000	8,564	3,500	3,500	3,500	250.00%
<b>Total Treatment Expenditures</b>		<b>1,562,646</b>	<b>2,416,077</b>	<b>1,833,180</b>	<b>2,738,481</b>	<b>2,138,241</b>	<b>2,299,134</b>	<b>13.34%</b>

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**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	48,209	40,000	45,000	40,000	40,000	40,000	0.00%
<b>Total Receipts</b>		<b>48,209</b>	<b>40,000</b>	<b>45,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	0.00%
625.9300.57300	Refunds	28,176	30,000	27,500	27,500	27,500	27,500	0.00%
<b>Total Expenditures</b>		<b>28,176</b>	<b>30,000</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>20,033</b>	<b>10,000</b>	<b>17,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	
<b>Fund Balance January 1st</b>		<b>248,667</b>	<b>268,700</b>	<b>268,700</b>	<b>286,200</b>	<b>298,700</b>	<b>311,200</b>	
<b>Fund Balance December 31st</b>		<b>268,700</b>	<b>278,700</b>	<b>286,200</b>	<b>298,700</b>	<b>311,200</b>	<b>323,700</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.

**2022 BUDGET WORKSHEET  
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
630.0000.44610	Refuse Charges	970,728	985,362	1,010,005	1,060,505	1,092,320	1,125,090	7.63%
630.0000.44690	Other Charges - Bags	413	300	300	300	300	300	0.00%
<b>Total Receipts</b>		<b>971,141</b>	<b>985,662</b>	<b>1,010,305</b>	<b>1,060,805</b>	<b>1,092,620</b>	<b>1,125,390</b>	7.62%
630.5340.53965	Contract - Refuse	857,252	886,052	913,948	912,634	940,013	968,213	3.00%
630.5340.53966	Contract - Franchise Fees	47,680	50,289	50,472	52,803	54,387	56,019	5.00%
630.5340.53990	Other Contractual	1,005	1,000	1,031	1,000	1,000	3,500	0.00%
	Sub-Total Other Operating	905,937	937,341	965,451	966,437	995,400	1,027,732	3.10%
630.5340.57205	Utility Billing Charges - Reimb.	55,490	64,577	61,000	64,223	65,976	73,076	-0.55%
630.5340.57210	Adm. Reimbursements	886	12,063	12,116	12,425	12,798	13,182	3.00%
	Sub-Total Transfers	56,376	76,640	73,116	76,648	78,774	86,258	0.01%
<b>Total Expenditures</b>		<b>962,313</b>	<b>1,013,981</b>	<b>1,038,567</b>	<b>1,043,085</b>	<b>1,074,174</b>	<b>1,113,990</b>	2.87%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>8,828</b>	<b>(28,319)</b>	<b>(28,262)</b>	<b>17,720</b>	<b>18,446</b>	<b>11,400</b>	
<b>Fund Balance January 1st</b>		<b>80,268</b>	<b>89,096</b>	<b>89,096</b>	<b>60,834</b>	<b>78,554</b>	<b>97,001</b>	
<b>Fund Balance December 31st</b>		<b>89,096</b>	<b>60,777</b>	<b>60,834</b>	<b>78,554</b>	<b>97,001</b>	<b>108,401</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	149,780	162,961	167,500	193,258	202,921	213,067	21.15%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>149,780</b>	<b>162,961</b>	<b>167,500</b>	<b>193,258</b>	<b>202,921</b>	<b>213,067</b>	<b>21.15%</b>
728.6190.53344	Insurance Premiums	151,018	143,325	167,647	193,258	202,921	213,067	21.04%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>151,018</b>	<b>143,325</b>	<b>167,647</b>	<b>193,258</b>	<b>202,921</b>	<b>213,067</b>	<b>21.04%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(1,238)</b>	<b>19,636</b>	<b>(147)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>14,465</b>	<b>13,227</b>	<b>13,227</b>	<b>13,080</b>	<b>13,080</b>	<b>13,080</b>	
<b>Fund Balance December 31st</b>		<b>13,227</b>	<b>32,863</b>	<b>13,080</b>	<b>13,080</b>	<b>13,080</b>	<b>13,080</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**2022 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>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2021-2022 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	81,300	100,000	17,500	65,000	40,000	30,000	128.57%
<b>Total Receipts</b>		<b>81,300</b>	<b>100,000</b>	<b>17,500</b>	<b>65,000</b>	<b>40,000</b>	<b>30,000</b>	128.57%
830.6550.57300	Contractor Maint. Deposits	123,361	100,000	21,000	65,000	40,000	30,000	90.48%
<b>Total Expenditures</b>		<b>123,361</b>	<b>100,000</b>	<b>21,000</b>	<b>65,000</b>	<b>40,000</b>	<b>30,000</b>	90.48%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(42,061)</b>	<b>-</b>	<b>(3,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>74,765</b>	<b>32,704</b>	<b>32,704</b>	<b>29,204</b>	<b>29,204</b>	<b>29,204</b>	
<b>Fund Balance December 31st</b>		<b>32,704</b>	<b>32,704</b>	<b>29,204</b>	<b>29,204</b>	<b>29,204</b>	<b>29,204</b>	
<b>Reserve For Encumbrances</b>		<b>32,704</b>	<b>32,704</b>	<b>29,204</b>	<b>29,204</b>	<b>29,204</b>	<b>29,204</b>	

City of Tipp City  
2022 Operating Budget - Glossary

**APPROPRIATION**

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

**CAPITAL OUTLAY OR  
EXPENDITURE**

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

City of Tipp City  
2022 Operating Budget - Glossary

**FUND TYPES**

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

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

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

City of Tipp City  
2022 Operating Budget - Glossary

**Fiduciary Funds**

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

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

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

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

**INTERGOVERNMENTAL  
REVENUE**

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

**ITEM OF APPROPRIATION**

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

**NON-REVENUE**

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

**NON-GOVERNMENTAL**

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

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

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



City of Tipp City  
2022 Operating Budget - Glossary

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

**CITY OF TIPP CITY  
2022 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