



October 3, 2022

The Honorable Kathryn Huffman
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2023 Operating Budget. The Charter of the City of Tipp City requires the Manager to prepare and submit the annual operating budget to the Council no later than the 15th day of November each year.

My goal in preparing the 2023 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 (2024-2025). While the budget to be adopted by Council is specific to 2023, the purpose of adding these additional years is to provide Council a look ahead to what to expect in 2024-2025, 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 2023 and considered one time purchases, do not show up again in future budget years. Again, the information provided for 2024-2025 is informational only and will not be acted upon by Council in adopting the 2023 operating budget.

GENERAL FUND

The General Fund as presented does not take into consideration additional funding which may be realized if the November (2022) ballot initiative to move 0.2% of the total 1.5% income tax from the Capital Improvement Fund is successful. If that ballot initiative passes, income tax receipts in the General Fund will increase by approx. \$830,000 in 2023 and approx. \$1.15M in subsequent years.

The General Fund has operated with an annual surplus for the past sixteen years (net of short-term advances for capital improvement projects). Since 2006, approx. \$3.6 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 85.87% during that period. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

As noted in prior years, payroll and related benefits (\$7.37M) make up ~80.1% of the total General Fund budget (\$9.2M). All employees are scheduled to receive a 3% cost of living wage increase in 2023 and health insurance premiums will increase just under 5%. As part of the wage negotiations in 2021, the employees did agree to increase their percentage of the monthly health insurance premiums from 12%

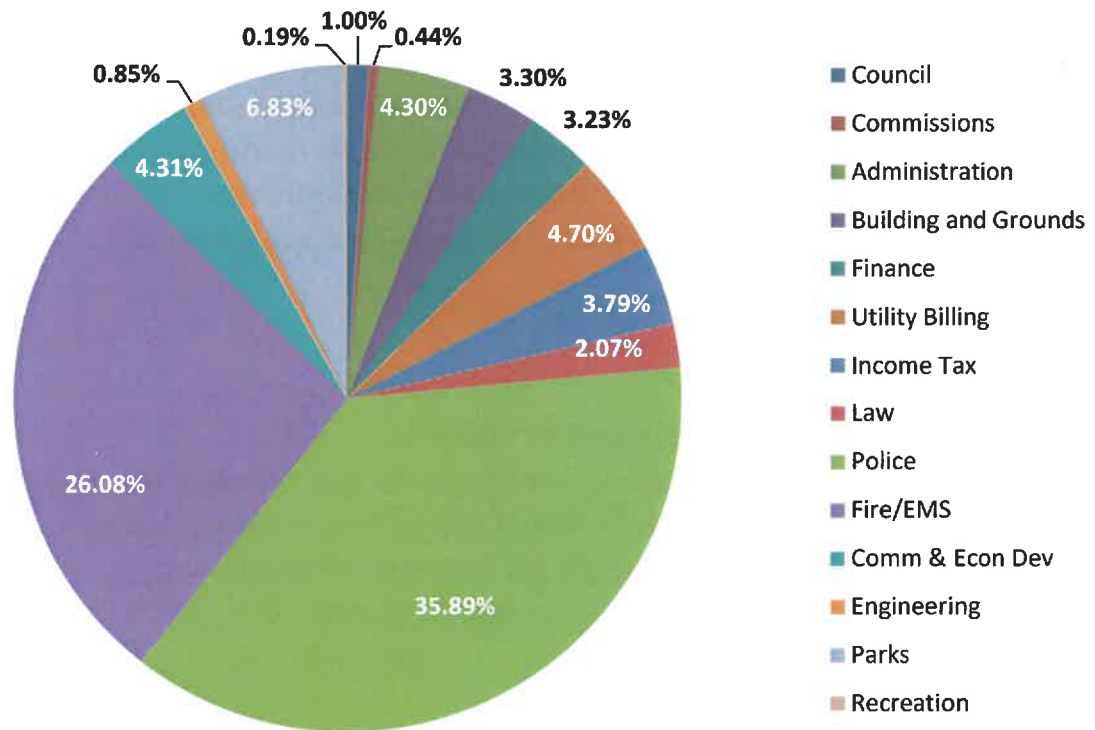
to 15% reducing the City's insurance costs by approx. \$60,000 annually.

The 2023 General Fund budget reflects an anticipated deficit of \$686,458. This deficit will be resolved if the proposed shifting of income tax from CIP to general operations is approved. If not, the General Fund carryover balance is sufficient to meet these needs without significantly drawing down the balance. Overall, this deficit is largely made up of positions which return to the budget after being removed in 2022:

- Administration – the position of HR Generalist was added back to the budget (~\$100,000 in wages and benefits, ~\$5,000 in training and supply costs). This is an area where the City is lacking in the requisite knowledge and skill set to cover the need.
- Finance – Utility Billing – we've added a full-time employee to the budget (~\$60,000 in wages and benefits, ~\$4,000 in training and supply costs). Ninety percent (90%) of this cost (\$54,000) will be charged back to the Electric, Water, Sewer, and Refuse Funds for work performed on those activities. The responsibilities of the Utility Department have grown tremendously over the last 4-5 years and are not expected to diminish with the conversion to a new AMR/AMI system and more frequent solar generation/billing concerns. The addition of this position will also help in the City's transition plan as we anticipate a retirement in this department within the next five years.
- Law – we've assumed the position of Law Director will become a full-time position with the City (~\$90,000 increase in wages and benefits, ~\$7,500 in training and supply costs, reduction of \$40,000 in use of outside counsel).
- Fire/EMS – includes the first steps towards a full-time combined department with addition of full-time supervisory staff (~\$750,000 in wages and benefits). Plans for this department will be closely monitored via the committee tasked with reviewing Fire/EMS operations and the transition to a new combined department.
- Parks – includes 50% of a new employee (~\$40,000 in wages and benefits). The Parks Department currently shares two employees with the Streets and Municipal Road Funds. This change would dedicate a full-time employee to the Parks Department and a full-time employee to the Streets Department (the Superintendent would still be shared). Current staffing levels are less than in 2007 (earliest record we could find) and have only increased by a half-employee (shared) since the City consolidated the Superintendent's positions in 2010.

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 61.97% of all General Fund appropriations.



Budget Assumptions

- 2023 income tax revenue is projected to increase 3.5% over the 2022 projected number, which is an increase of ~\$155,864 above the 2022 revenue estimate. Income tax receipts comprise 54.10% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2023.
- Health insurance premiums increased approx. 4.85% in 2022. We have budgeted for a 10% increase for the renewal set for September 1, 2023.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will be reduced by approx. 9% in 2023 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 61.97% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 21 sworn officers.
- This budget assumes an increase in staffing of four full-time supervisory staff in the Fire Department as the first step in the phased-in staffing plan is expected to be implemented in 2023.

Budget Highlights

- Total budgeted General Fund expenditures are proposed to increase 20.32% (\$1,553,924) from \$7,648,124 in 2022 to \$9,202,048 in 2023.
 - This includes projected wage increases of 3% for all bargaining unit members as well as non-bargaining unit employees.

- General Fund revenue is projected to increase 11.34% (\$867,224) from 2022 budgeted revenue estimates due to the income tax increase mentioned above as well as a projected increase in the Township contribution towards the Fire/EMS Department budget increase and a substantial increase in interest earnings. The federal funds interest rate has been increased several times in 2023 as the Federal Reserve attempts to get a handle on inflation.
- Wages & benefits account for 80.1% of all General Fund expenditures.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2023.
- Budget anticipates 2023 season to run approx. 83 days beginning Memorial Day weekend and ending August 20th. The exact length of season and closing date will be determined after the School Board establishes the August, 2023 return to school date.
- Contractual operation & maintenance costs = \$246,165.

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 2023 operating budget are in agreement with the 2023-2027 Five-Year CIP reviewed by City Council on Monday, September 26, 2022.

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
- 2023 budgeted receipts are forecasted down 29.49% below 2022 budgeted receipts due to two one-time receipt transactions, the sale of the City's transmission assets to AES and the issuance of approx. \$7M in long-term bonds to repay notes issued for the reconstruction/construction of Substations #1/1A and #4.
- We expect electric consumption to increase moderately (~3%) in 2023 and thereafter as the new Meijer warehouse comes online and due to continued commercial/industrial development.
- 5% annual growth in purchase of power costs

- Purchased power costs have been trending significantly higher in 2021 and 2022 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 decrease by 30.87% in 2023. This is primarily due to repayment of debt and capital improvement projects.
 - Substation 4 (\$5M) was included in the 2022 operating budget and will be carried forward to 2023, but no additional funding is anticipated for this project.
- A 29.49% decrease in projected revenue is anticipated as noted above.
- Operating expenses (net of capital and debt) are proposed to increase 10.62% (\$1,887,387) due to significant increases in the costs of meters, poles, and other supplies.
- The Electric Department capital projects included in the 2023 budget are in agreement with the 2023-2027 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.
- 14.56% decrease in overall revenue due to reductions in outstanding debt that had been rolled over with a small principal payment.
- Water consumption is projected to increase 3-4% annually
- 3% annual increase of NAWA treatment charge to Tipp City due to increases in consumption
- 2.12% (\$74,276) increase in operating expenses (net of capital and debt) compared to the 2022 budget due primarily to projected wage and benefit increases.

Budget Highlights

- Water Fund balance is projected to decrease by approximately \$1,680,568 in 2023 due to debt service and planned capital improvement projects. The last of the City's short-term water notes will be paid off in 2023 and the only outstanding water debt after February, 2023 will be OPWC loans carrying a zero-percent (0%) interest rate.
- The Water Fund capital projects included in the 2023 budget are in agreement with the 2023-2027 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

- 15.50% decrease in overall revenue due to reductions in outstanding debt that had been rolled over with a small principal payment.
- 10.0% increase in treatment costs from Tri-Cities (\$112,157). 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 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.
- Operating expenses (net of capital and debt) are projected to increase 0.41% (\$8,600) from the 2022 budget.

Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$951,987 in 2023 due to significant capital expenditure projects which will be funded with a combination of cash and short-term debt.
- The Sewer Fund capital projects included in the 2023 budget are in agreement with the 2023-2027 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 2022 were lower than anticipated due to the delay in replacing open positions. 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 2023 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 Annual Comprehensive Financial Report (ACFR) 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 was approved in December, 2021. The 2023 budget includes a 3% 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 2023. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2023 which is the same rate paid in 2012-2022.
3. The Worker's Compensation rate was 1.793% in 2022, 1.9135% in 2021, 2.6736% in 2020, 2.6967% in 2019, and 2.6247% in 2018. We have anticipated a 3% increase for 2023's payment (based on 2023 projected wages).
4. All projects listed in the Capital Improvement Plan for 2023 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3.5% when compared to 2022 receipts. This is a conservative estimate based on trend analysis of the last few years and the additional commercial/industrial projects currently underway in the City.
6. Revenues in Electric, Water and Sewer are based on the current rates approved by Council. Refuse rates are based on the contract negotiated with Republic Services, Inc. that went into effect October 1, 2022.

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
2023 OPERATING BUDGET**

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**CITY OF TIPP CITY
2023 OPERATING BUDGET**

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**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2023 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2023	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2023
GENERAL	6,848,932	8,516,090	9,202,548	6,162,473
SPECIAL REVENUE FUNDS				
SWIMMING POOL	8,824	340,250	335,139	13,935
STREET REPAIR	894,628	671,657	584,568	981,717
STATE HIGHWAY	86,399	54,134	31,500	109,033
MUNICIPAL ROAD	361,615	236,119	298,887	298,847
DEPT OF JUSTICE LAW ENFORCEMENT FUND	58,012	25,542	20,000	63,554
LAW ENFORCEMENT	10,300	1,250	9,000	2,550
ENFORCEMENT & EDUCATION	12,828	1,000	1,500	12,328
DRUG LAW ENFORCEMENT	1,712	-	-	1,712
AMERICAN RESCUE PLAN ACT FUND	1,063,786	-	1,063,786	-
FIELDSTONE TIF PROJECT FUND	-	104,500	104,500	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	15,123	48,300	48,300	15,123
SPECIAL ASSESSMENT BOND RETIREMENT	22,212	73,653	74,357	21,508
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	1,988,588	4,004,253	4,460,482	1,532,359
PARKS CAPITAL IMPROVEMENT	102,938	5,000	10,000	97,938

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2023 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2023	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2023
ENTERPRISE FUNDS				
ELECTRIC	13,579,529	19,644,821	21,873,631	11,350,719
WATER	2,491,736	4,246,604	5,927,173	811,168
SEWER	1,844,099	2,375,152	3,327,139	892,112
UTILITY SERVICE DEPOSIT	368,986	35,000	27,500	376,486
REFUSE COLLECTION	70,545	1,098,055	1,087,377	81,224
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	99,943	1,518,670	1,518,670	99,943
CONTRACTOR MAINTENANCE DEPOSIT	42,204	50,000	50,000	42,204
SUBTOTAL	29,972,938	43,050,050	50,056,056	22,966,932
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	48,300	48,300	-
NET GRAND TOTAL	29,972,938	43,001,750	50,007,756	22,966,932

**City of Tipp City
2023
Operating Budget**

2023 Budget - Revenues Classified by Source

Electric Revenues	19,491,821	45.28%
City Income Taxes	8,472,835	19.68%
Water Revenues	3,577,489	8.31%
Sewer Revenues	2,308,753	5.36%
Deposits	1,603,670	3.73%
Refuse Collection	1,098,055	2.55%
Ambulance Runs	989,109	2.30%
Electric Excise Tax	723,384	1.68%
Gasoline Tax	617,889	1.44%
NAWA Charges	573,340	1.33%
Property Taxes	423,786	0.98%
Local Government Funds	407,160	0.95%
Utility Billing Reimbursements	389,459	0.90%
Pool Revenues	339,250	0.79%
Administrative Reimbursements	316,466	0.74%
Other Miscellaneous Revenues	275,200	0.64%
Permissive License Fees	234,869	0.55%
Reimbursements and Refunds	162,720	0.38%
Franchise Fees	162,475	0.38%
Interest Income	125,000	0.29%
Assessments	110,577	0.26%

**City of Tipp City
2023
Operating Budget**

2023 Budget - Revenues Classified by Source

PILOT Payments	104,500	0.24%
Motor Vehicle License Fees	103,902	0.24%
Hotel-Motel Tax	75,000	0.17%
Other State Levied-Shared Fees	53,848	0.13%
Licenses, Permits, Inspections	51,200	0.12%
Electric Extension Fees	50,000	0.12%
Transfers In	48,300	0.11%
Fines, Forfeitures, and Costs	31,517	0.07%
Rental Income	30,500	0.07%
Sale of Assets	25,000	0.06%
School Payment for Resource Officers	25,000	0.06%
Federal/State Grants	20,000	0.05%
Donations	20,000	0.05%
Other Charges for Services	7,976	0.02%
Sale of Notes and Bonds	-	0.00%
 Total	 43,050,050	 100.00%

**City of Tipp City
2023 Operating Budget**

2023 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 54,898	\$ 36,610	\$ -	\$ 100	\$ -	\$ -	\$ 91,608
Boards & Commissions	-	40,500	-	300	-	-	40,800
Administration	378,925	16,200	-	500	-	-	395,625
Buildings & Facilities	157,160	145,711	-	500	-	-	303,371
Finance: Administration	275,178	22,170	-	300	-	-	297,648
Finance: Utility Billing	355,563	75,170	-	2,000	-	-	432,733
Finance: Income Tax	216,357	30,595	-	1,500	-	100,000	348,452
Law	165,378	25,178	-	-	-	-	190,556
Police	2,986,226	306,475	-	10,000	-	-	3,302,701
Fire/EMS	2,009,958	357,997	-	32,462	-	-	2,400,417
Community-Economic Dev.	292,584	103,107	-	500	-	-	396,191
Engineering	21,738	56,550	-	-	-	-	78,288
Parks	451,940	175,957	-	625	-	-	628,522
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	277,936	-	-	-	-	277,936
Total General Fund	7,365,905	1,687,856	-	48,787	-	100,000	9,202,548
Pool Fund	-	335,139	-	-	-	-	335,139
Street Fund	434,968	148,600	-	1,000	-	-	584,568
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	140,505	156,381	-	2,000	-	-	298,886
Justice Dept Law Enforcement Fund	-	-	-	20,000	-	-	20,000
Law Enforcement Training Fund	-	-	-	-	-	-	-
Law Enforcement Fund	-	-	-	9,000	-	-	9,000
Enforcement & Education	-	-	-	1,500	-	-	1,500
Drug Law Enforcement	-	-	-	-	-	-	-
American Rescue Plan Act Fund	-	-	-	1,063,786	-	-	1,063,786
Fieldstone TIF Fund	-	104,500	-	-	-	-	104,500
Bond Retirement	-	-	48,300	-	-	-	48,300
Special Assess Bond Retirement	-	3,507	70,850	-	-	-	74,357

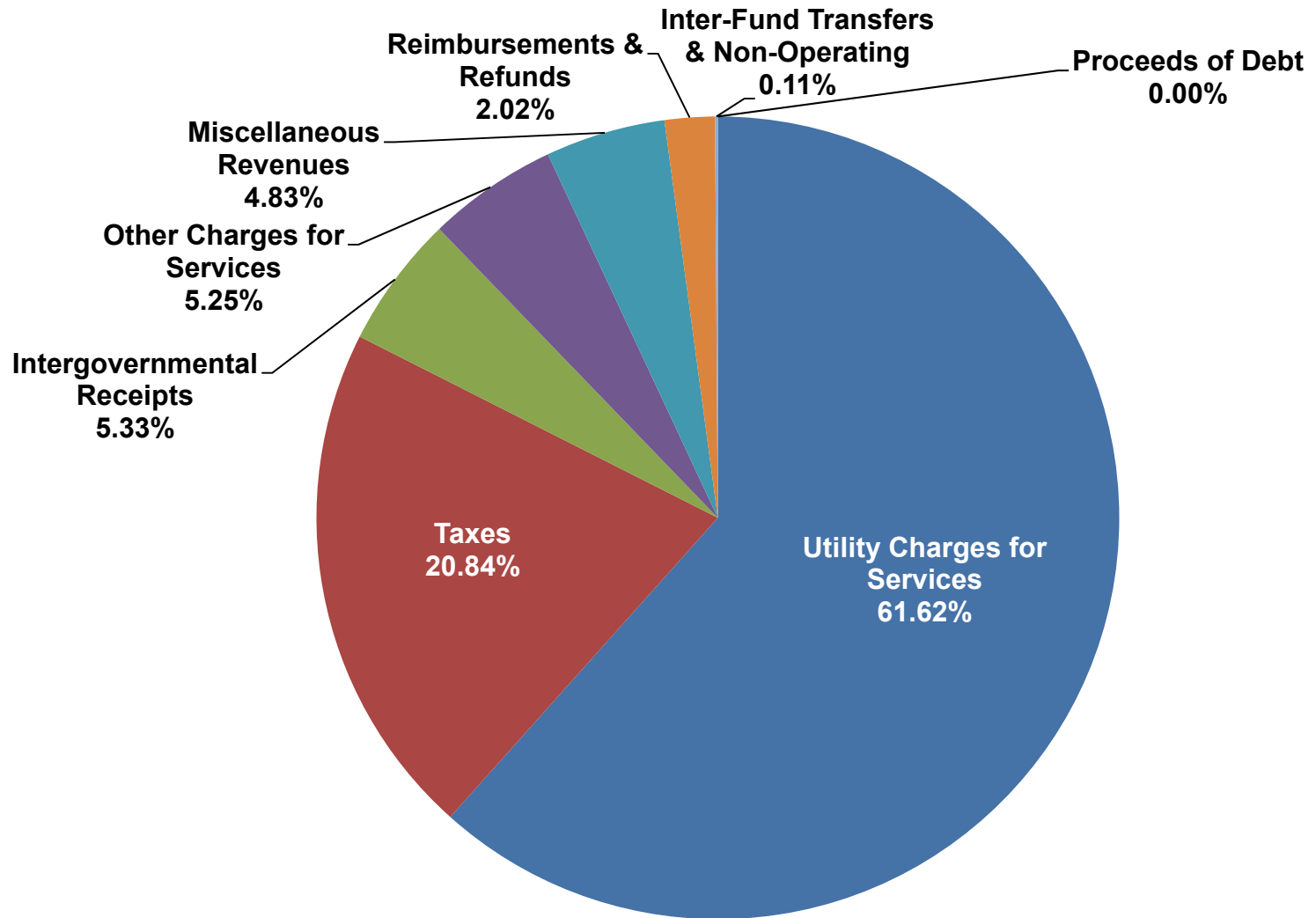
**City of Tipp City
2023 Operating Budget**

2023 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Capital Improvement Reserve	-	118,485	48,300	4,218,697	-	75,000	4,460,482
Parks Capital Improvement	-	-	-	10,000	-	-	10,000
Electric Fund	1,614,151	17,772,805	483,200	1,730,000	263,475	10,000	21,873,631
Water Fund	1,014,466	2,378,671	794,898	1,555,000	180,638	3,500	5,927,173
Sewer Fund	458,034	1,490,403	340,894	865,000	169,308	3,500	3,327,139
Utility Service Deposits	-	-	-	-	-	27,500	27,500
Refuse Collection	-	996,631	-	-	90,746	-	1,087,377
Self-Insurance Fund	-	1,518,670	-	-	-	-	1,518,670
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	\$ 11,028,029 22.03%	\$ 26,743,148 53.43%	\$ 1,786,442 3.57%	\$ 9,524,770 19.03%	\$ 704,167 1.41%	\$ 269,500 0.54%	\$ 50,056,056 100.00%

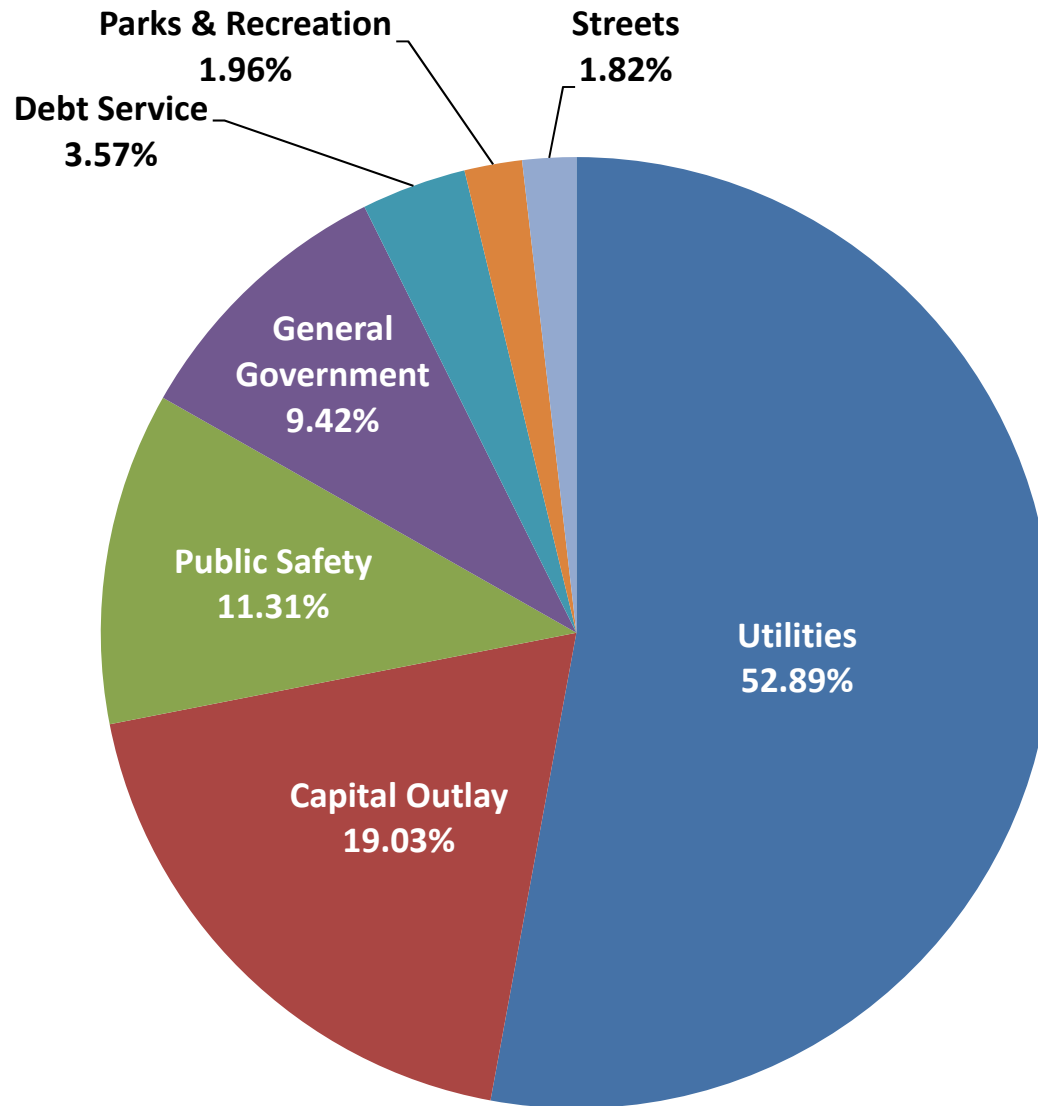
Sources of Funds

2023 Operating Budget

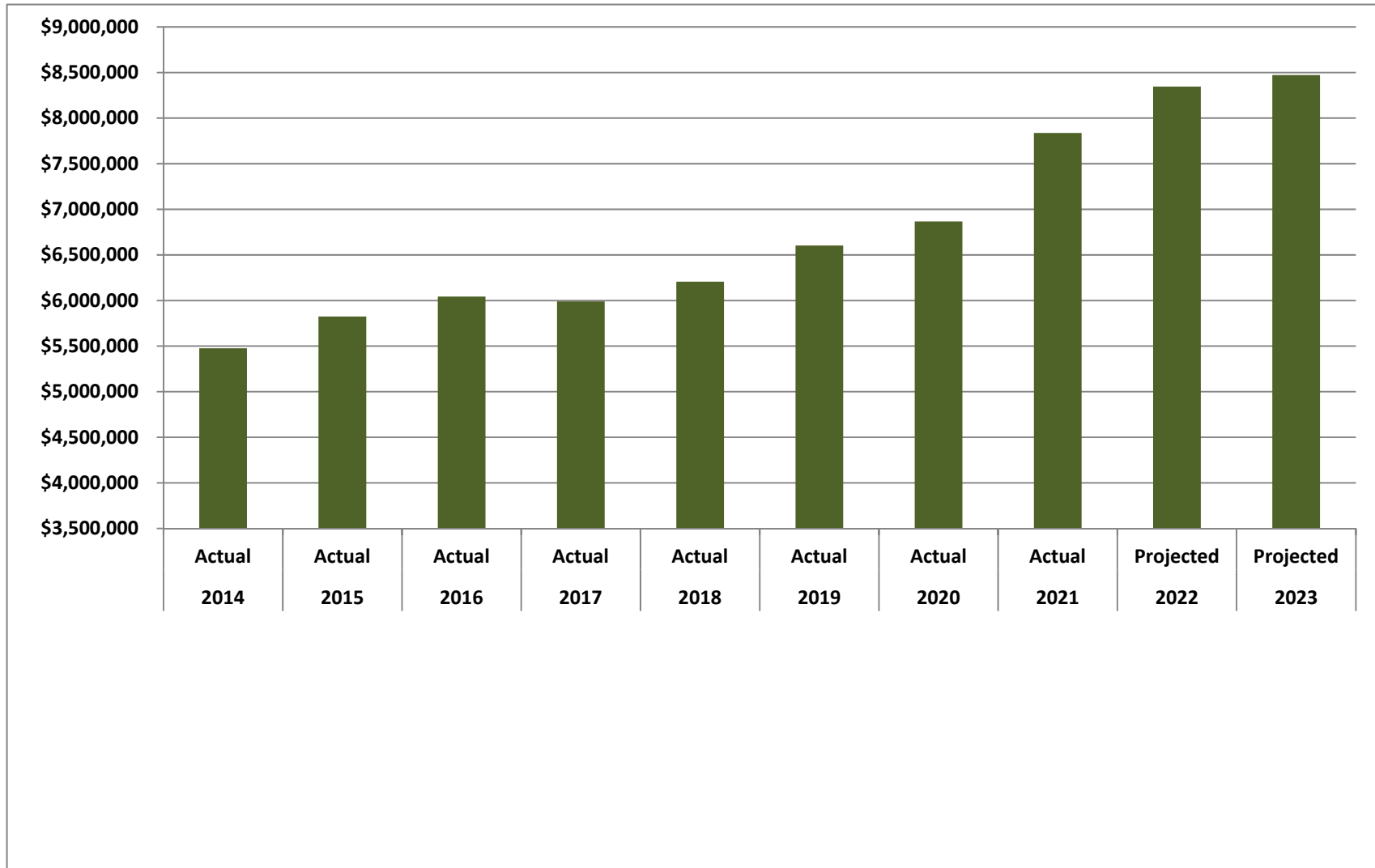


Uses of Funds

2023 Operating Budget



Income Tax Receipts 2014-2023



**CITY OF TIPP CITY
DEBT STATEMENT**

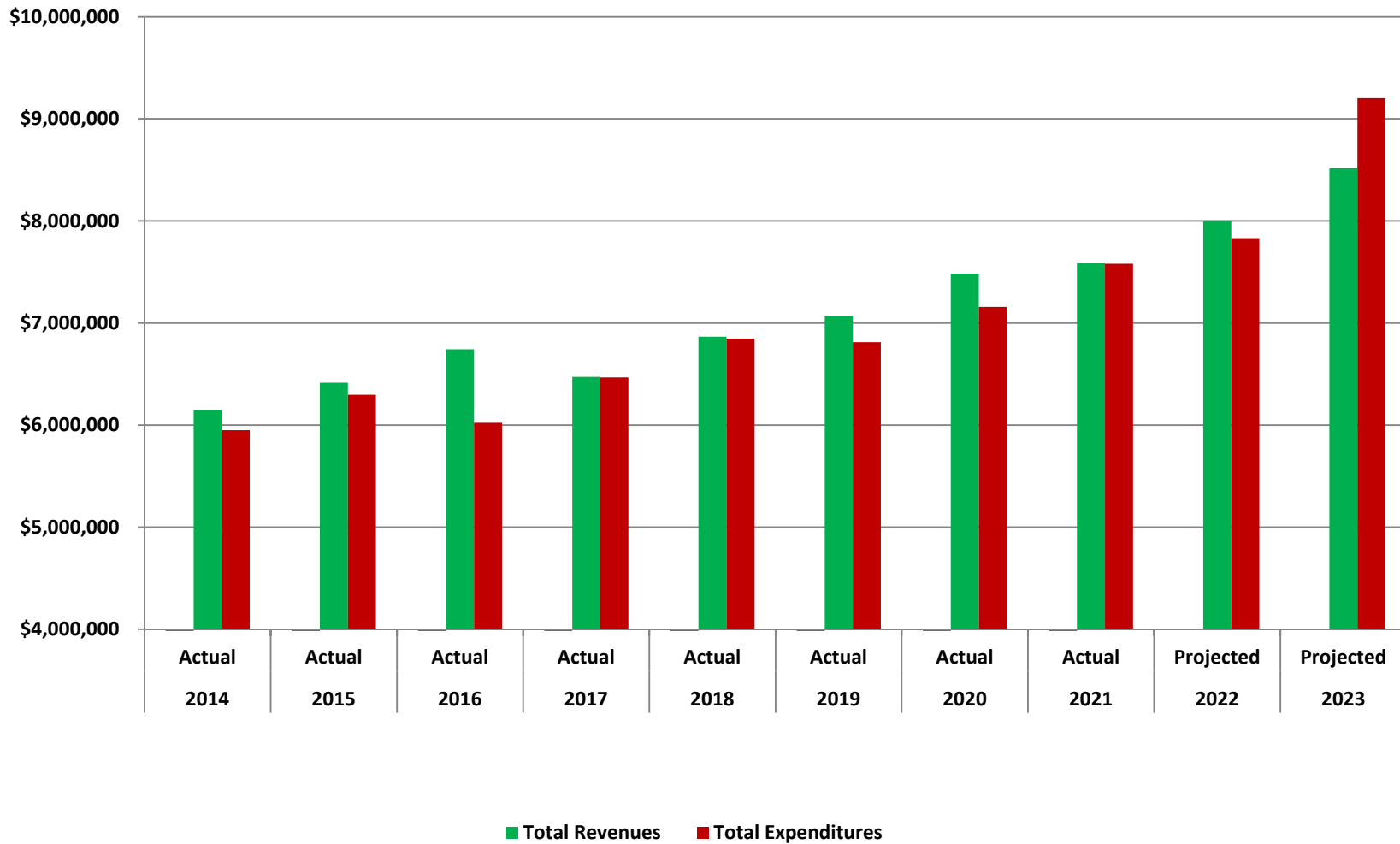
PURPOSE	ISSUED	PRINCIPAL OUTSTANDING 1/1/2023	RATE	MATURITY DATE	PRINCIPAL 2023	INTEREST 2023	FUND
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	130,000	2.00-4.50%	12/1/2024	\$65,000	\$5,850	Spec. Assess.
GENERAL OBLIGATION BONDS							
Substation 1/1A/4 Improvement Bonds	2/9/2022	6,320,970	4.00-4.50%	12/1/2042	\$230,000	\$253,200	Spec. Assess.
Total - Bonds		\$6,450,970			\$295,000	\$259,050	
BOND ANTICIPATION NOTES							
Water Tower Construction Notes - Tower 3	2/9/2022	\$560,000	1.850%	2/8/2023	\$560,000	\$10,360	Water
Main St. Sanitary Sewer Lift Station Improve.	2/9/2022	\$250,000	1.850%	2/8/2023	\$250,000	\$4,625	Sewer
Roselyn Water & Sewer Lines	2/9/2022	\$150,000	1.850%	2/8/2023	\$150,000	\$2,775	Water/Sewer
Total - Notes		\$960,000			\$960,000	\$17,760	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	\$307,500	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$260,063	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$893,156	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$1,525,000	0.00%	12/1/2040	\$90,000	\$0	Water
Total - 0% State Loans		\$2,985,719			\$211,500	\$0	
Total All Debt		\$10,396,689			\$1,466,500	\$276,810	

**CITY OF TIPP CITY
2023 OPERATING BUDGET**

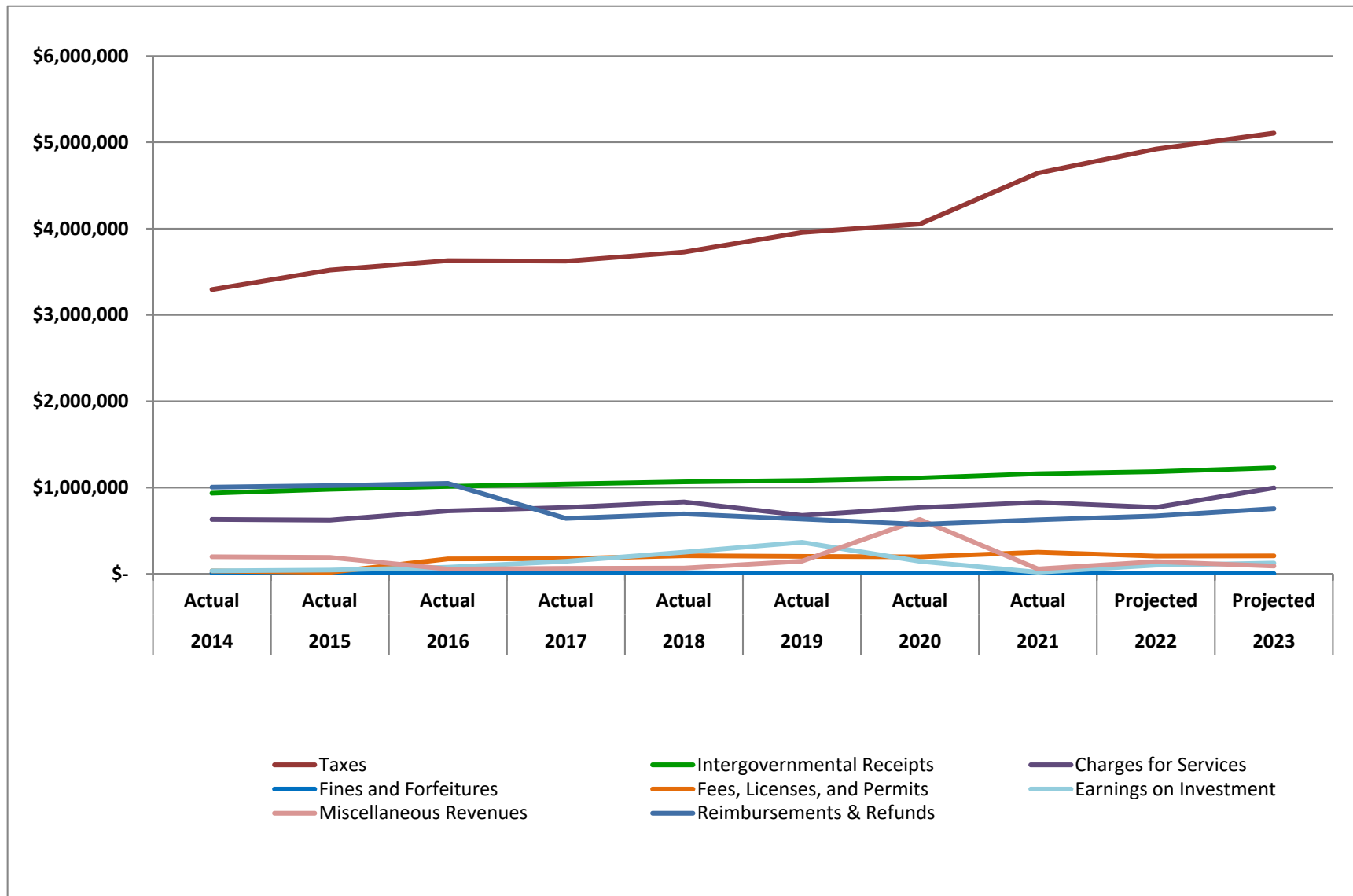
STAFFING PLAN

	Full-Time Equivalents								
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
General Fund									
Council	-	-	-	-	-	-	-	-	-
Boards & Commissions	-	-	-	-	-	-	-	-	-
Administration	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00
Buildings & Facilities	1.59	1.49	1.75	1.75	2.00	2.00	2.00	2.00	2.00
Finance: Administration	2.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Finance: Utility Billing *	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
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	1.00
Police	22.00	22.70	22.70	22.70	22.70	22.70	22.70	22.70	22.70
Fire/EMS	-	-	-	-	-	-	8.00	8.00	8.00
Community-Economic Dev.	2.33	3.00	3.00	3.00	2.50	2.50	2.50	2.50	2.50
Engineering	1.50	1.50	1.50	1.50	0.10	0.10	0.10	0.10	0.10
Parks	5.50	5.50	5.50	5.50	5.35	5.35	5.35	5.35	5.85
Total General Fund	42.29	44.96	45.22	45.22	43.42	43.42	51.42	50.42	53.80
* - 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	4.71	4.71	4.71	4.71	5.21
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	5.96	5.96	5.96	5.96	6.46
Enterprise Funds									
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.35	1.35	1.35	1.35	1.35
Electric Fund: Distribution	11.60	11.60	11.60	11.00	12.00	12.00	12.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.65	0.65	0.60	0.60	0.60	0.60	0.60
Water Fund: Distribution	4.10	3.76	3.76	3.76	3.76	3.76	3.30	4.26	4.26
Water Fund: Treatment	4.40	4.40	4.40	4.40	5.35	5.35	5.35	5.35	5.35
Sewer Fund: Administration	0.65	0.65	0.65	0.65	0.60	0.60	0.60	0.60	0.60
Sewer Fund: Distribution	4.30	3.96	3.96	3.96	3.96	3.96	3.96	4.46	4.46
Total Enterprise Funds	27.20	26.52	26.52	25.92	27.62	27.62	27.16	28.62	28.62
Total Full-Time Equivalents	75.70	77.69	77.95	77.35	77.00	77.00	84.54	85.00	88.88

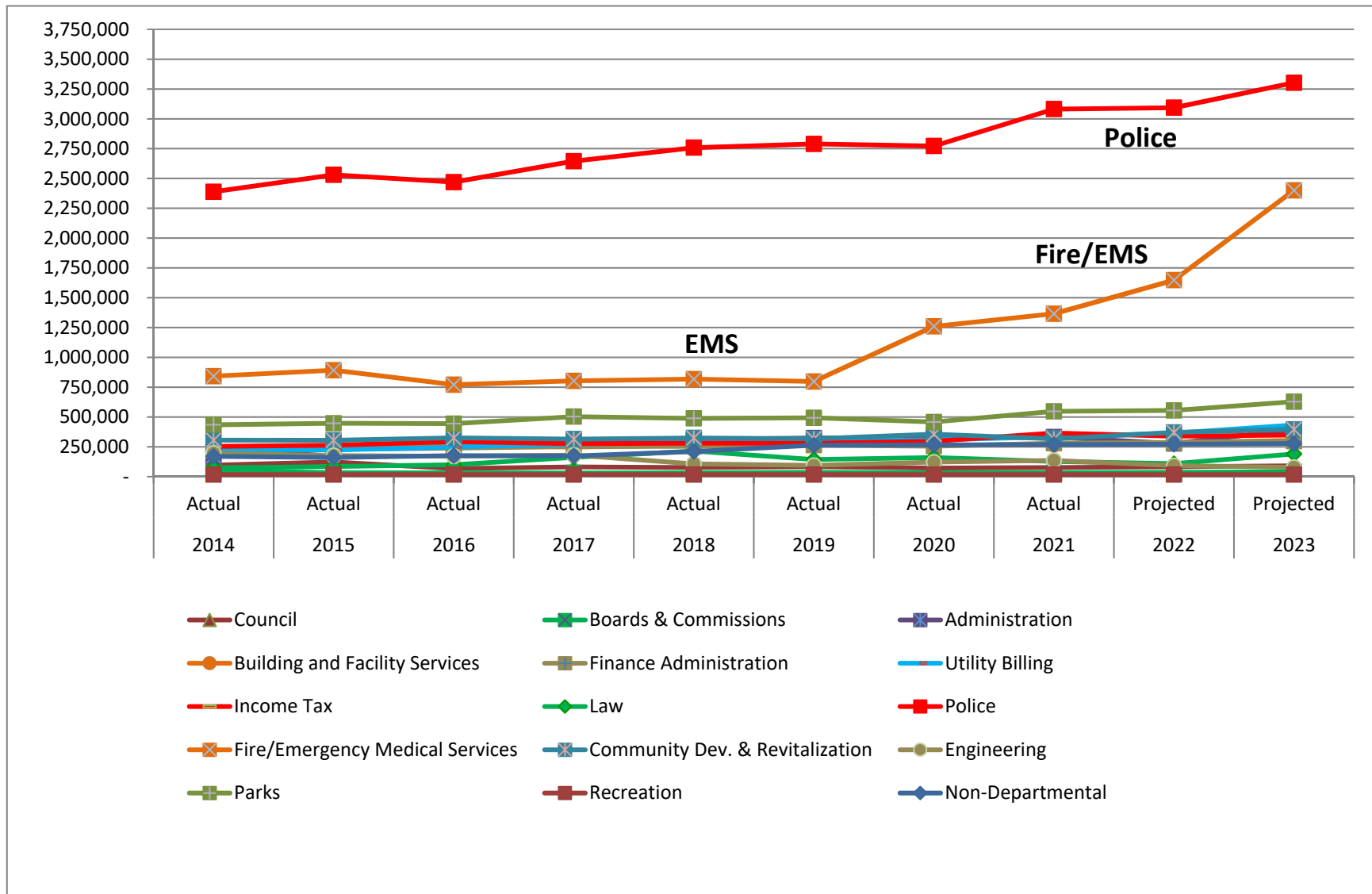
Revenue and Expenditure Trends Totals for General Fund 2014 - 2023



General Fund Revenue Trends 2014 - 2023



General Fund Expenditures by Department 2014- 2023



2023 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2021-2022 % Inc/Dec
Revenues							
Taxes	4,643,209	4,600,477	4,921,595	5,105,688	5,275,405	5,450,936	10.98%
Intergovernmental Receipts	1,161,263	1,193,450	1,184,196	1,229,392	1,263,152	1,297,901	3.01%
Charges for Services	829,564	766,420	771,395	997,084	1,147,969	1,265,735	30.10%
Fines and Forfeitures	3,908	3,625	3,225	3,725	3,725	3,725	2.76%
Fees, Licenses, and Permits	250,316	204,695	205,700	208,675	211,799	214,979	1.94%
Earnings on Investment	18,655	50,000	100,000	125,000	100,000	150,000	150.00%
Miscellaneous Revenues	57,592	140,600	140,750	90,600	90,600	90,600	-35.56%
Reimbursements & Refunds	626,193	689,599	672,456	755,926	776,890	798,898	9.62%
Total Operating Receipts	7,590,700	7,648,866	7,999,317	8,516,090	8,869,540	9,272,774	11.34%
Expenditures							
Council	76,049	83,820	82,373	91,608	94,357	93,056	9.29%
Boards & Commissions	32,571	36,800	35,805	40,800	40,800	40,800	10.87%
Administration	332,205	271,964	277,817	395,625	405,943	415,765	45.47%
Building and Facility Services	269,604	287,637	285,537	303,371	305,756	310,140	5.47%
Finance Administration	280,505	288,836	287,010	297,648	307,458	316,431	3.05%
Utility Billing	334,388	369,278	364,595	432,733	445,477	457,254	17.18%
Income Tax	365,989	339,588	339,070	348,452	352,321	358,074	2.61%
Law	127,567	135,445	109,267	190,556	197,635	202,903	40.69%
Police	3,081,567	3,094,213	3,093,209	3,302,700	3,412,282	3,503,929	6.74%
Fire/Emergency Medical Services	1,365,955	1,501,561	1,647,196	2,400,418	2,980,746	3,433,694	59.86%
Community Dev. & Revitalization	317,019	366,521	371,157	396,191	405,805	411,755	8.10%
Engineering	136,308	74,413	92,336	78,288	79,178	85,896	5.21%
Parks	547,697	504,983	555,216	628,522	634,070	659,607	24.46%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	269,472	275,366	272,029	277,436	304,844	300,213	0.75%
Total Program Expenditures	7,554,596	7,648,124	7,830,318	9,202,048	9,984,372	10,607,218	20.32%
Total Receipts Over/(Under)							
Program Disbursements	36,104	742	168,999	(685,958)	(1,114,832)	(1,334,444)	-92573.47%

2023 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2021-2022 % Inc/Dec
Other Financing Sources/(Uses)							
Refunds	(1,295)	(500)	(500)	(500)	(500)	(500)	0.00%
Transfers (Out)	(24,055)	-	-	-	-	-	0.00%
Total Other Financing Receipts/(Disbursements)	(25,350)	(500)	(500)	(500)	(500)	(500)	
Excess/(Deficiency) of Revenues Over Expenditures	10,754	242	168,499	(686,458)	(1,115,332)	(1,334,944)	
Fund Balance January 1st	6,669,678	6,680,432	6,680,432	6,848,932	6,162,473	5,047,142	
Fund Balance December 31st	6,680,432	6,680,674	6,848,932	6,162,473	5,047,142	3,712,198	
Reserve For Encumbrances	182,233	125,000	125,000	125,000	125,000	125,000	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$5,105,688	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 3.5%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,229,392	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$723,384) and Local Government monies (\$407,160) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$997,084	These are monies received for direct services provided. The EMS billing revenues (\$989,109) comprise 99% of anticipated receipts and are anticipated to increase substantially with the Township's commitment to assist in funding Fire/EMS operations and the transition to a combined full-time/part-time department.
Fines and Forfeitures	\$3,725	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2023 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2022-2023 % Inc/Dec
	Taxes							
101.0000.41110	Property Tax	394,922	406,770	403,319	411,385	419,613	428,005	1.13%
101.0000.41210	Tangible Personal Property	11,537	11,825	12,162	12,400	12,648	12,901	4.86%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	4,179,449	4,106,881	4,451,113	4,606,902	4,768,144	4,935,029	12.18%
101.0000.41600	Hotel-Motel Tax	57,300	75,000	55,000	75,000	75,000	75,000	0.00%
	Total Taxes	4,643,209	4,600,477	4,921,595	5,105,688	5,275,405	5,450,936	10.98%
	Intergovernmental							
101.0000.42100	Local Gov't Fund (County)	337,398	344,330	345,330	354,660	365,300	376,259	3.00%
101.0000.42300	Cigarette Tax	462	400	400	400	400	400	0.00%
101.0000.42400	Liquor & Beer	9,970	5,000	7,500	7,500	7,500	7,500	50.00%
101.0000.42500	Local Gov't Fund-State	45,379	44,041	51,338	52,500	53,000	53,500	19.21%
101.0000.42600	Property Tax Rollback	45,371	42,191	42,191	45,948	46,867	47,804	8.90%
101.0000.42900	Electric Excise Tax	686,877	714,988	688,937	723,384	745,085	767,438	1.17%
101.0000.43100	Federal Grant	-	-	-	-	-	-	0.00%
101.0000.43200	State Grants	15,545	20,000	23,500	20,000	20,000	20,000	0.00%
101.0000.43250	School Pymt for Resource Officers	20,261	22,500	25,000	25,000	25,000	25,000	11.11%
	Total Intergovernmental	1,161,263	1,193,450	1,184,196	1,229,392	1,263,152	1,297,901	3.01%
	Charges for Services							
101.0000.44115	Xerox Copies	11	25	25	25	25	25	0.00%
101.0000.44120	Towing & Storage Fees	383	200	600	500	500	500	150.00%
101.0000.44130	Witness Fees	24	50	125	100	100	100	100.00%
101.0000.44150	Ambulance Runs - City	376,913	365,000	365,000	365,000	365,000	365,000	0.00%
101.0000.44155	Ambulance Runs - Township	446,324	398,295	398,295	624,109	774,994	892,760	56.70%
101.0000.44170	Vet Memorial Charges	639	750	750	750	750	750	0.00%
101.0000.44171	Memorial Pavers - Dog Park	100	100	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	1,060	1,500	1,500	1,500	1,500	1,500	0.00%
101.0000.44190	Other Charges	4,110	500	5,000	5,000	5,000	5,000	900.00%
	Total Charges for Services	829,564	766,420	771,395	997,084	1,147,969	1,265,735	30.10%
	Fines and Forfeitures							
101.0000.45100	Court Cost & Fees	3,656	3,500	3,000	3,500	3,500	3,500	0.00%
101.0000.45200	Overtime Parking	252	125	225	225	225	225	80.00%
	Total Fines and Forfeitures	3,908	3,625	3,225	3,725	3,725	3,725	2.76%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$208,675	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 (\$62,475). These two receipt types comprise 78% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$125,000	The rate of return on the City's deposits and investments, specifically STAROhio, has decreased significantly since 2020 with the rate reductions put in place by the Federal Reserve. Now that the Federal Reserve has begun raising rates again, we anticipate a modest revenue increase for 2023. 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	\$755,926	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$316,466) and the chargeback of the Utility Billing Department to the utility funds (\$389,459).

**2023 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2021 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2022-2023 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	15,585	15,000	16,000	15,000	15,000	15,000	0.00%
101.0000.46220	Zoning & Pre. Plat	930	2,500	1,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	714	700	700	700	700	600	0.00%
101.0000.46280	Contractor Registration Fee	3,745	3,000	3,000	3,000	3,000	3,000	0.00%
101.0000.46300	Cable Franchise Fees	102,884	100,000	100,000	100,000	100,000	100,000	0.00%
101.0000.46305	Refuse Franchise Fees	50,604	58,495	59,500	62,475	65,599	68,879	6.80%
101.0000.46310	Inspection & Final Plat	75,854	25,000	25,000	25,000	25,000	25,000	0.00%
	Total Fees, Licenses and Permits	250,316	204,695	205,700	208,675	211,799	214,979	1.94%
	Earnings on Investment							
101.0000.47200	Interest	18,655	50,000	100,000	125,000	150,000	175,000	150.00%
	Total Earnings on Investment	18,655	50,000	100,000	125,000	150,000	175,000	150.00%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	28,061	30,000	30,000	30,000	30,000	30,000	0.00%
101.0000.47330	Rent-Canoes	-	500	500	500	500	500	0.00%
101.0000.47700	Donations	8,670	5,000	5,000	5,000	5,000	5,000	0.00%
101.0000.47701	Donations - DARE Program	-	-	150	-	-	-	0.00%
101.0000.47704	Donations - Parks	13,440	5,000	5,000	5,000	5,000	5,000	0.00%
101.0000.47820	Unclaimed Monies & Overages	4,410	100	100	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	3,011	100,000	100,000	50,000	50,000	50,000	-50.00%
	Total Miscellaneous Revenue	57,592	140,600	140,750	90,600	90,600	90,600	-35.56%
	Reimbursement & Refunds							
101.0000.49210	Reimbursement & Refunds	26,944	50,000	50,000	50,000	50,000	50,000	0.00%
101.0000.49220	Adm. Reimbursement	298,300	307,249	294,320	316,466	325,960	337,369	3.00%
101.0000.49230	Utility Billing Reimb.	300,949	332,350	328,136	389,459	400,930	411,529	17.18%
	Total Reimbursement & Refunds	626,193	689,599	672,456	755,926	776,890	798,898	9.62%
	Other Financing Sources							
101.0000.49310	Refunds	-	-	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	-	-	-	-	-	0.00%
	Total Other Financing Sources	-	-	-	-	-	-	0.00%
	Total Receipts	7,590,700	7,648,866	7,999,317	8,516,090	8,919,540	9,297,774	11.34%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<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
Council TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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>
Council Meetings	25	26	23	25	24	24	24	24	24
No. of Ordinances	53	31	40	37	30	30	28	30	30
No. of Resolutions	54	34	43	43	40	61	45	40	40

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$11,593/yr.

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

Travel and Training - Includes annual APPA/OMEA training for Council members. Also includes costs for the Clerk of Council to attend the annual Certified Municipal Clerk training.

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

GENERAL FUND - DEPARTMENT: CITY COUNCIL

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % 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	11,046	11,310	11,310	11,649	12,115	12,600	3.00%
101.1010.51110	O.P.E.R.S.	2,946	3,000	1,595	1,625	1,650	1,675	-45.83%
101.1010.51120	Social Security	1,550	1,550	2,213	2,175	2,000	2,000	40.32%
101.1010.51125	Medicare	630	700	694	676	683	690	-3.37%
101.1010.51200	Health Insurance	243	-	3,035	3,187	3,346	3,513	100.00%
101.1010.51300	Worker's Compensation	658	700	568	585	603	618	-16.42%
	Sub-Total Personnel	52,073	52,260	54,415	54,898	55,397	56,096	5.05%
101.1010.52100	Travel & Training	3,200	3,000	3,300	5,000	5,000	5,000	66.67%
101.1010.53410	Equipment Maintenance	-	-	25	-	-	-	0.00%
101.1010.53600	Legal Advertising	2,962	4,000	3,400	5,000	5,000	5,000	25.00%
101.1010.53700	Printing & Reproduction	1,343	1,500	1,500	1,500	1,500	1,500	0.00%
101.1010.53710	Code Supplement	7,729	10,000	6,652	15,000	15,000	15,000	50.00%
101.1010.53800	Dues & Subscriptions	1,082	1,810	1,404	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	6,001	8,500	8,500	6,500	8,500	6,500	-23.53%
101.1010.54100	Office Supplies	347	1,250	500	1,250	1,500	1,500	0.00%
101.1010.54700	Other Supplies	-	-	225	250	250	250	0.00%
101.1010.54710	Mayor's Account	34	-	10	300	300	300	0.00%
	Sub-Total Other Operating	22,698	30,060	25,516	36,610	38,860	36,860	21.79%
101.1010.55200	Equipment	1,278	1,500	2,442	100	100	100	-93.33%
Total City Council		76,049	83,820	82,373	91,608	94,357	93,056	9.29%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOARDS & COMMISSIONS TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1020.52100	Travel & Training	-	500	300	500	500	500	0.00%
101.1020.53383	Contract - Cable A. Com.	26,000	28,000	28,000	28,000	28,000	28,000	0.00%
101.1020.53600	Legal Advertising	691	1,500	750	2,500	2,500	2,500	66.67%
101.1020.53700	Printing & Reproduction	697	1,000	700	1,000	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	335	500	500	500	500	500	0.00%
101.1020.53990	Other Contractual	4,000	4,000	4,000	6,500	6,500	6,500	62.50%
101.1020.54100	Office Supplies	443	500	500	500	500	500	0.00%
101.1020.54700	Other Supplies	405	500	1,055	1,000	1,000	1,000	100.00%
	Sub-Total Other Operating	32,571	36,500	35,805	40,500	40,500	40,500	10.96%
101.1020.55200	Equipment	-	300	-	300	300	300	0.00%
Total Boards & Commissions		32,571	36,800	35,805	40,800	40,800	40,800	10.87%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
ADMINISTRATION TOTAL		2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00

BUDGET HIGHLIGHTS

2023 Budget includes the addition of the HR Generalist position which was removed in 2022 as a cost cutting measure.

Travel & Training - Includes costs for the City Manager to attend the ICMA annual conference
Also includes costs of continuing education and training for an HR Generalist

Utilities - City Manager's cell phone and tablet charges

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1030.51000	Salary & Wages	242,332	192,654	192,654	262,629	269,195	274,579	36.32%
101.1030.51110	O.P.E.R.S.	36,972	26,972	26,972	36,768	37,687	38,441	36.32%
101.1030.51125	Medicare	3,564	2,793	2,793	3,808	3,903	3,981	36.32%
101.1030.51200	Health Insurance	31,908	26,392	34,380	66,870	70,214	73,724	153.37%
101.1030.51300	Worker's Compensation	4,855	4,689	4,689	3,750	3,844	3,940	-20.03%
101.1030.51400	Life Insurance	217	300	225	300	300	300	0.00%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	324,648	258,600	266,513	378,925	389,943	399,765	46.53%
101.1030.52100	Travel & Training	391	4,000	3,500	6,000	6,000	6,000	50.00%
101.1030.53100	Utilities	1,108	1,200	1,104	1,200	1,200	1,200	0.00%
101.1030.53500	Insurance	364	364	-	-	-	-	-100.00%
101.1030.53700	Printing & Reproduction	777	1,000	750	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	3,070	3,500	3,500	4,500	4,000	4,000	28.57%
101.1030.53990	Other Contractual	1,203	2,000	1,200	2,000	2,000	2,000	0.00%
101.1030.54100	Office Supplies	644	1,000	600	1,000	1,000	1,000	0.00%
101.1030.54700	Other Supplies	-	-	150	500	500	500	100.00%
	Sub-Total Other Operating	7,557	13,064	10,804	16,200	15,700	15,700	24.00%
101.1030.55200	Equipment	-	300	500	500	300	300	66.67%
Total Administration		332,205	271,964	277,817	395,625	405,943	415,765	45.47%

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)		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	0.75	0.75	1.00	1.00	1.00	1.00	1.00
Laborer	P	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING & FACILITY SERVICES TOTAL		1.59	1.49	1.75	1.75	2.00	2.00	2.00	2.00	2.00

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1040.51050	Salary & Wages	112,885	117,074	96,891	113,787	117,201	120,131	-2.81%
101.1040.51110	O.P.E.R.S.	15,455	16,390	13,565	15,930	16,408	16,818	-2.81%
101.1040.51125	Medicare	436	475	475	475	475	475	0.00%
101.1040.51200	Health Insurance	23,829	24,341	24,341	24,700	25,935	27,232	1.47%
101.1040.51300	Worker's Compensation	1,975	1,908	1,908	1,953	2,002	2,052	2.36%
101.1040.51400	Life Insurance	58	65	65	65	100	100	0.00%
101.1040.51500	Uniforms	266	250	250	250	250	250	0.00%
	Sub-Total Personnel	154,904	160,503	137,495	157,160	162,371	167,058	-2.08%
101.1040.52100	Travel & Training	90	2,500	2,500	2,500	2,500	2,500	0.00%
101.1040.53100	Utilities	14,883	15,500	25,000	25,000	25,000	25,000	61.29%
101.1040.53323	Computer Network Services	11,851	12,500	12,500	12,500	7,000	7,000	0.00%
101.1040.53410	Equipment Maintenance	12,856	14,425	14,425	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	9,256	10,000	10,000	10,000	10,000	9,750	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	23,912	27,500	27,500	25,000	25,000	25,000	-9.09%
101.1040.53500	Insurance	25,419	25,419	24,500	22,246	24,471	26,918	-12.48%
101.1040.53700	Printing & Reproduction	-	100	217	100	100	100	0.00%
101.1040.53800	Dues & Subscriptions	-	140	-	140	140	140	0.00%
101.1040.53990	Other Contractual	7,908	10,000	22,250	25,000	25,000	25,000	150.00%
101.1040.54200	Equipment Operation	810	750	1,350	1,000	1,000	1,000	33.33%
101.1040.54310	Maintenance Supplies	7,715	7,500	7,500	7,500	7,500	5,000	0.00%
101.1040.54700	Other Supplies	-	300	300	300	750	750	0.00%
	Sub-Total Other Operating	114,700	126,634	148,042	145,711	142,886	142,583	15.06%
101.1040.55200	Equipment	-	500	-	500	500	500	0.00%
	Sub-Total Capital Outlay	-	500	-	500	500	500	0.00%
Total Building and Facility Services		269,604	287,637	285,537	303,371	305,756	310,140	5.47%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	0.00	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
		2.00	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40

FINANCE - ADMINISTRATION TOTAL

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	2,828	3,061	2,738	2,782	2,799	2,734	2,860	2,750	2,750
Purchase Orders Issued	2,013	1,468	1,608	1,878	1,875	1,497	1,662	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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1070.51000	Salary & Wages	167,860	172,381	172,381	178,023	183,364	187,948	3.27%
101.1070.51050	Wages - part time	9,356	10,000	9,865	11,000	11,000	11,500	10.00%
101.1070.51110	O.P.E.R.S.	24,448	25,533	25,514	26,463	27,211	27,923	3.64%
101.1070.51125	Medicare	2,452	2,645	2,643	2,741	2,818	2,892	3.64%
101.1070.51200	Health Insurance	48,127	48,683	48,683	51,117	53,673	56,357	5.00%
101.1070.51300	Worker's Compensation	2,870	2,748	2,630	2,709	2,777	2,846	-1.42%
101.1070.51400	Life Insurance	117	124	124	125	125	200	0.81%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	258,230	265,114	264,840	275,178	283,968	292,665	3.80%
101.1070.52100	Travel & Training	1,015	1,500	2,500	2,000	2,000	2,000	33.33%
101.1070.53100	Utilities	155	150	150	150	150	150	0.00%
101.1070.53410	Equipment Maintenance	13,053	14,500	13,500	13,500	13,770	14,045	-6.90%
101.1070.53500	Insurance	182	182	-	-	-	-	-100.00%
101.1070.53700	Printing & Reproduction	2,503	1,250	1,250	1,250	1,500	1,500	0.00%
101.1070.53800	Dues & Subscriptions	290	340	270	270	270	270	-20.59%
101.1070.53990	Other Contractual	3,164	3,500	2,500	3,000	3,500	3,500	-14.29%
101.1070.54100	Office Supplies	1,913	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	22,275	23,422	22,170	22,170	23,190	23,465	-5.35%
101.1070.55200	Equipment	-	300	-	300	300	300	0.00%
Total Finance - Administration		280,505	288,836	287,010	297,648	307,458	316,431	3.05%

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)		2015	2016	2017	2018	2019	2020	2021	2022	2023
	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	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Finance Clerk II	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
UTILITY BILLING TOTAL		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00

PERFORMANCE MEASURES		2015	2016	2017	2018	2019	2020	2021	2022	2023
		<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		62,693	62,897	62,962	63,636	64,101	64,430	65,548	68,893	69,237
Utility Connections		9,092	9,161	9,175	9,334	9,534	9,574	9,612	9,651	9,689
No. of ACH Payments		11,610	12,079	12,507	13,878	15,587	16,488	17,721	18,638	18,768
ACH Pymts./Bills Issued		18.52%	19.20%	19.86%	21.81%	24.32%	25.59%	27.04%	27.05%	27.11%
No. of Bills e-mailed		6,525	7,455	6,777	5,929	7,058	7,896	8,785	8,522	8,532
Active Utility Accounts		5,162	5,231	5,249	5,304	5,404	5,454	5,714	5,767	5,501
Electric Meters		4,933	4,985	5,002	5,071	5,171	5,221	5,268	5,268	5,268
Water Meters		4,159	4,176	4,191	4,263	4,363	4,413	4,460	4,425	4,460
Refuse Cutomers Billed		4,073	4,083	4,105	4,163	4,263	4,313	4,267	4,320	4,360

BUDGET HIGHLIGHTS

Salary and Wages - Includes the Utility Billing Supervisor, 2 FT Finance Clerks II & 1 FT Finance Clerk I.

Postage - Cost of mailing utility bills is \$1,950/month, past due bills is \$325/month to include owner copies.

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation, outbound calls for disconnections, outsourcing bill printing, emailed billings and collection costs.

Equipment - Misc. office supplies for FT Finance Clerk 1 & replacement items (10-key calculators, etc.).

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1080.51000	Salary & Wages	178,289	188,124	193,228	226,971	233,780	239,625	20.65%
101.1080.51050	Wages - part time	-	-	-	-	-	-	0.00%
101.1080.51075	Overtime	1,010	1,500	250	1,000	1,000	1,000	-33.33%
101.1080.51110	O.P.E.R.S.	24,974	26,547	27,052	31,916	32,869	33,687	20.22%
101.1080.51125	Medicare	2,363	2,750	2,805	3,306	3,404	3,489	20.22%
101.1080.51200	Health Insurance	71,884	73,250	69,735	89,415	93,886	98,580	22.07%
101.1080.51300	Worker's Compensation	2,534	2,447	2,675	2,755	2,838	2,923	12.60%
101.1080.51400	Life Insurance	175	200	200	200	200	200	0.00%
	Sub-Total Personnel	281,229	294,818	295,945	355,563	367,977	379,504	20.60%
101.1080.52100	Travel & Training	499	2,500	2,250	6,000	6,250	6,500	140.00%
101.1080.53410	Equipment Maintenance	9,768	17,860	14,500	10,670	13,000	13,000	-40.26%
101.1080.53700	Printing & Reproduction	650	4,750	4,750	7,200	6,750	6,750	51.58%
101.1080.53990	Other Contractual	9,763	12,700	10,000	12,500	15,500	15,500	-1.57%
101.1080.54100	Office Supplies	2,431	5,000	4,750	5,500	4,750	4,750	10.00%
101.1080.54110	Postage	26,989	27,900	29,000	30,300	28,000	28,000	8.60%
101.1080.54700	Other Supplies	2,259	3,000	3,000	3,000	2,500	2,500	0.00%
	Sub-Total Other Operating	52,359	73,710	68,250	75,170	76,750	77,000	1.98%
101.1080.55200	Equipment	800	750	400	2,000	750	750	166.67%
Total Finance - Utility Billing		334,388	369,278	364,595	432,733	445,477	457,254	17.18%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

STAFFING (FTE)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

PERFORMANCE MEASURES

<u>All Funds</u>	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	\$5,823,986	\$6,043,178	\$5,990,525	\$6,206,490	\$6,602,714	\$6,867,987	\$7,836,881	\$8,346,278	\$8,472,835
Collection Cost as a % of Revenue	3.02%	3.05%	3.09%	3.05%	2.93%	3.00%	2.89%	2.86%	2.93%
Tax Refunds	\$ 166,339	\$ 205,506	\$ 171,902	\$ 172,175	\$ 165,004	\$ 170,855	\$ 263,719	\$ 175,533	\$ 175,000

BUDGET HIGHLIGHTS

Travel & Training - additional training related to the upgrade of the tax accounting system.

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1090.51000	Salary & Wages	123,709	129,441	129,441	132,677	135,331	138,037	2.50%
101.1090.51050	Wages - part time	9,607	10,000	10,000	11,500	11,500	11,500	15.00%
101.1090.51075	Overtime	-	-	200	250	250	250	100.00%
101.1090.51110	O.P.E.R.S.	18,603	19,522	19,550	20,220	20,591	20,970	3.58%
101.1090.51125	Medicare	1,837	2,022	2,022	2,091	2,129	2,168	3.40%
101.1090.51200	Health Insurance	47,789	45,683	45,683	46,708	49,043	51,496	2.24%
101.1090.51300	Worker's Compensation	2,356	3,500	3,500	2,787	2,857	2,928	-20.37%
101.1090.51400	Life Insurance	117	125	125	125	125	125	0.00%
	Sub-Total Personnel	204,018	210,293	210,521	216,357	221,826	227,474	2.88%
101.1090.52100	Travel & Training	130	1,000	828	1,500	1,500	1,000	50.00%
101.1090.53410	Equipment Maintenance	8,653	13,000	13,000	13,500	12,500	12,500	3.85%
101.1090.53700	Printing & Reproduction	4,904	5,550	5,550	5,750	5,950	6,150	3.60%
101.1090.53800	Dues & Subscriptions	20	45	45	45	45	50	0.00%
101.1090.53990	Other Contractual	1,857	2,200	2,200	2,400	2,600	2,800	9.09%
101.1090.54100	Office Supplies	257	1,000	426	1,000	1,000	1,000	0.00%
101.1090.54110	Postage	6,197	6,200	6,200	6,400	6,600	6,800	3.23%
101.1090.54700	Other Supplies	182	-	-	-	-	-	0.00%
	Sub-Total Other Operating	22,200	28,995	28,249	30,595	30,195	30,300	5.52%
101.1090.55200	Equipment	-	300	300	1,500	300	300	400.00%
101.1090.57310	Tax Refunds	139,771	100,000	100,000	100,000	100,000	100,000	0.00%
Total Finance - Income Tax		365,989	339,588	339,070	348,452	352,321	358,074	2.61%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<u>F/P/S</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>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1
Law Total		0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1

BUDGET HIGHLIGHTS

This change reflects the position of Law Director moving from a part-time to full-time position with the City. It also includes the estimated costs of standing up a new office in the City (furniture, supplies, and other costs)

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

GENERAL FUND - DEPARTMENT: LAW

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.1100.51000	Salary & Wages	44,004	44,004	44,004	118,000	121,540	124,579	168.16%
101.1100.51110	O.P.E.R.S.	6,161	6,161	6,161	16,520	17,016	17,441	168.16%
101.1100.51125	Medicare	593	638	638	1,711	1,762	1,806	168.16%
101.1100.51200	Health Insurance	24,476	24,744	24,744	28,366	29,784	31,274	14.64%
101.1100.51300	Worker's Compensation	801	774	700	721	2,115	2,189	-6.85%
101.1100.51400	Life Insurance	58	60	60	60	60	60	0.00%
	Sub-Total Personnel	76,093	76,381	76,307	165,378	172,277	177,348	116.52%
101.1100.52100	Travel & Training	125	1,000	250	2,500	2,500	2,500	150.00%
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	43,285	50,000	25,000	10,000	10,000	10,000	-80.00%
101.1100.53500	Insurance	2,379	2,379	1,975	1,793	1,973	2,170	-24.62%
101.1100.53800	Dues & Subscriptions	800	800	850	1,000	1,000	1,000	25.00%
101.1100.54100	Office Supplies	-	-	-	5,000	5,000	5,000	100.00%
	Sub-Total Other Operating	51,474	59,064	32,960	25,178	25,358	25,555	-57.37%
Total Law		127,567	135,445	109,267	190,556	197,635	202,903	40.69%

GENERAL FUND - DEPARTMENT: POLICE

Commentary:

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

STAFFING (FTE)

	F/P/S	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>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	0	0	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1	1
Detective	F	0	0	1	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	1	1	0	0	0	0	0
Records Clerk	P	0	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
POLICE TOTAL		22	22.7	22.7	22.7	22.7	22.7	22.7	22.7	22.7

PERFORMANCE MEASURES

		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>Actual</u>	2022 <u>Estimated</u>	2023 <u>Estimated</u>
Criminal Arrests:	Total	640	483	455	511	327	406	334	450	450
	Adult	551	406	380	418	301	372	312	350	350
	Juvenile	89	77	75	93	26	34	22	50	50
Calls for Service:	Total	15,548	14,217	13,869	13,599	14,326	13,000	24,891	24,000	24,000
	Criminal	3,102	2,126	2,859	2,926	1,945	1,600	3,106	3,200	3,200
	Non-Criminal	6,010	6,208	5,420	4,754	6,412	4,000	6,410	7,000	7,000
	Accident	282	229	190	223	152	110	163	230	230
	Crime Prevention	6,200	5,654	5,400	7,400	4,914	8,000	15,385	15,000	15,000
Traffic Related Calls:	Total	3,329	3,431	2,913	2,896	2,882	5,100	5,281	5,100	5,100
	Citations	1,243	1,312	1,050	657	380	150	275	350	350
	D.U.I.	75	70	49	55	55	30	50	50	50
	Accident	210	229	190	223	216	120	163	230	230
	Warnings	1775	1652	1567	2016	1131	450	913	1200	1200
	Parking	106	168	106	209	111	50	50	50	50
<u>Response Time (hr:min:sec)</u>										
Time to Dispatch		0:10:45	0:10:27	0:10:27	0:11:17	0:10:00	0:11:17	0:11:17	0:11:17	0:11:17
Time Enroute		0:04:40	0:05:42	0:05:02	0:05:53	0:04:32	0:05:53	0:05:53	0:05:53	0:05:53
Time on Scene		0:25:45	0:19:29	0:21:15	0:23:26	0:23:20	0:23:26	0:23:26	0:23:26	0:23:26
Total Call Time		0:41:15	0:36:39	0:39:35	0:40:34	0:40:39	0:40:34	0:40:34	0:40:34	0:40:34

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,796,069	1,743,253	1,743,253	1,876,828	1,933,133	1,991,127	7.66%
101.2110.51025	Wages - Others	69,839	71,525	71,525	75,031	77,282	79,600	4.90%
101.2110.51075	Overtime	161,451	155,000	155,000	146,000	160,000	160,000	-5.81%
101.2110.51110	O.P.E.R.S.	9,841	10,014	10,014	10,504	10,819	12,544	4.90%
101.2110.51115	Police Pension	379,012	361,523	361,523	394,451	408,161	417,520	9.11%
101.2110.51125	Medicare	28,793	28,627	28,627	30,419	31,471	32,346	6.26%
101.2110.51200	Health Insurance	340,806	341,448	345,448	386,360	405,678	425,962	13.15%
101.2110.51300	Worker's Compensation	33,562	58,906	32,763	34,984	35,859	36,755	-40.61%
101.2110.51400	Life Insurance	1,262	1,848	1,848	1,848	1,848	1,848	0.00%
101.2110.51500	Uniforms	40,309	29,800	29,800	29,800	30,000	30,000	0.00%
	Sub-Total Personnel	2,860,944	2,801,944	2,779,800	2,986,226	3,094,251	3,187,702	6.58%
101.2110.52100	Travel & Training	20,621	48,549	48,549	46,519	49,000	50,000	-4.18%
101.2110.52150	Tuition Reimbursement	4,356	-	-	-	-	-	0.00%
101.2110.53100	Utilities	25,710	26,500	26,500	26,500	27,000	27,500	0.00%
101.2110.53210	Rents & Leases	3,000	3,336	3,000	3,336	3,400	3,400	0.00%
101.2110.53410	Equipment Maintenance	4,168	5,705	5,705	5,705	5,850	6,000	0.00%
101.2110.53430	Vehicle Maintenance	19,602	24,140	24,140	25,420	24,500	20,000	5.30%
101.2110.53440	Radio Maintenance	485	2,200	2,200	2,500	2,500	2,500	13.64%
101.2110.53441	Vehicle Striping	1,262	2,000	2,000	2,000	2,400	2,400	0.00%
101.2110.53500	Insurance	29,123	25,778	26,994	24,511	26,962	29,658	-4.92%
101.2110.53700	Printing & Reproduction	3,167	3,800	3,800	3,800	4,000	4,000	0.00%
101.2110.53800	Dues & Subscriptions	6,005	7,190	7,190	7,570	7,320	7,320	5.29%
101.2110.53990	Other Contractual	36,518	66,986	66,986	78,129	74,000	74,500	16.63%
101.2110.53991	DARE Expenses	3,876	4,000	4,000	4,000	4,000	4,500	0.00%
101.2110.54100	Office Supplies	4,458	5,780	5,780	5,780	5,800	5,000	0.00%
101.2110.54200	Equipment Operation	40,816	39,600	52,000	54,000	54,000	54,000	36.36%
101.2110.54320	Firearm Supplies	2,483	8,345	16,505	8,345	8,400	8,400	0.00%
101.2110.54330	Photo Supplies	530	800	500	800	800	800	0.00%
101.2110.54700	Other Supplies	4,100	7,560	7,560	7,560	7,600	7,500	0.00%
	Sub-Total Other Operating	210,280	282,269	303,409	306,475	307,532	307,478	8.58%
101.2110.55200	Equipment	10,343	10,000	10,000	10,000	10,500	8,750	0.00%
Total Police		3,081,567	3,094,213	3,093,209	3,302,700	3,412,282	3,503,929	6.74%

GENERAL FUND - DEPARTMENT: FIRE/EMERGENCY MEDICAL SERVICES

		STAFFING (FTE)								
	<u>F/P/S</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 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Chief	F	1.00	1.00	1.00	1.00	0.50	1.00	1.00	1.00	1.00
Asst. Chief	F	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Shift Commander	F									4.00
Paramedic / EMT	F									
Paramedic / EMT	P	21.06	21.06	28.00	32.00	32.00	32.00	13.00	15.00	15.00
Dual Certified FF/EMT	P	0.00	0.00	0.00	0.00	0.00	0.00	23.00	23.00	23.00
Firefighter	P/S	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00	8.00
Administrative Secretary	F									1.00
EMS TOTAL		22.06	22.06	29.00	33.00	32.50	34.00	46.00	48.00	53.00
Volunteer hours - Fire		11,431	11,431	11,431	11,431	3,761	1,645	2,421	3,000	3,000
Part time hours - TCFES		28,850	28,850	28,850	28,850	27,260	31,692	43,800	43,800	43,800
		PERFORMANCE MEASURES								
		<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 Actual</u>	<u>2022 Estimated</u>	<u>2023 Estimated</u>
Total Calls		1,959	2,104	2,335	2,195	2,487	2,009	2,056	2,167	2,400
	EMS	1,655	1,750	1,970	1,927	2,086	1,715	1,644	1,798	1,840
	Fire	304	354	365	268	401	294	411	369	460
	No Transport	345	385	452	41%	35%	36%	27%	26%	33%
City Calls	EMS/Fire	1,275	1,383	1,472	1,543	1,529	1,500	1,456	1,603	1,702
		270	304	342	188	240	200			
Township Calls	EMS/Fire	360	367	498	547	515	509	506	564	598
		74	106	115	88	114	94			
Mutual Aid		41	50	32	18	42	45	94	168	175
		37	32	15	40	47	40			
FIRE: Response Time (min)		9.4	9.4	9.4	9.3	10.8	7.0	6:30	10:03	7:00
Dollar Loss		\$193,600	\$800,000	\$200,000	\$415,500	\$643,000	\$200,000	\$110,900	\$500,000	\$200,000
Total Overlapping Calls					\$95,000	\$108,000	\$80,000	\$150	24%	26%
Structure Fires		8	14	10	7	6	8	8	8	8
Fire Insp.Conducted		116	78	120	221	226	238	186	398	450
EMS: Average Time to Arrive (min)		6	6	6	7:42	5:59	7:00	5:25	5:38	6:00
90th Percentile to arrival					12:09	9:43	10:00	8:20	8:44	8:30
90th Time On Scene (min)		17	16	16	14:29	21:55	14:00	13:44	22:08	20:00
Total Call Length (min)					56:51:00	1:00:21	60:00:00	54:24:00	55:44:00	60:00:00
Total Training Hours		40	40	40	1,680	698	2,000	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		892,253	771,234	802,984	817,918	865,846	1,205,102	1,544,778	1,631,561	2,277,140
Total Fire Expenditures		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)	(592,056)
EMS Run Receipts (net of Twp contract)		(578,977)	(625,248)	(699,004)	(566,463)	(342,304)	(350,533)	(353,794)	(365,000)	(365,000)
Net Costs to the City		313,276	145,986	103,980	255,099	609,917	591,212	792,689	868,266	1,320,084
Annual Per Capita Cost to City Residents	\$	32.33	\$ 15.07	\$ 10.73	\$ 26.33	\$ 62.95	\$ 61.02	\$ 81.81	\$ 89.61	\$ 136.25

GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.2130.51060	Salary & Wages	776,320	874,695	874,695	1,384,817	1,722,037	1,948,958	58.32%
101.2130.51075	Overtime	7,635	20,000	34,460	50,000	50,000	50,000	150.00%
101.2130.51110	O.P.E.R.S.	87,911	87,468	127,282	200,874	248,085	279,854	129.65%
101.2130.51115	Fire Pension	33,706	50,038	50,038	132,301	207,794	287,692	164.40%
101.2130.51120	Social Security	415	300	300	300	300	300	0.00%
101.2130.51121	Fire Dependent's Fund	1,102	1,500	1,500	1,500	1,500	2,500	0.00%
101.2130.51125	Medicare	11,260	14,133	13,183	20,805	25,695	28,985	47.21%
101.2130.51200	Health Insurance	26,408	44,819	44,819	149,537	237,754	323,119	233.65%
101.2130.51300	Worker's Compensation	14,007	13,791	13,791	37,024	46,040	51,733	168.46%
101.2130.51400	Life Insurance	85	200	125	300	400	400	50.00%
101.2130.51410	Accident Insurance	2,713	2,500	2,500	2,500	2,500	2,500	0.00%
101.2130.51500	Uniforms	14,568	22,180	22,180	30,000	40,000	45,000	35.26%
	Sub-Total Personnel	976,130	1,131,624	1,184,872	2,009,958	2,582,105	3,021,042	77.62%
101.2130.52100	Travel & Training	17,226	27,985	22,837	25,084	26,338	27,655	-10.37%
101.2130.53100	Utilities	40,543	32,000	47,604	45,000	40,000	40,000	40.63%
101.2130.53310	Billing Services	27,970	26,000	26,000	27,550	27,550	27,550	5.96%
101.2130.53320	Medical Testing	11,939	27,639	27,639	24,561	25,298	26,057	-11.14%
101.2130.53410	Equipment Maintenance	20,876	28,047	28,047	33,117	34,773	36,512	18.08%
101.2130.53420	Facilities Maintenance	23,380	17,490	20,000	23,631	24,818	26,053	35.11%
101.2130.53430	Vehicle Maintenance	50,809	35,000	52,500	36,663	38,496	40,421	4.75%
101.2130.53440	Radio Maintenance	30,580	14,135	40,619	13,105	13,498	13,903	-7.29%
101.2130.53500	Insurance	32,730	32,730	26,974	24,492	26,942	29,636	-25.17%
101.2130.53600	Advertising	2,715	3,399	3,399	3,569	3,747	3,935	5.00%
101.2130.53700	Printing & Reproduction	140	-	118	-	-	-	0.00%
101.2130.53800	Dues & Subscriptions	5,804	5,150	5,150	6,780	7,014	7,365	31.65%
101.2130.53990	Other Contractual	36,650	36,488	36,488	27,939	29,336	30,803	-23.43%
101.2130.54100	Office Supplies	5,866	6,000	7,823	6,365	6,556	6,753	6.08%
101.2130.54200	Equipment Operation	24,900	21,500	39,140	40,000	40,000	40,000	86.05%
101.2130.54330	Medical Supplies	13,102	17,390	17,390	15,141	15,898	16,693	-12.93%
101.2130.54500	Grant Supplies/Expenses	-	3,500	-	-	-	-	-100.00%
101.2130.54700	Other Supplies	9,692	9,300	9,300	5,000	5,000	5,000	-46.24%
	Sub-Total Other Operating	354,922	343,753	411,028	357,997	365,265	378,335	4.14%
101.2130.55200	Equipment	34,903	26,184	51,296	32,462	33,375	34,317	23.98%
TOTAL FIRE/EMERGENCY MEDICAL SERVICES		1,365,955	1,501,561	1,647,196	2,400,418	2,980,746	3,433,694	59.86%

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>	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>Actual</u>	2022 <u>Budget</u>	2023 <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	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
COMMUNITY DEVELOPMENT & REVITALIZATION TOTAL		2.33	3.00	3.00	3.00	2.50	2.50	2.50	2.50	2.50

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.3140.51000	Salary & Wages	161,565	171,205	166,240	187,753	194,324	201,126	9.67%
101.3140.51050	Wages - Part Time	23,853	24,677	25,360	27,000	27,000	27,500	9.41%
101.3140.51075	Overtime	1,016	1,500	1,500	1,500	1,500	1,500	0.00%
101.3140.51110	O.P.E.R.S.	26,487	27,633	27,034	30,275	31,195	32,218	9.56%
101.3140.51125	Medicare	2,317	2,504	2,432	2,744	2,839	2,938	9.58%
101.3140.51200	Health Insurance	33,166	35,856	33,878	37,215	39,076	41,030	3.79%
101.3140.51300	Worker's Compensation	3,398	3,588	2,812	2,896	2,983	3,073	-19.28%
101.3140.51400	Life Insurance	191	200	200	200	200	200	0.00%
101.3140.51600	Vehicle Allowance	2,885	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	254,878	270,164	262,456	292,584	302,118	312,584	8.30%
101.3140.52100	Travel & Training	678	2,000	2,000	4,000	4,000	4,000	100.00%
101.3140.53100	Utilities	1,828	1,600	1,600	1,600	1,680	1,764	0.00%
101.3140.53363	Economic Development	17,009	42,500	57,097	45,000	45,000	45,000	5.88%
101.3140.53364	Downtown Coord. Contract	30,000	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.	300	500	550	500	500	1,000	0.00%
101.3140.53410	Equipment Maintenance	3,967	4,300	4,472	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	508	2,250	1,000	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	904	1,300	1,300	1,300	1,300	1,300	0.00%
101.3140.53990	Other Contractual	1,734	5,000	5,000	7,500	7,500	2,400	50.00%
101.3140.54100	Office Supplies	472	1,200	500	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	284	500	725	750	750	750	50.00%
101.3140.54700	Other Supplies	-	250	-	250	250	250	0.00%
	Sub-Total Other Operating	62,141	95,857	108,701	103,107	103,187	98,671	7.56%
101.3140.55200	Equipment	-	500	-	500	500	500	0.00%
TOTAL COMM. DEV. & REVITALIZATION		317,019	366,521	371,157	396,191	405,805	411,755	8.10%

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)

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	0.40	0.40	0.40	0.00	0.10	0.10	0.10	0.10
Deputy Director of Municipal Services	F	0.00	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00
Public Works Technician	F	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Secretary	F	0.00	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
ENGINEERING TOTAL		1.50	1.50	1.50	1.50	0.10	0.10	0.10	0.10	0.10

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	8	8	7	8	8	8	8	8	8
City Projects Inspected	7	7	6	7	7	7	7	7	7
Walk/Drives Inspected	55	55	48	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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.3150.51050	Salary & Wages	11,009	11,671	11,671	12,535	12,911	13,298	7.40%
101.3150.51110	O.P.E.R.S.	1,466	1,634	1,634	1,755	1,808	2,002	7.40%
101.3150.51125	Medicare	132	169	169	182	187	207	7.40%
101.3150.51200	Health Insurance	1,206	1,120	4,000	4,000	4,200	4,410	257.14%
101.3150.51300	Worker's Compensation	214	209	200	206	212	219	-1.44%
101.3150.51400	Life Insurance	42	60	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	17,069	17,863	20,734	21,738	22,378	24,196	21.69%
101.3150.52100	Travel & Training	-	-	780	-	-	-	0.00%
101.3150.53100	Utilities	1,913	2,000	2,000	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	115,014	50,000	66,383	50,000	50,000	50,000	0.00%
101.3150.53700	Printing & Reproduction	263	250	250	250	250	250	0.00%
101.3150.53800	Dues & Subscriptions	35	250	35	250	250	250	0.00%
101.3150.53990	Other Contractual	1,335	2,500	1,354	2,500	2,500	2,500	0.00%
101.3150.54100	Office Supplies	679	1,250	800	1,250	1,500	1,500	0.00%
101.3150.54700	Other Supplies	-	300	-	300	300	300	0.00%
	Sub-Total Other Operating	119,239	56,550	71,602	56,550	56,800	61,700	0.00%
101.3150.55200	Equipment	-	-	-	-	-	-	0.00%
TOTAL ENGINEERING		136,308	74,413	92,336	78,288	79,178	85,896	5.21%

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	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>Actual</u>	2022 <u>Budget</u>	2023 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.25	0.15	0.15	0.15	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services	F	0.00	0.10	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	1.00
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
PARKS TOTAL		5.50	5.50	5.50	5.50	5.35	5.35	5.35	5.35	5.85

		PERFORMANCE MEASURES								
		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>Actual</u>	2022 <u>Estimated</u>	2023 <u>Estimated</u>
Number of Parks		17	17	17	17	17	17	17	18	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	22	22	22	22	22	22	22
Miles of Bike Trails		3.45	3.45	3.70	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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.4180.51000	Salary & Wages	229,681	209,141	225,234	265,140	273,094	279,922	26.78%
101.4180.51050	Wages - Seasonal	16,762	17,500	18,500	20,000	20,000	20,000	14.29%
101.4180.51075	Overtime	12,641	10,000	15,291	15,000	15,000	15,000	50.00%
101.4180.51110	O.P.E.R.S.	35,119	34,180	36,264	42,020	43,133	44,089	22.94%
101.4180.51125	Medicare	3,653	3,482	3,756	4,352	4,467	4,566	24.99%
101.4180.51200	Health Insurance	73,723	64,148	78,081	99,257	104,220	109,431	54.73%
101.4180.51300	Worker's Compensation	4,353	5,000	3,443	3,546	3,653	3,744	-29.07%
101.4180.51400	Life Insurance	211	225	225	225	200	200	0.00%
101.4180.51500	Uniforms	2,467	2,400	2,400	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	378,610	346,076	383,193	451,940	466,167	479,352	30.59%
101.4180.52100	Travel & Training	93	1,500	1,127	1,500	2,000	2,000	0.00%
101.4180.53100	Utilities	17,583	22,500	22,500	25,000	25,000	25,000	11.11%
101.4180.53383	Tree Maintenance	9,731	10,000	10,000	10,000	10,000	15,000	0.00%
101.4180.53410	Equipment Maintenance	15,439	17,000	17,000	19,500	20,000	20,000	14.71%
101.4180.53411	Park Maintenance	17,200	15,000	15,000	15,000	10,000	10,000	0.00%
101.4180.53500	Insurance	3,532	3,532	3,500	3,207	3,528	3,881	-9.20%
101.4180.53961	Contract - Mowing	17,920	17,500	17,500	20,000	20,000	20,000	14.29%
101.4180.53990	Other Contractual	19,376	18,500	18,500	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	18,538	22,000	30,807	30,000	25,000	25,000	36.36%
101.4180.54310	Maintenance Supplies	5,515	5,000	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	9,558	10,000	10,298	10,000	10,000	10,000	0.00%
101.4180.54550	Tree Replacement	10,758	3,000	3,000	3,000	3,000	10,000	0.00%
101.4180.54560	Tree Donation	8,839	2,500	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	5,086	2,500	6,916	5,000	5,000	5,000	100.00%
101.4180.54700	Other Supplies	8,420	7,000	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	528	750	750	750	750	750	0.00%
	Sub-Total Other Operating	168,116	158,282	171,398	175,957	167,278	179,631	11.17%
101.4180.55200	Equipment	971	625	625	625	625	625	0.00%
	Sub-Total Capital Outlay	971	625	625	625	625	625	0.00%
TOTAL PARKS		547,697	504,983	555,216	628,522	634,070	659,607	24.46%

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
TOTAL RECREATION		17,700	17,700	17,700	17,700	17,700	17,700	0.00%

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Commentary:

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

BUDGET HIGHLIGHTS

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

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

Personnel Consultant - Consulting fees for Clemans, Nelson who handles our labor negotiations and other personnel matters. 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
101.6200.53310	Audit Fees	28,307	30,000	29,225	32,500	32,500	32,500	8.33%
101.6200.53335	Bond Counsel/Special Legal	3,500	3,500	3,500	3,750	4,000	4,000	7.14%
101.6200.53350	Personnel Consultant	11,110	10,000	10,000	5,000	25,000	7,500	-50.00%
101.6200.53362	GAAP Conversion	20,250	20,500	20,250	20,250	21,000	21,000	-1.22%
101.6200.53491	Parking Lot Lease	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
101.6200.53500	Insurance	15,566	15,566	15,500	14,074	15,481	17,030	-9.58%
101.6200.53720	Community Newsletter	7,494	8,500	750	2,000	2,000	2,000	-76.47%
101.6200.53930	County Auditor Fees	5,553	7,789	11,911	8,000	8,000	8,000	2.71%
101.6200.53960	Fireworks Contract	16,500	20,000	21,500	21,000	22,000	23,000	5.00%
101.6200.53990	Other Contractual	20,528	15,000	15,000	15,000	15,000	15,000	0.00%
101.6200.54900	Contingency	17,201	15,000	15,000	20,000	20,000	20,000	33.33%
	Sub-Total Other Operating	148,509	148,355	145,136	144,074	167,481	158,730	-2.89%
101.6200.57100	Transfers Out	14,055	-	-	-	-	-	0.00%
101.6200.57110	Trans. - Swimming Pool	10,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	1,295	1,500	500	500	1,500	1,500	-66.67%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	120,963	127,011	126,893	133,362	137,363	141,484	5.00%
	Sub-Total Transfers/Refunds	146,313	128,511	127,393	133,862	138,863	142,984	4.16%
TOTAL NON-DEPARTMENTAL		294,822	276,866	272,529	277,936	306,344	301,713	0.39%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	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>Actual</u>
Number of Visitors Per Season	29,634	25,903	32,650	37,774	39,629	0	31,037	30,744
Average Daily Attendance	361	320	363	466	490	0	398	338
Daily Fee Visitors	12,456	22,918	18,703	21,715	23,048	0	19,204	20,019
Swim Lesson Participants	118	192	165	149	161	0	0	87
Subsidy as a % of Expenses	15%	N/A	N/A	N/A	N/A	N/A	4%	N/A

BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$246,165 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.

**2023 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	122,519	135,000	150,571	135,000	135,000	135,000	0.00%
202.0000.44210	Pool - Season Passes	85,947	105,000	110,981	105,000	105,000	105,000	0.00%
202.0000.44211	Pool Lessons	-	7,500	4,055	5,000	5,000	5,000	-33.33%
202.0000.44220	Concession Sales	73,182	72,500	95,040	85,000	85,000	85,000	17.24%
202.0000.44222	Pool Rental Fees	227	1,500	2,400	1,500	1,500	1,500	0.00%
202.0000.44226	Sales Tax - Pool	4,898	5,000	6,665	6,750	6,750	6,750	35.00%
202.0000.47890	Other Misc. Revenues	5	1,000	1,465	1,000	1,000	1,000	0.00%
202.0000.49110	Transfers - General Fund	10,000	-	-	-	-	-	0.00%
202.0000.49210	Reimbursements	-	1,000	4	1,000	1,000	1,000	0.00%
Total Receipts		296,778	328,500	371,181	340,250	340,250	340,250	3.58%
202.4210.53100	Utilities	8,632	8,000	16,750	10,000	10,000	10,000	25.00%
202.4210.53372	Pool Management Fee	219,900	227,012	253,665	246,165	246,165	246,165	8.44%
202.4210.53410	Equipment Maintenance	6,537	15,000	6,715	12,500	12,500	12,500	-16.67%
202.4210.53420	Facilities Maintenance	6,287	7,500	5,512	7,500	7,500	7,500	0.00%
202.4210.53500	Insurance	3,215	3,215	3,000	2,724	2,996	3,296	-15.27%
202.4210.53990	Other Contracts	14,674	15,000	23,975	15,000	15,000	4,500	0.00%
202.4210.53993	Concession - Sales Tax	4,861	4,750	6,615	4,750	4,750	4,750	0.00%
202.4210.54700	Other Supplies	3,146	1,000	2,111	1,000	1,000	750	0.00%
202.4210.54720	CPM - Concession Supplies	37,885	35,000	48,652	35,000	35,000	25,000	0.00%
	Sub-Total Other Operating	305,137	316,477	366,995	334,639	334,911	317,961	5.74%
202.4210.57200	Reimbursements	220	500	305	500	500	500	0.00%
	Sub-Total Transfers/Refunds	220	500	305	500	500	500	0.00%
Total Expenditures		305,357	316,977	367,300	335,139	335,411	318,461	5.73%
Excess/(Deficiency) of Revenues Over Expenditures		(8,579)	11,523	3,881	5,111	4,839	21,789	
Fund Balance January 1st		13,522	4,943	4,943	8,824	13,935	18,773	
Fund Balance December 31st		4,943	16,466	8,824	13,935	18,773	40,562	
Reserve For Encumbrances		1,320						

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

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	0.00	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	1.75
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
TOTAL STREET REPAIR & MAINT.		4.96	4.96	4.96	4.96	4.71	4.71	4.71	4.71	5.21

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	64	64	64	64	64
Lanes Miles of Street	158.0	158.0	158.0	158.0	166.0	166.0	166.0	166.0	166.0
Lane Miles of Street Per Employee	31.9	31.9	31.9	31.9	35.2	35.2	35.2	35.2	31.9
Salt Used	275	300	550	560	350	760	360	400	400

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.

2023 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	94,216	90,433	95,158	96,110	97,071	98,041	6.28%
203.0000.42700	Gasoline Tax	549,354	548,045	560,341	571,548	582,979	594,638	4.29%
203.0000.47890	Miscellaneous	2,315	5,000	2,500	2,500	2,500	2,500	-50.00%
203.0000.49210	Reimbursements	379	500	1,500	1,500	1,500	1,500	200.00%
Total Receipts		646,264	643,978	659,499	671,657	684,049	696,680	4.30%
203.3220.51000	Salary & Wages	202,642	220,472	220,472	259,848	268,943	277,011	17.86%
203.3220.51050	Wages - Seasonal	3,854	10,200	-	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	12,340	17,500	15,000	17,500	17,500	17,500	0.00%
203.3220.51110	O.P.E.R.S.	30,623	34,744	32,966	40,257	41,530	42,660	15.87%
203.3220.51125	Medicare	2,997	3,598	3,414	4,169	4,301	4,418	15.87%
203.3220.51200	Health Insurance	77,765	81,320	83,293	96,000	100,800	105,840	18.05%
203.3220.51300	Worker's Compensation	3,763	5,000	3,500	4,594	4,732	4,874	-8.12%
203.3220.51400	Life Insurance	157	165	310	400	400	400	142.42%
203.3220.51500	Uniforms	2,282	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	336,423	375,000	360,955	434,968	450,406	464,903	15.99%
203.3220.52100	Travel & Training	2,097	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	9,730	12,500	12,500	12,500	12,500	12,500	0.00%
203.3220.53210	Uniform Rental	1,268	2,000	1,500	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,552	2,500	2,000	2,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance/Replacement	4,676	17,000	17,004	17,000	17,000	7,000	0.00%
203.3220.53410	Equipment Maintenance	982	-	432	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	9,117	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53452	Traffic Signal Maintenance	5,846	7,500	8,516	7,500	7,500	7,500	0.00%
203.3220.53480	Catch Basin Replacement	3,635	7,500	3,500	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	-	250	-	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	25,038	27,500	27,500	37,500	40,000	40,000	36.36%
203.3220.53990	Other Contractual	20,573	19,000	24,023	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	17,313	20,000	17,500	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	7,723	8,000	7,887	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	4,455	4,850	4,850	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	-	1,000	902	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	114,005	138,600	137,114	148,600	151,100	141,100	7.22%

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2023 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
203.3220.55200	Equipment	1,405	1,000	1,000	1,000	1,000	1,000	0.00%
203.3220.55553	Traffic Signal Replacement	172,151	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	173,556	1,000	1,000	1,000	1,000	1,000	0.00%
Total Expenditures		623,984	514,600	499,069	584,568	602,506	607,003	13.60%
Excess/(Deficiency) of Revenues Over Expenditures		22,280	129,378	160,430	87,089	81,544	89,677	
Fund Balance January 1st		711,918	734,198	734,198	894,628	981,717	1,063,260	
Fund Balance December 31st		734,198	863,576	894,628	981,717	1,063,260	1,152,938	
Reserve For Encumbrances		49,054	10,000	20,000	20,000	20,000	20,000	

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.

2023 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	7,639	7,715	7,715	7,792	7,870	7,949	0.99%
204.0000.42700	Gasoline Tax	44,542	45,433	45,433	46,342	47,268	48,214	2.00%
Total Receipts		52,181	53,148	53,148	54,134	55,139	56,163	1.85%
204.3230.53960	Contract - Street Lines	2,500	2,500	2,034	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	8,516	7,000	7,000	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	2,659	6,000	2,500	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	4,127	15,000	5,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	500	1,000	500	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	18,302	31,500	17,034	31,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	140,325	125,000	125,000	-	-	-	-100.00%
	Sub-Total Capital Outlay	140,325	125,000	125,000	-	-	-	-100.00%
Total Expenditures		158,627	156,500	142,034	31,500	31,500	31,500	-79.87%
Excess/(Deficiency) of Revenues Over Expenditures		(106,446)	(103,352)	(88,886)	22,634	23,639	24,663	
Fund Balance January 1st		281,731	175,285	175,285	86,399	109,033	132,671	
Fund Balance December 31st		175,285	71,933	86,399	109,033	132,671	157,334	
Reserve For Encumbrances		2,500	2,500	2,500	2,500	2,500	2,500	

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

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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
MUNICIPAL ROAD TOTAL		1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

BUDGET HIGHLIGHTS

Salt - 2023 Budget is 500 tons at \$100/ton

2023 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	227,984	232,544	229,544	234,869	237,218	239,590	1.00%
205.0000.47890	Miscellaneous	1	250	3,750	250	250	250	0.00%
205.0000.49210	Reimbursements	120	500	1,000	1,000	1,000	1,000	100.00%
Total Receipts		228,105	233,294	234,294	236,119	238,468	240,840	1.21%
205.3240.51000	Salary & Wages	102,364	66,544	64,500	80,882	83,713	86,224	21.55%
205.3240.51075	Overtime	4,188	7,500	3,850	7,500	7,500	7,500	0.00%
205.3240.51110	O.P.E.R.S.	8,678	10,366	9,569	12,373	12,770	13,121	19.36%
205.3240.51125	Medicare	1,464	965	935	1,173	1,214	1,250	21.55%
205.3240.51200	Health Insurance	30,754	30,394	30,394	36,767	38,605	40,536	20.97%
205.3240.51300	Worker's Compensation	1,182	2,000	1,750	1,750	1,803	1,857	-12.50%
205.3240.51400	Life Insurance	47	55	50	60	60	60	9.09%
	Sub-Total Personnel	148,677	117,824	111,048	140,505	145,664	150,548	19.25%
205.3240.53410	Equipment Maintenance	31,551	30,000	30,000	30,000	30,000	30,000	0.00%
205.3240.53480	Catch Basin Replacement	-	2,000	-	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	10,154	10,154	10,332	9,381	10,320	11,352	-7.61%
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	658	750	6,706	1,000	1,000	1,000	33.33%
205.3240.54200	Equipment Operation	16,492	20,000	25,000	30,000	25,000	25,000	50.00%
205.3240.54400	Small Tools	-	1,500	-	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	50,957	50,000	75,480	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	4,964	5,000	5,036	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	1,632	5,000	1,500	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	983	1,000	1,000	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	1,343	4,000	4,891	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	126,234	146,904	167,445	156,381	152,320	153,352	6.45%
205.3240.55200	Equipment	-	2,000	-	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	-	2,000	-	2,000	2,000	2,000	0.00%
Total Expenditures		274,911	266,728	278,493	298,887	299,984	305,900	12.06%

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**2023 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(46,806)	(33,434)	(44,199)	(62,768)	(61,516)	(65,060)	
Fund Balance January 1st		452,620	405,814	405,814	361,615	298,847	237,331	
Fund Balance December 31st		405,814	372,380	361,615	298,847	237,331	172,271	
Reserve For Encumbrances		10,000	10,000	10,000	10,000	10,000	10,000	

2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
206.0000.47860	Sale of Contraband/Forfeitures	36,676	19,163	37,093	25,542	-	-	100.00%
206.0000.49100	Transfer In (correct prior mispostir	29,131	-	-	-	-	-	0.00%
Total Receipts		65,807	19,163	37,093	25,542	-	-	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	15,965	20,000	-	-	0.00%
Total Expenditures		29,131	18,956	15,965	20,000	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		36,676	207	21,128	5,542	-	-	
Fund Balance January 1st		-	36,676	36,884	58,012	63,554	63,554	
Fund Balance December 31st		36,676	36,884	58,012	63,554	63,554	63,554	
Reserve For Encumbrances		-	-	-	-	-	-	

2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,276	2,500	1,251	1,250	1,250	1,250	-50.00%
Total Receipts		1,276	2,500	1,251	1,250	1,250	1,250	-50.00%
209.6040.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
209.6040.55200	Equipment	27,302	-	-	9,000	2,800	1,250	3000.00%
209.6040.57100	Transfers Out (Correct prior mispc	29,131	-	-	-	-	-	
Total Expenditures		56,433	-	-	9,000	2,800	1,250	3000.00%
Excess/(Deficiency) of Revenues Over Expenditures		(55,157)	2,500	1,251	(7,750)	(1,550)	-	
Fund Balance January 1st		64,206	9,049	9,049	10,300	2,550	1,000	
Fund Balance December 31st		9,049	11,549	10,300	2,550	1,000	1,000	
Reserve For Encumbrances		-	-	-	-	-	-	

2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,179	1,000	1,000	1,000	1,000	750	0.00%
Total Receipts		1,179	1,000	1,000	1,000	1,000	750	0.00%
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	682	1,500	-	-	1500.00%
	Sub-Total Other Operating	-	-	682	1,500	-	-	1500.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	682	1,500	-	-	1500.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,179	1,000	318	(500)	1,000	750	
Fund Balance January 1st		10,331	11,510	12,510	12,828	12,328	13,328	
Fund Balance December 31st		11,510	12,510	12,828	12,328	13,328	14,078	
Reserve For Encumbrances		-	-	-	-	-	-	

2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	149	-	202	-	-	-	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		149	-	202	-	-	-	0.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		149	-	202	-	-	-	
Fund Balance January 1st		1,361	1,510	1,510	1,712	1,712	1,712	
Fund Balance December 31st		1,510	1,510	1,712	1,712	1,712	1,712	
Reserve For Encumbrances		-	-	-	-	-	-	

**2023 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 Actual	2022 Budget	2022 Projected	2023 Projected	2024 Projected	2022-2023 % Inc/Dec
214.0000.43100	Federal Grant	529,778	529,779	534,008	-	-	-100.00%
214.0000.43200	State Grant	-	-	-	-	-	0.00%
Total Receipts		529,778	529,779	534,008	-	-	-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	-	-	-	1,063,786	-	100.00%
	Sub-Total Capital Outlay	-	-	-	1,063,786	-	0.00%
214.3260.57200	Reimbursements	-	-	-	-	-	0.00%
	Sub-Total Reimbursements	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	1,063,786	-	100.00%
Excess/(Deficiency) of Revenues Over Expenditures		529,778	529,779	534,008	(1,063,786)	-	
Fund Balance January 1st		-	529,778	529,778	1,063,786	-	
Fund Balance December 31st		529,778	1,059,557	1,063,786	-	-	
Reserve For Encumbrances		-	-	-	-	-	

2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
220.0000.44160	PILOT Payments	104,580	104,580	104,045	104,500	104,500	104,500	-0.08%
Total Receipts		104,580	104,580	104,045	104,500	104,500	104,500	-0.08%
220.3280.53930	County Auditor Fees	1,092	1,092	1,458	1,458	1,458	1,458	33.52%
220.3280.57304	TIF Payment to Montgomery County Port Auth.	92,249	92,249	91,745	92,200	92,200	92,200	-0.05%
220.3280.57305	TIF Payment to Tipp City Schools	11,239	11,239	10,842	10,842	10,842	10,842	-3.53%
	Sub-total Other Expenses	104,580	104,580	104,045	104,500	104,500	104,500	-0.08%
Total Expenditures		104,580	104,580	104,045	104,500	104,500	104,500	-0.08%
Excess/(Deficiency) of Revenues Over Expenditures		-	-	-	-	-	-	
Fund Balance January 1st		-	-	-	-	-	-	
Fund Balance December 31st		-	-	-	-	-	-	
Reserve For Encumbrances		-	-	-	-			

GENERAL BOND RETIREMENT FUND

Commentary:

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

Description	Funded By:	2023	
		Principal	Interest
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		\$ 48,300	\$ -

**2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	-	-	-	-	-	-	0.00%
311.0000.48160	Premiums	-	-	-	-	-	-	0.00%
311.0000.49100	Transfers	39,682	48,300	48,300	48,300	48,300	48,300	0.00%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		39,682	48,300	48,300	48,300	48,300	48,300	0.00%
311.8100.53991	Issuance Costs	-	-	112	-	-	-	0.00%
311.8100.56100	Debt - Principal	48,182	48,300	48,182	48,300	48,300	48,300	0.00%
311.8100.56200	Debt - Interest	-	-	-	-	-	-	0.00%
Total Expenditures		48,182	48,300	48,294	48,300	48,300	48,300	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		(8,500)	-	6	-	-	-	
Fund Balance January 1st		23,617	15,117	15,117	15,123	15,123	15,123	
Fund Balance December 31st		15,117	15,117	15,123	15,123	15,123	15,123	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	49,924	-	0.00%
Total Receipts		73,653	73,653	73,653	73,653	49,924	-	0.00%
312.8105.53930	County Auditor Fees	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	-	0.00%
312.8105.56100	Debt - Principal	60,000	60,000	60,000	65,000	65,000	-	8.33%
312.8105.56200	Debt - Interest	11,250	8,550	8,550	5,850	2,925	-	-31.58%
	Sub-Total Debt Service	71,250	68,550	68,550	70,850	67,925	-	3.36%
Total Expenditures		74,757	72,057	72,057	74,357	71,432	-	3.19%
Excess/(Deficiency) of Revenues Over Expenditures		(1,104)	1,596	1,596	(704)	(21,508)	-	
Fund Balance January 1st		21,720	20,616	20,616	22,212	21,508	-	
Fund Balance December 31st		20,616	22,212	22,212	21,508	-	-	
Reserve For Encumbrances		-	-	-	-	-	-	

CAPITAL IMPROVEMENT RESERVE FUND

Commentary:

This Fund is used for the accumulation of resources for the centralized purchase of the City's non-utility capital assets and for improvements to existing non-utility capital assets. This Fund is funded primarily with income tax receipts from the 0.50% 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>	\$75,000 - Replace Decorative Brick Driveway Approaches \$31,500 - Paint East bays and General Storage, Roof Repairs
<u>Government Center Improvements -</u>	\$50,000 - Office Remodel and Carpet Replacement \$8,000 - Repaint Interior and Exterior of Police Department \$10,000 - HVAC Upgrades \$5,000 - Replace Heat Exchangers (HVAC) as Needed
<u>Community Services Building -</u>	\$15,000 - Repaint Exterior of Building
<u>Parks/Streets Service Center Improvements -</u>	\$8,500 - hvac Upgrades
<u>Park Improvements -</u>	\$500,000 - Kyle Park - 2nd Exit for Special Events \$250,000 - Kyle Park Restrooms \$140,000 - Kyle Park - Additional Parking \$50,000 - City Park Roundhouse Maintenance \$50,000 - Windmere Park Playground Equipment \$40,000 - Kyle Park Soccer Field Playground Equipment \$15,000 - Safety Surface Installation and Repair
<u>TFAC Improvements -</u>	\$157,000 - Facility Maintenance Improvements \$22,000 - Computer/Printer/Server Replacements \$15,000 - Replace Pumps and Motors as needed \$15,000 - Lifeguard Umbrellas, Diving Boards, etc.
<u>Street Improvements -</u>	\$900,000 - I-75 Interchange Improvements (Engineering) \$750,000 - Annual Repaving Program \$250,000 - Wagon Wheel Drive Widening \$225,000 - Parks/Streets Pole Barn \$130,000 - Main Street Safety Stop Light at Fire Station \$85,000 - Replace Bricks in Approaches on Main Street \$60,000 - Stormwater & Stormsewer Maintenance \$50,000 - Sidewalk Program \$30,000 - Tweed Woods Road Extension (Engineering)

Equipment by Department:

Police Dept.

Replace Cruiser #107 - \$59,000
Replace Body-Worn Cameras - \$14,397

Parks Dept

Tri-Deck Mower - \$18,000
Zero turn Mower- \$12,000

Fire/EMS Dept

Diesel Exhaust Removal System - \$50,000

Streets Dept

Special Events Reinforced Traffic Barriers - \$15,000

Administration/Engineering

Computer Replacement - \$77,300
Replace Comm/Econ Dev. Copy Machine - \$12,000
Fiber Optics Testing and Maintenance - \$15,000
Software/Licensing - \$9,000

**2023 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	1,092,080	1,068,789	1,163,065	1,106,197	1,144,913	1,184,985	3.50%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,282,676	1,333,206	1,366,050	1,379,868	1,428,164	1,478,149	3.50%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,282,676	1,333,206	1,366,050	1,379,868	1,428,164	1,478,149	3.50%
417.0000.43100	Federal Grant	6,973	-	-	-	-	-	0.00%
417.0000.43200	State Grant	-	150,000	-	-	-	-	-100.00%
417.0000.44190	Township - EMS Share	-	77,220	77,220	77,220	-	-	0.00%
417.0000.47100	Sale of Assets	29,122	25,000	48,733	25,000	25,000	25,000	0.00%
417.0000.47410	Assessments-SWC&G	26,698	25,000	21,176	25,000	25,000	25,000	0.00%
417.0000.47700	Donations - Parks	-	260,000	250,000	10,000	10,000	10,000	-96.15%
417.0000.47702	Donation - Safety City	20,270	-	9,700	-	-	-	0.00%
417.0000.47750	Developer Contribution	230,028	-	-	-	-	-	0.00%
417.0000.47890	Other Miscellaneous Revenue	68	100	100	100	100	100	0.00%
417.0000.49210	Reimbursements	-	1,000	25,000	1,000	1,000	1,000	0.00%
Total Receipts		3,970,591	4,273,521	4,327,094	4,004,253	4,062,341	4,202,384	-6.30%
417.7100.53930	County Auditor Fees	1,070	1,250	1,008	1,500	1,500	1,500	20.00%
417.7100.53992	Auction Expenses	713	1,500	4,250	1,500	1,500	1,500	0.00%
	Sub-Total Other Operating	1,783	2,750	5,258	3,000	3,000	3,000	9.09%
417.7100.55100	Facilities	43,336	1,489,400	250,000	81,500	323,000	32,000	-94.53%
417.7100.55105	Facilities - Parks	13,072	765,000	250,000	1,045,000	345,000	170,000	36.60%
417.7100.55106	Storage Facility/Land Purchase	-	-	-	225,000	-	-	0.00%
417.7100.55107	Fire Station Improvements	-	64,780	57,110	156,500	100,000	-	141.59%
417.7100.55110	Old City Building Renovation	-	-	-	15,000	43,000	-	0.00%
417.7100.55200	Equipment - Administration	62,632	22,000	18,370	27,000	27,000	15,000	22.73%
417.7100.55201	Equipment - Fire/EMS	93,195	359,000	525,000	-	943,000	65,000	-100.00%
417.7100.55203	Equipment - Police	197,857	28,000	104,217	73,397	145,732	135,232	162.13%
417.7100.55205	Equipment - Street	-	-	-	15,000	272,000	355,000	0.00%
417.7100.55206	Equipment - Parks	48,650	11,750	41,459	30,000	102,000	160,250	155.32%
417.7100.55207	Equipment - Finance	177,290	-	183,454	-	-	-	0.00%
417.7100.55208	Equipment - TFAC	5,600	439,200	470,064	209,000	70,000	81,100	-52.41%
417.7100.55220	Info Tech. Upgrade	76,659	65,175	66,588	86,300	78,500	40,100	32.41%
417.7100.55510	Street Resurfacing	499,015	750,000	625,706	750,000	750,000	750,000	0.00%
417.7100.55520	Sidewalks, Curbs, & Gutters	16,036	50,000	50,000	50,000	50,000	50,000	0.00%
417.7100.55530	Alley Repair/Resurfacing	-	-	-	-	-	-	0.00%
417.7100.55531	Stormsewer Improvements	30,868	60,000	38,337	60,000	60,000	60,000	0.00%
417.7100.55537	I-75 Interchange Improvements	7,562	125,000	45,000	900,000	-	-	620.00%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna)	693,266	-	-	-	-	-	0.00%

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**2023 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
417.7100.55543	3rd Street Culvert Replacement	661,381	-	-	-	-	-	0.00%
417.7100.55544	2nd Street Culvert Replacement	-	90,000	-	-	-	100,000	-100.00%
417.7100.55551	Abbott Park Way	7,502	-	17,512	-	-	-	0.00%
417.7100.55553	Traffic Signal Improvements	440,048	-	-	130,000	-	350,000	0.00%
417.7100.55555	Main St. Streetscape	24,620	-	-	85,000	-	-	0.00%
417.7100.55556	County Road 25A Reconstruction	193,045	-	16,800	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	-	40,000	40,000	250,000	-	-	525.00%
417.7100.55559	Tweed Woods Roadway Extension	-	-	-	30,000	300,000	-	0.00%
417.7100.55563	South 5th Street Widening	-	-	-	-	-	25,000	0.00%
417.7100.55569	I-75 Storm Drainage Improvements	10,518	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	3,302,152	4,359,305	2,799,617	4,218,697	3,609,232	2,388,682	-3.23%
417.7100.57130	Trf-Bond Ret. Fund Prin.	39,682	48,300	48,300	48,300	48,300	48,300	0.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	107,269	110,000	111,043	115,485	120,104	124,908	4.99%
417.7100.57310	Tax Refunds	123,948	75,000	75,533	75,000	75,000	75,000	0.00%
	Sub-Total Transfer/Refunds	270,899	233,300	234,876	238,785	243,404	248,208	2.35%
Total Expenditures		3,574,834	4,595,355	3,039,751	4,460,482	3,855,636	2,639,890	-2.93%
Excess/(Deficiency) of Revenues Over Expenditures		395,757	(321,834)	1,287,343	(456,229)	206,705	1,562,494	
Fund Balance January 1st		1,914,665	2,310,422	2,310,422	1,988,588	1,532,359	1,739,064	
Fund Balance December 31st		2,310,422	1,988,588	3,597,765	1,532,359	1,739,064	3,301,558	
Reserve For Encumbrances		793,855	100,000	1,500,000	100,000	100,000	100,000	

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.

**2023 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
420.0000.47700	Donations	-	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	29,432	5,000	9,180	5,000	5,000	5,000	0.00%
Total Receipts		29,432	5,000	9,180	5,000	5,000	5,000	0.00%
420.7105.55110	Subdivision Parks	-	-	-	-	-	-	0.00%
420.7105.55207	Equipment - Pool/Parks	-	10,000	-	10,000	10,000	10,000	-41.70%
	Sub-Total Capital Outlay	-	10,000	-	10,000	10,000	10,000	-41.70%
Total Expenditures		-	10,000	-	10,000	10,000	10,000	-41.70%
Excess/(Deficiency) of Revenues Over Expenditures		29,432	(5,000)	9,180	(5,000)	(5,000)	(5,000)	
Fund Balance January 1st		64,326	93,758	93,758	102,938	97,938	92,938	
Fund Balance December 31st		93,758	88,758	102,938	97,938	92,938	87,938	
Reserve For Encumbrances		-	-	-	-	-	-	

**2023 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	17,164,715	17,679,656	18,563,639	19,491,821	20,466,412	21,489,733	10.25%
605.0000.44330	Electric Line Extension Fees	82,695	50,000	60,000	50,000	50,000	25,000	0.00%
605.0000.47100	Sale of Assets	-	3,000,000	5,946,298	-	-	-	-100.00%
605.0000.47435	Assessments	2,061	2,061	2,061	3,000	3,000	-	45.56%
605.0000.47890	Other Misc. Revenue	93,461	75,000	100,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	7,500,000	7,000,000	6,595,000	-	-	-	-100.00%
605.0000.48160	Premium on Sale of Debt	40,275	30,000	1,070,752	-	-	-	-100.00%
605.0000.49210	Reimbursements	8,434	25,000	15,951	25,000	25,000	25,000	0.00%
Total Receipts		24,891,641	27,861,717	32,353,701	19,644,821	20,619,412	21,614,733	-29.49%
Administration	Personnel	128,704	144,527	143,218	150,281	155,422	162,414	3.98%
	Other Operating	814,254	967,943	965,629	869,984	886,252	910,149	-10.12%
	Debt Service	3,059,822	7,936,530	8,035,785	483,200	479,000	479,600	-93.91%
	Transfers	225,196	239,782	242,011	263,475	271,304	278,943	9.88%
	Sub-total Administration	4,227,976	9,288,782	9,386,643	1,766,940	1,791,978	1,831,106	-80.98%
Distribution	Personnel	1,290,539	1,400,435	1,379,648	1,463,870	1,507,303	1,555,633	4.53%
	Operating	403,067	535,092	736,052	714,180	725,628	514,621	33.47%
	Capital Outlay	555,026	5,931,000	6,458,181	1,730,000	3,470,000	270,000	-70.83%
	Refunds	8,554	10,000	7,500	10,000	10,000	10,000	0.00%
	Sub-Total Distribution	2,257,186	7,876,527	8,581,381	3,918,050	5,712,931	2,350,254	-50.26%
Purchase of Power		14,322,591	14,475,265	15,417,754	16,188,642	16,998,074	17,847,977	11.84%
Total Expenditures		20,807,753	31,640,574	33,385,777	21,873,631	24,502,983	22,029,337	-30.87%

**2023 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		4,083,888	(3,778,856)	(1,032,076)	(2,228,810)	(3,883,570)	(414,604)	
Fund Balance January 1st		10,527,718	14,611,605	14,611,605	13,579,529	11,350,719	7,467,148	
Fund Balance December 31st		14,611,605	10,832,749	13,579,529	11,350,719	7,467,148	7,052,544	
Reserve For Encumbrances		2,152,096	1,000,000	2,500,000	1,000,000	1,000,000	1,000,000	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</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 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Director of Municipal Services and Engineering	F	0	0.15	0.15	0.15	0	0.35	0.35	0.35	0.35
Utility Director	F	0.5	0	0	0	0	0	0	0	0
Deputy Director of Municipal Services and Engineering	F	0	0.35	0.35	0.35	0.35	0	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
Electric Admin. Total		1.50	1.50	1.50	1.50	1.35	1.35	1.35	1.35	1.35

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
605.5260.51000	Salary & Wages	89,842	96,832	96,832	102,648	105,727	108,899	6.01%
605.5260.51075	Overtime	-	-	5	-	-	-	0.00%
605.5260.51110	O.P.E.R.S.	12,188	13,556	13,556	14,371	14,802	15,246	6.01%
605.5260.51125	Medicare	1,439	1,404	1,404	1,488	1,533	1,579	6.01%
605.5260.51200	Health Insurance	23,843	31,361	31,361	31,715	33,301	36,631	1.13%
605.5260.51300	Worker's Compensation	1,333	1,373	-	-	-	-	-100.00%
605.5260.51400	Life Insurance	59	-	59	59	59	59	0.00%
	Sub-Total Personnel	128,704	144,527	143,218	150,281	155,422	162,414	3.98%
605.5260.52100	Travel & Training	796	4,500	410	4,500	4,500	4,500	0.00%
605.5260.53320	Engineering	5,000	7,000	5,000	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
605.5260.53335	Fees - Bond Counsel	-	-	112	-	-	-	0.00%
605.5260.53360	Economic Development	7,132	15,000	7,550	15,000	15,000	15,000	0.00%
605.5260.53363	GIS Contractual Services	10,218	25,000	10,089	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	29,875	20,000	165,752	-	-	-	-100.00%
605.5260.53410	Maintenance Contracts	22,330	25,000	25,579	32,000	32,000	32,960	28.00%
605.5260.53600	Advertising	651	1,000	800	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	1,901	1,500	1,500	800	800	800	-46.67%
605.5260.53800	Dues & Subscriptions	13,352	13,400	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	9,455	18,000	18,000	18,000	12,000	12,000	0.00%
605.5260.53991	Electric Excise Tax - Local	686,877	805,624	688,937	723,384	745,085	767,438	-10.21%
605.5260.53992	Electric Excise Tax - Outside	16,245	20,919	18,000	18,900	19,467	20,051	-9.65%
605.5260.54100	Office Supplies	422	1,000	500	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	814,254	967,943	965,629	869,984	886,252	910,149	-10.12%
605.5260.56100	Debt Payment - Principal	3,000,000	7,774,030	7,765,000	230,000	235,000	245,000	-97.04%
605.5260.56200	Debt Payment - Interest	59,822	162,500	270,785	253,200	244,000	234,600	55.82%
	Sub-Total Debt Service	3,059,822	7,936,530	8,035,785	483,200	479,000	479,600	-93.91%
605.5260.57205	Utility Billing Charges - Reimb.	105,332	116,323	114,848	136,311	140,325	144,035	17.18%
605.5260.57210	Administrative Reimbursements	119,864	123,460	127,164	127,164	130,979	134,908	3.00%
	Sub-Total Transfers	225,196	239,782	242,011	263,475	271,304	278,943	9.88%
Total Administration Expenditures		4,227,976	9,288,782	9,386,643	1,766,940	1,791,978	1,831,106	-80.98%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

STAFFING

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	5.00	5.00	5.00	5.00	5.00	5.00
Apprentice Lineman	F	1.00	1.00	1.00	2.00	3.00	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	0.00	0.00	0.00	0.00	0.00	0.00
ELECTRIC DISTRIBUTION TOTAL		11.60	11.60	11.60	11.00	12.00	12.00	12.00	12.00	12.00

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	33.3	34	33.4	35.7	45.2	35.2	36	35	35
MwH - Total	156,907	152,510	164,678	174,701	180,469	169,845	181,175	175,000	175,000
Residential	46,886	52,732	44,458	48,543	50,000	50,000	50,000	50,000	50,000
General Service	21,874	24,423	21,074	21,962	22,000	22,000	22,000	22,000	22,000
LP	85,663	73,205	97,215	101,526	100,000	100,000	100,000	100,000	100,000
No Charge	2,484	2,500	1,930	2,670	2,500	2,500	2,500	2,500	2,500
Street Lights Maintained	1,559	1,425	1,695	1,740	1,740	1,740	1,740	1,740	1,740
Meters	4,918	4,850	5,006	5,056	5,086	5,148	5,160	5,175	5,200
Trees Trimmed(mi)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory	\$1,205,881	\$1,167,256	\$1,147,960	\$1,139,556	\$1,145,000	\$481,075	\$431,222	\$450,000	\$450,000

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
605.5270.51000	Salary & Wages	840,243	873,654	888,318	925,340	953,100	981,693	5.92%
605.5270.51050	Wages - Part Time	880	18,500	-	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	46,233	50,000	60,000	50,000	50,000	50,000	0.00%
605.5270.51076	Mutual Aid Overtime	558	-	87	-	-	-	0.00%
605.5270.51110	O.P.E.R.S.	122,710	131,902	132,777	139,138	143,024	147,027	5.49%
605.5270.51125	Medicare	12,293	13,661	13,752	14,411	14,813	15,228	5.49%
605.5270.51200	Health Insurance	242,325	278,018	254,514	281,182	295,241	310,003	1.14%
605.5270.51300	Worker's Compensation	15,225	20,000	15,500	20,600	16,924	17,432	3.00%
605.5270.51400	Life Insurance	568	700	700	700	700	750	0.00%
605.5270.51500	Uniforms	9,504	14,000	14,000	14,000	15,000	15,000	0.00%
	Sub-Total Personnel	1,290,539	1,400,435	1,379,648	1,463,870	1,507,303	1,555,633	4.53%
605.5270.52100	Travel & Training	14,495	30,000	15,000	30,000	30,000	30,000	0.00%
605.5270.53100	Utilities	8,603	20,000	12,500	20,000	30,000	30,000	0.00%
605.5270.53352	OSHA/Safety Equipment	479	5,000	5,521	6,000	6,000	6,000	20.00%
605.5270.53384	PCB Removal & Testing	8,677	-	-	-	-	-	0.00%
605.5270.53410	Equipment Maintenance	31,095	40,000	40,000	45,000	45,000	45,000	12.50%
605.5270.53420	Facilities Maintenance	13,059	21,200	25,680	26,200	21,200	21,200	23.58%
605.5270.53440	Radio Maintenance	668	1,500	500	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	-	4,000	500	4,000	5,000	5,000	0.00%
605.5270.53451	Substation Maintenance	36,293	25,000	49,316	40,000	45,000	25,000	60.00%
605.5270.53500	Insurance	64,442	64,442	60,000	54,480	59,928	65,921	-15.46%
605.5270.53990	Other Contractual	51,897	50,000	50,000	50,000	50,000	50,000	0.00%
605.5270.54200	Equipment Operation	31,742	32,500	48,959	45,000	40,000	30,000	38.46%
605.5270.54600	Electric Supplies	34,240	27,500	42,530	40,000	40,000	25,000	45.45%
605.5270.54610	Electric Meters	16,451	22,000	14,065	30,000	30,000	20,000	36.36%
605.5270.54620	Street Lights	20,232	15,400	15,400	20,000	20,000	10,000	29.87%
605.5270.54700	Other Supplies	5,777	22,000	165,000	22,000	22,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	13,502	29,700	20,000	30,000	30,000	25,000	1.01%
605.5270.54732	Overhead Transformers	14,224	29,700	55,000	80,000	80,000	25,000	169.36%
605.5270.54733	Underground Transformers	2,835	35,750	56,681	80,000	80,000	30,000	123.78%
605.5270.54734	Overhead Conductors	26,701	29,700	29,700	45,000	45,000	25,000	51.52%
605.5270.54735	Underground Conductors	7,655	29,700	29,700	45,000	45,000	25,000	51.52%
	Sub-Total Other Operating	403,067	535,092	736,052	714,180	725,628	514,621	33.47%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
605.5270.55100	Facilities	189,473	26,000	150,000	-	100,000	-	-100.00%
605.5270.55200	Equipment	54,943	485,000	778,065	1,260,000	100,000	-	159.79%
605.5270.55214	SCADA System	11,626	-	60,000	-	-	-	0.00%
605.5270.55413	Street Light Conversion	61,237	60,000	95,700	60,000	60,000	60,000	0.00%
605.5270.55712	DP&L - 2nd Tap	30,416	-	4,254	-	-	-	0.00%
605.5270.55721	New Subdivision Development	102,733	150,000	184,998	150,000	150,000	150,000	0.00%
605.5270.55730	Line Improvements	47,063	210,000	185,164	260,000	60,000	60,000	23.81%
605.5270.55741	Substation Improvements	57,535	5,000,000	5,000,000	-	3,000,000	-	-100.00%
	Sub-Total Capital Outlay	555,026	5,931,000	6,458,181	1,730,000	3,470,000	270,000	-70.83%
605.5270.57300	Refunds	8,554	10,000	7,500	10,000	10,000	10,000	0.00%
	Sub-Total Refunds	8,554	10,000	7,500	10,000	10,000	10,000	0.00%
Total Distribution Expenditures		2,257,186	7,876,527	8,581,381	3,918,050	5,712,931	2,350,254	-50.26%

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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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
605.5280.53970	Power Purchase	14,322,591	14,475,265	15,417,754	16,188,642	16,998,074	17,847,977	11.84%
Total Expenditures		14,322,591	14,475,265	15,417,754	16,188,642	16,998,074	17,847,977	

**2023 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
608.0000.43200	State Grant	-	235,000	-	-	-	-	-100.00%
608.0000.44410	Water & Supply Charges	3,370,241	3,471,348	3,471,348	3,575,489	3,682,753	3,793,236	3.00%
608.0000.44420	Sale of Bulk Water	1,656	2,500	1,000	2,000	2,000	2,000	-20.00%
608.0000.44430	Water Tap-In Fees	70,594	50,000	65,000	50,000	50,000	50,000	0.00%
608.0000.44450	Intervening User Fees	8,874	5,000	-	-	-	-	-100.00%
608.0000.44465	NAWA-Plant Charges	497,361	520,924	542,789	573,341	594,190	613,580	10.06%
608.0000.44475	NAWA- Well Charges	22,632	23,000	22,835	23,000	23,000	23,000	0.00%
608.0000.47300	Rental Income	200	-	-	-	-	-	0.00%
608.0000.47430	Assessments - Water	3,003	2,775	2,881	2,775	2,775	2,775	0.00%
608.0000.47890	Miscellaneous	29,355	15,000	15,000	15,000	15,000	15,000	0.00%
608.0000.48110	Sale of Notes	875,000	635,000	635,000	-	-	-	-100.00%
608.0000.48160	Premium on Debt Sale	4,699	4,500	8,020	-	-	-	-100.00%
608.0000.49210	Reimbursements	1,099	5,000	12,500	5,000	5,000	5,000	0.00%
Total Receipts		4,884,714	4,970,047	4,776,373	4,246,604	4,375,718	4,505,591	-14.56%
Administration	Personnel	61,570	64,290	63,195	66,854	68,109	70,432	3.99%
	Other Operating	23,754	40,800	45,119	87,000	44,500	44,600	113.24%
	Debt Service	1,322,000	1,035,696	1,037,692	794,898	148,150	148,150	-23.25%
	Transfers	157,038	166,223	168,373	180,638	186,014	191,309	8.67%
	Sub-total Administration	1,564,362	1,307,010	1,314,379	1,129,390	446,774	454,492	-13.59%
Distribution	Personnel	316,193	332,834	344,405	374,271	387,667	400,157	12.45%
	Operating	219,673	302,863	233,230	321,860	323,726	325,724	6.27%
	Capital Outlay	60,800	265,000	270,000	1,555,000	265,000	630,000	486.79%
	Refunds	13,992	3,500	3,500	3,500	3,500	3,500	0.00%
	Sub-Total Distribution	610,658	904,197	851,135	2,254,631	979,893	1,359,381	149.35%
Treatment	Personnel	505,044	520,924	542,789	573,341	594,190	613,580	10.06%
	Operating	1,837,401	2,071,565	1,912,438	1,969,811	2,028,905	2,089,773	-4.91%
	Sub-Total Distribution	2,342,445	2,592,489	2,455,227	2,543,152	2,623,095	2,703,353	-1.90%
Total Expenditures		4,517,465	4,803,695	4,620,741	5,927,173	4,049,761	4,517,225	23.39%

**2023 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		367,249	166,352	155,632	(1,680,568)	325,957	(11,634)	
Fund Balance January 1st		1,958,135	2,325,384	2,325,384	2,491,736	811,168	1,137,124	
Fund Balance December 31st		2,325,384	2,491,736	2,481,017	811,168	1,137,124	1,125,491	
Reserve For Encumbrances		1,162,629	100,000	100,000	100,000	100,000	100,000	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</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 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Director of Municipal Services and Engineering	F	0	0.05	0.05	0.05	0.15	0.15	0.15	0.15	0.15
Utility Director	F	0.2	0	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering		0	0.15	0.15	0.15	0	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
Water Administration Total		0.65	0.65	0.65	0.65	0.6	0.6	0.6	0.6	0.6

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
608.5290.51000	Salary & Wages	39,267	42,920	42,920	45,503	46,868	48,274	6.02%
608.5290.51075	Overtime	-	-	5	-	-	-	0.00%
608.5290.51110	O.P.E.R.S.	5,303	6,009	6,009	6,370	6,562	6,758	6.02%
608.5290.51125	Medicare	638	622	622	660	680	700	6.02%
608.5290.51200	Health Insurance	15,329	13,639	13,639	14,321	14,000	14,700	5.00%
608.5290.51300	Worker's Compensation	1,033	1,100	-	-	-	-	-100.00%
	Sub-Total Personnel	61,570	64,290	63,195	66,854	68,109	70,432	3.99%
608.5290.52100	Travel & Training	52	2,000	2,227	2,000	2,000	2,000	0.00%
608.5290.53320	Engineering	2,000	10,000	10,000	47,500	5,000	5,000	375.00%
608.5290.53363	GIS Contractual Services	2,691	6,000	5,720	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	13,287	12,000	18,146	20,000	20,000	20,000	66.67%
608.5290.53600	Advertising	358	1,000	800	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	1,534	800	1,200	1,500	1,500	1,500	87.50%
608.5290.53800	Dues & Subscriptions	662	1,000	575	1,000	1,000	1,000	0.00%
608.5290.53990	Other Contractual	2,545	6,000	5,000	6,000	6,000	6,100	0.00%
608.5290.54100	Office Supplies	625	2,000	1,451	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	23,754	40,800	45,119	87,000	44,500	44,600	113.24%
608.5290.56050	Cost of Debt Issuance	3,485	3,796	8,020	-	-	-	-100.00%
608.5290.56100	Debt Payment - Principal	1,295,622	1,023,150	1,023,122	783,150	148,150	148,150	-23.46%
608.5290.56200	Debt Payment - Interest	22,893	8,750	6,550	11,748	-	-	34.26%
	Sub-Total Debt Service	1,322,000	1,035,696	1,037,692	794,898	148,150	148,150	-23.25%
608.5290.57205	Utility Billing Charges - Reimb.	60,190	66,470	65,627	77,892	80,186	82,306	17.18%
608.5290.57210	Adm. Reimbursements	96,848	99,753	102,746	102,746	105,828	109,003	3.00%
	Sub-Total Transfers	157,038	166,223	168,373	180,638	186,014	191,309	8.67%
Total Administration Expenditures		1,564,362	1,307,010	1,314,379	1,129,390	446,774	454,492	-13.59%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING

		2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	1.50	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	0.46	0.46	0.46	0.46	0.46	0.00	0.46	0.46
WATER DISTRIBUTION TOTAL		4.10	3.76	3.76	3.76	3.76	3.76	3.30	4.26	4.26

PERFORMANCE MEASURES

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<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	14	17	27	46	40	30	30	55	60
Meters Replaced	17	6	5	12	7	15	15	5	3,500
Total Meters	4,159	4,177	4,204	4,250	4,290	4,320	4,375	4,400	4,400
Service Calls	269	270	270	416	463	451	400	400	400
Utility Markings	1,256	1,282	1,231	1,389	2,182	2,484	2,400	2,200	2,200
Taps	14	17	16	46	40	31	30	30	30
Miles of Water Main	57	57	59	59	59	78	78	79	79
Water Main Breaks	6	4	2	7	6	3	16	8	8

BUDGET HIGHLIGHTS

Personnel in the Water Distribution Department including part time, 50% of their wages and fringe benefits are charged to this department. Except the Water Superintendent which is billed at 30%.

System maintenance - Water Leak Survey - \$7000

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
608.5300.51000	Salary & Wages	201,391	199,852	217,106	229,400	237,429	244,552	14.78%
608.5300.51050	Wages - Part Time	-	10,000	-	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	8,933	11,000	9,000	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	28,863	30,919	31,655	35,056	36,180	37,177	13.38%
608.5300.51125	Medicare	3,039	3,202	3,279	3,631	3,747	3,851	13.38%
608.5300.51200	Health Insurance	68,773	72,212	75,822	78,839	82,781	86,920	9.18%
608.5300.51300	Worker's Compensation	3,348	3,448	3,552	4,145	4,269	4,397	20.20%
608.5300.51400	Life Insurance	182	200	200	200	200	200	0.00%
608.5300.51500	Uniforms	1,664	2,000	3,791	2,000	2,060	2,060	0.00%
	Sub-Total Personnel	316,193	332,834	344,405	374,271	387,667	400,157	12.45%
608.5300.52100	Travel & Training	1,276	3,500	3,261	3,500	3,500	3,500	0.00%
608.5300.53100	Utilities	27,011	40,000	27,500	40,000	42,000	42,000	0.00%
608.5300.53352	OSHA/Safety Equipment	-	2,500	500	2,500	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	8,144	13,000	14,652	13,000	13,000	13,000	0.00%
608.5300.53420	Facilities Maintenance	8,669	6,000	6,000	6,000	6,050	6,050	0.00%
608.5300.53425	Tower Maintenance	58,304	110,000	67,712	100,000	100,000	100,000	-9.09%
608.5300.53426	WRRSP Maintenance	6,365	15,000	7,807	15,000	15,000	15,000	0.00%
608.5300.53450	System Maintenance	6,335	9,000	7,000	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	5,000	-	5,000	15,000	15,000	0.00%
608.5300.53453	Well Head Monitoring	-	6,000	-	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	18,663	18,663	20,000	18,160	19,976	21,974	-2.70%
608.5300.53970	Line Oversizing	5,500	5,500	-	5,500	5,500	5,500	0.00%
608.5300.53990	Other Contractual	24,137	12,500	19,000	22,000	22,000	22,000	76.00%
608.5300.54200	Equipment Operation	9,333	10,000	13,235	15,000	13,000	13,000	50.00%
608.5300.54400	Small Tools	1,449	2,000	1,500	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	844	2,700	1,000	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	20,831	20,000	20,000	20,000	15,000	15,000	0.00%
608.5300.54810	Chemicals	956	1,500	1,000	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	21,856	20,000	23,063	35,000	30,000	30,000	75.00%
	Sub-Total Other Operating	219,673	302,863	233,230	321,860	323,726	325,724	6.27%

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WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
608.5300.55110	Service Center	875	-	100,000	250,000	-	-	0.00%
608.5300.55200	Equipment	-	40,000	40,000	530,000		130,000	1225.00%
608.5300.55629	Lead-Copper Abatement	-	40,000	40,000	100,000	100,000	200,000	150.00%
608.5300.55630	Water Line Improvements	59,925	135,000	40,000	675,000	165,000	300,000	400.00%
608.5300.55634	Water Meter Replacement	-	50,000	50,000	-	-	-	-100.00%
	Sub-Total Capital Outlay	60,800	265,000	270,000	1,555,000	265,000	630,000	486.79%
608.5300.57200	Reimbursements	2,186	3,500	3,500	3,500	3,500	3,500	0.00%
608.5300.57300	Refunds	11,806	-	-	-	-	-	
	Sub-Total Refunds	13,992	3,500	3,500	3,500	3,500	3,500	0.00%
Total Distribution Expenditures		610,658	904,197	851,135	2,254,631	979,893	1,359,381	149.35%

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>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 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Utility Director	F	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.05	0.05	0.05	0.00	0.00	0.00	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	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	4.00	4.00	4.00	4.00	4.00
WATER TREATMENT TOTAL		4.40	4.40	4.40	4.40	5.35	5.35	5.35	5.35	5.35

PERFORMANCE MEASURES

	<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 Actual</u>	<u>2022 Estimated</u>	<u>2023 Estimated</u>
NAWA Total Water Produced (MG)	1,026.000	1,110.000	1,112.000	1,026.000	1,015.000	1,034.000	1,045.000	1,050.000	1,050.000
Tipp City Total Water Usage MG	527.000	607.000	616.000	586.000	611.000	623.000	602.118	595.000	610.000
Tipp Average Daily Demand MG	1.433	1.650	1.710	1.600	1.700	1.700	1.616	1.601	1.700
Tipp Maximum Daily Demand MG	2.318	2.555	2.716	2.300	2.700	2.500	2.246	1.886	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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
608.5305.51000	Salary & Wages	352,156	351,847	363,100	379,600	392,886	404,673	7.89%
608.5305.51075	Overtime	6,793	15,000	15,000	15,000	15,000	15,000	0.00%
608.5305.51110	O.P.E.R.S.	49,890	51,359	52,934	55,244	57,104	58,754	7.57%
608.5305.51125	Medicare	4,925	5,319	5,482	5,722	5,914	6,085	7.57%
608.5305.51200	Health Insurance	79,316	87,248	95,972	106,810	112,151	117,758	22.42%
608.5305.51300	Worker's Compensation	6,069	6,251	5,500	5,665	5,835	6,010	-9.38%
608.5305.51400	Life Insurance	233	300	300	300	300	300	0.00%
608.5305.51501	Communication	5,662	3,600	4,500	5,000	5,000	5,000	38.89%
	Sub-Total Personnel	505,044	520,924	542,789	573,341	594,190	613,580	10.06%
608.5305.53385	NAWA-Treatment Charges	1,837,401	2,071,565	1,912,438	1,969,811	2,028,905	2,089,773	-4.91%
	Sub-Total Other Operating	1,837,401	2,071,565	1,912,438	1,969,811	2,028,905	2,089,773	-4.91%
Total Treatment Expenditures		2,342,445	2,592,489	2,455,227	2,543,152	2,623,095	2,703,353	-1.90%

**2023 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
620.0000.44510	Sewer Charges	2,083,024	2,243,686	2,198,812	2,308,753	2,521,158	2,753,105	2.90%
620.0000.44530	Sewer Tap-In Fees	93,578	50,000	85,500	50,000	50,000	50,000	0.00%
620.0000.44561	County I&I Surcharge	4,688	5,000	16,246	7,500	7,500	7,500	50.00%
620.0000.44562	Admin Fee - County I&I	521	500	1,805	750	750	750	50.00%
620.0000.47445	Assessments - Sewer	6,412	6,500	6,500	6,149	6,500	6,500	-5.40%
620.0000.47890	Other Misc. Revenue	60	1,000	4,000	1,000	1,000	1,000	0.00%
620.0000.48110	Sale of G.O. Notes	675,000	500,000	325,000	-	4,000,000	3,750,000	-100.00%
620.0000.48160	Premium on Sale of Debt	3,625	3,250	4,105	-	50,523	47,365	-100.00%
620.0000.49210	Reimbursements	477	1,000	2,500	1,000	1,000	1,000	0.00%
Total Receipts		2,867,385	2,810,936	2,644,468	2,375,152	6,638,431	6,617,220	-15.50%
Administration	Personnel	60,108	64,620	63,263	66,961	69,509	71,882	3.62%
	Other Operating	11,647	19,600	13,955	55,600	22,600	22,600	183.67%
	Debt Service	856,474	693,800	693,936	340,894	120,323	4,113,415	-50.87%
	Transfers	144,709	154,644	151,882	169,308	174,334	179,207	9.48%
	Sub-total Administration	1,072,938	932,663	923,036	632,763	386,766	4,387,104	-32.16%
Collections/Treat.	Personnel	325,705	346,851	326,123	391,073	402,085	413,465	12.75%
	Other Operating	975,251	1,523,431	1,242,903	1,434,804	1,516,084	1,652,792	-5.82%
	Capital Outlay	328,916	865,000	765,863	865,000	4,235,000	365,000	0.00%
	Refunds	8,564	3,500	3,500	3,500	3,500	3,500	0.00%
	Sub-Total Treatment	1,638,436	2,738,782	2,338,389	2,694,376	6,156,669	2,434,758	-1.62%
Total Expenditures		2,711,374	3,671,445	3,261,425	3,327,139	6,543,435	6,821,862	-9.38%

**2023 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		156,011	(860,509)	(616,957)	(951,987)	94,996	(204,642)	
Fund Balance January 1st		2,305,045	2,461,055	2,461,055	1,844,099	892,112	987,108	
Fund Balance December 31st		2,461,055	1,600,546	1,844,099	892,112	987,108	782,467	
Reserve For Encumbrances		1,254,018	100,000	750,000	100,000	100,000	100,000	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	<u>F/P/S</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 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Director of Municipal Services and Engineering	F	0	0.05	0.05	0.05	0.15	0.15	0.15	0.15	0.15
Utility Director	F	0.2	0	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0.15	0.15	0.15	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
Sewer Administration Total		0.65	0.65	0.65	0.65	0.6	0.6	0.6	0.6	0.6

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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
620.5310.51000	Salary & Wages	39,327	42,920	42,920	45,991	47,601	49,029	7.16%
620.5310.51075	Overtime	-	-	5	-	-	-	0.00%
620.5310.51110	O.P.E.R.S.	5,311	6,009	6,009	6,439	6,664	6,864	7.16%
620.5310.51125	Medicare	614	622	622	667	690	711	7.16%
620.5310.51200	Health Insurance	13,484	13,639	13,639	13,796	14,486	15,210	1.15%
620.5310.51300	Worker's Compensation	1,322	1,362	-	-	-	-	-100.00%
620.5310.51400	Life Insurance	50	68	68	68	68	68	0.00%
	Sub-Total Personnel	60,108	64,620	63,263	66,961	69,509	71,882	3.62%
620.5310.52100	Travel & Training	-	1,500	750	1,500	2,000	2,000	0.00%
620.5310.53320	Engineering	-	-	-	37,500	-	-	100.00%
620.5310.53410	Maintenance Agreements	8,702	10,000	7,500	10,000	14,000	14,000	0.00%
620.5310.53600	Advertising	-	500	480	500	500	500	0.00%
620.5310.53700	Printing & Reproduction	993	700	700	700	700	700	0.00%
620.5310.53800	Dues & Subscriptions	220	400	244	400	400	400	0.00%
620.5310.53990	Other Contractual	1,400	6,000	3,781	4,500	4,500	4,500	-25.00%
620.5310.54100	Office Supplies	332	500	500	500	500	500	0.00%
	Sub-Total Other Operating	11,647	19,600	13,955	55,600	22,600	22,600	183.67%
620.5310.56050	Debt Issuance Costs	2,689	2,250	4,105	-	50,523	47,365	-100.00%
620.5310.56100	Debt Payment - Principal	837,276	684,800	684,776	334,800	9,800	4,009,800	-51.11%
620.5310.56200	Debt Payment - Interest	16,509	6,750	5,055	6,094	60,000	56,250	-9.72%
	Sub-Total Debt Service	856,474	693,800	693,936	340,894	120,323	4,113,415	-50.87%
620.5310.57205	Utility Billing Charges - Reimb.	75,237	83,088	82,034	97,365	100,232	102,882	17.18%
620.5310.57210	Adm. Reimbursements	69,472	71,556	69,848	71,943	74,102	76,325	0.54%
	Sub-Total Transfers	144,709	154,644	151,882	169,308	174,334	179,207	9.48%
Total Administration Expenditures		1,072,938	932,663	923,036	632,763	386,766	4,387,104	-32.16%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING								
	F/P/S	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>Actual</u>	2022 <u>Budget</u>	2023 <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	1.50	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	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
SEWER TREATMENT TOTAL		4.30	3.96	3.96	3.96	3.96	3.96	3.96	4.46	4.46

		PERFORMANCE MEASURES								
		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>Actual</u>	2022 <u>Estimated</u>	2023 <u>Estimated</u>
Average Daily Demand MG		1.76	1.78	1.96	2.35	2.40	2.50	2.16	2.50	2.50
Maximum Daily Demand MG		5.81	4.90	4.49	7.34	5.87	6.00	4.39	3.80	4.00
Service Calls		10	22	8	10	12	15	13	10	15
Tap Ins		10	16	14	44	40	30	51	50	50
Sanitary Sewer Overflows (SSO's)		2	0	0	2	2	0	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.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
620.5320.51000	Salary & Wages	212,874	217,322	212,358	249,000	255,225	261,606	14.58%
620.5320.51050	Wages - Part Time	-	10,000	-	10,000	10,000	10,000	0.00%
620.5320.51075	Overtime	8,834	11,000	9,000	10,000	10,000	10,000	-9.09%
620.5320.51110	O.P.E.R.S.	30,913	33,365	30,990	37,660	38,532	39,425	12.87%
620.5320.51125	Medicare	3,020	3,456	3,210	3,901	3,991	4,083	12.87%
620.5320.51200	Health Insurance	64,963	66,069	62,976	73,760	77,448	81,320	11.64%
620.5320.51300	Worker's Compensation	3,368	3,469	3,606	4,582	4,719	4,861	32.08%
620.5320.51400	Life Insurance	132	170	170	170	170	170	0.00%
620.5320.51500	Uniforms	1,601	2,000	3,813	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	325,705	346,851	326,123	391,073	402,085	413,465	12.75%
620.5320.52100	Travel & Training	959	2,000	2,921	2,000	2,000	2,000	0.00%
620.5320.53100	Utilities	19,991	25,000	25,584	25,000	25,000	25,000	0.00%
620.5320.53320	Engineering	26,580	5,000	8,000	45,000	5,000	5,000	800.00%
620.5320.53352	OSHA/Safety Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	830,629	1,355,000	1,121,567	1,233,724	1,357,096	1,492,806	-8.95%
620.5320.53410	Equipment Maintenance	9,237	12,000	14,535	12,000	12,000	12,000	0.00%
620.5320.53420	Facilities Maintenance	9,818	4,450	2,900	4,500	4,500	4,500	1.12%
620.5320.53450	System Maintenance	3,398	5,000	3,500	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	16,003	16,500	1,579	-	-	-	-100.00%
620.5320.53500	Insurance	9,981	9,981	10,000	9,080	9,988	10,987	-9.03%
620.5320.53971	Line Oversizing	-	10,000	-	5,000	5,000	5,000	-50.00%
620.5320.53990	Other Contractual	12,972	25,000	16,444	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	9,333	10,000	13,235	15,000	12,000	12,000	50.00%
620.5320.54400	Small Tools	967	1,500	750	1,500	1,500	1,500	0.00%
620.5320.54700	Other Supplies	750	1,000	1,150	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	2,033	3,000	4,218	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	22,600	35,000	16,520	35,000	35,000	35,000	0.00%
620.5320.54820	Meter Supplies	-	-	-	10,000	10,000	10,000	100.00%
	Sub-Total Other Operating	975,251	1,523,431	1,242,903	1,434,804	1,516,084	1,652,792	-5.82%

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SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
620.5320.55100	Facilities	925	-	11,139	-	-	-	0.00%
620.5320.55110	Utility Service Center	-	-	100,000	250,000	-	-	0.00%
620.5320.55200	Equipment	1,149	40,000	40,000	530,000		130,000	1225.00%
620.5320.55530	I&I Program	270,128	200,000	204,724	-	200,000	200,000	-100.00%
620.5320.55634	Water Meter Replacement	-	50,000	10,000	-	-	-	-100.00%
620.5320.55638	Sewer Line - Floral Acres	-	-	-	-	-	-	0.00%
620.5320.55809	Sewer Master Plan	-	-	-	50,000	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	5,061	575,000	400,000	35,000	4,035,000	35,000	-93.91%
620.5320.55812	Sewer Line Impr. - Kinna Drive	51,653	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	328,916	865,000	765,863	865,000	4,235,000	365,000	0.00%
620.5320.57300	Refunds	8,564	3,500	3,500	3,500	3,500	3,500	0.00%
	Sub-Total Transfers	8,564	3,500	3,500	3,500	3,500	3,500	0.00%
Total Treatment Expenditures		1,638,436	2,738,782	2,338,389	2,694,376	6,156,669	2,434,758	-1.62%

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**2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	108,142	40,000	20,000	35,000	40,000	30,000	0.00%
Total Receipts		108,142	40,000	20,000	35,000	40,000	30,000	0.00%
625.9300.57300	Refunds	20,356	27,500	2,500	27,500	27,500	30,000	0.00%
Total Expenditures		20,356	27,500	2,500	27,500	27,500	30,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		87,786	12,500	17,500	7,500	12,500	-	
Fund Balance January 1st		268,700	356,486	368,986	368,986	376,486	388,986	
Fund Balance December 31st		356,486	368,986	386,486	376,486	388,986	388,986	
Reserve For Encumbrances		-	-	-	-			

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.

**2023 BUDGET WORKSHEET
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
630.0000.44610	Refuse Charges	1,016,959	1,060,505	1,066,073	1,098,055	1,141,977	1,187,656	3.54%
630.0000.44690	Other Charges - Bags	349	300	300	-	-	-	-100.00%
630.0000.49210	Reimbursements	77	-	83	-	-	-	0.00%
Total Receipts		1,017,385	1,060,805	1,066,456	1,098,055	1,141,977	1,187,656	3.51%
630.5340.53965	Contract - Refuse	912,490	912,634	934,650	962,690	1,001,197	1,041,245	5.48%
630.5340.53966	Contract - Franchise Fees	50,604	52,803	51,942	32,942	34,259	35,630	-37.61%
630.5340.53990	Other Contractual	1,031	1,000	1,262	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	964,125	966,437	987,854	996,631	1,036,456	1,077,875	3.12%
630.5340.57205	Utility Billing Charges - Reimb.	60,190	64,223	65,627	77,892	80,186	82,306	21.28%
630.5340.57210	Adm. Reimbursements	12,116	12,425	12,479	12,854	13,239	13,637	3.45%
	Sub-Total Transfers	72,306	76,648	78,107	90,746	93,425	95,942	18.39%
Total Expenditures		1,036,431	1,043,085	1,065,961	1,087,377	1,129,882	1,173,817	4.25%
Excess/(Deficiency) of Revenues Over Expenditures		(19,046)	17,720	495	10,678	12,096	13,839	
Fund Balance January 1st		89,096	70,050	70,050	70,545	81,224	93,319	
Fund Balance December 31st		70,050	87,770	70,545	81,224	93,319	107,159	
Reserve For Encumbrances		-	-	-	-	-	-	

**2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	259,011	193,258	1,446,352	1,518,670	1,594,603	1,674,333	486.33%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		259,011	193,258	1,446,352	1,518,670	1,594,603	1,674,333	486.33%
728.6190.53344	Insurance Premiums	172,295	193,258	1,446,352	1,518,670	1,594,603	1,674,333	781.44%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
Total Expenditures		172,295	193,258	1,446,352	1,518,670	1,594,603	1,674,333	781.44%
Excess/(Deficiency) of Revenues Over Expenditures		86,716	-	-	-	-	-	
Fund Balance January 1st		13,227	99,943	99,943	99,943	99,943	99,943	
Fund Balance December 31st		99,943	99,943	99,943	99,943	99,943	99,943	
Reserve For Encumbrances		-	-	-	-	-	-	

**2023 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>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Projected</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2022-2023 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	19,500	65,000	85,000	50,000	50,000	50,000	156.41%
Total Receipts		19,500	65,000	85,000	50,000	50,000	50,000	156.41%
830.6550.57300	Contractor Maint. Deposits	10,000	65,000	20,000	50,000	50,000	50,000	400.00%
Total Expenditures		10,000	65,000	20,000	50,000	50,000	50,000	400.00%
Excess/(Deficiency) of Revenues Over Expenditures		9,500	-	65,000	-	-	-	
Fund Balance January 1st		32,704	42,204	42,204	42,204	42,204	42,204	
Fund Balance December 31st		42,204	42,204	107,204	42,204	42,204	42,204	
Reserve For Encumbrances		40,047	42,204	107,204	42,204	42,204	42,204	

City of Tipp City
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APPROPRIATION

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

**CAPITAL OUTLAY OR
EXPENDITURE**

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

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

**FINES, COSTS AND
FORFEITURES**

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

FUND

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

City of Tipp City
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FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

City of Tipp City
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Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2023 Operating Budget - Glossary

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

**CITY OF TIPP CITY
2023 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