



September 29, 2023

The Honorable Kathryn Huffman
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2024 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 2024 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 (2025-2026). While the budget to be adopted by Council is specific to 2024, the purpose of adding these additional years is to provide Council a look ahead to what to expect in 2025-2026, 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 2024 and considered one-time purchases, do not show up again in future budget years. Again, the information provided for 2025-2026 is informational only and will not be acted upon by Council in adopting the 2024 operating budget.

GENERAL FUND

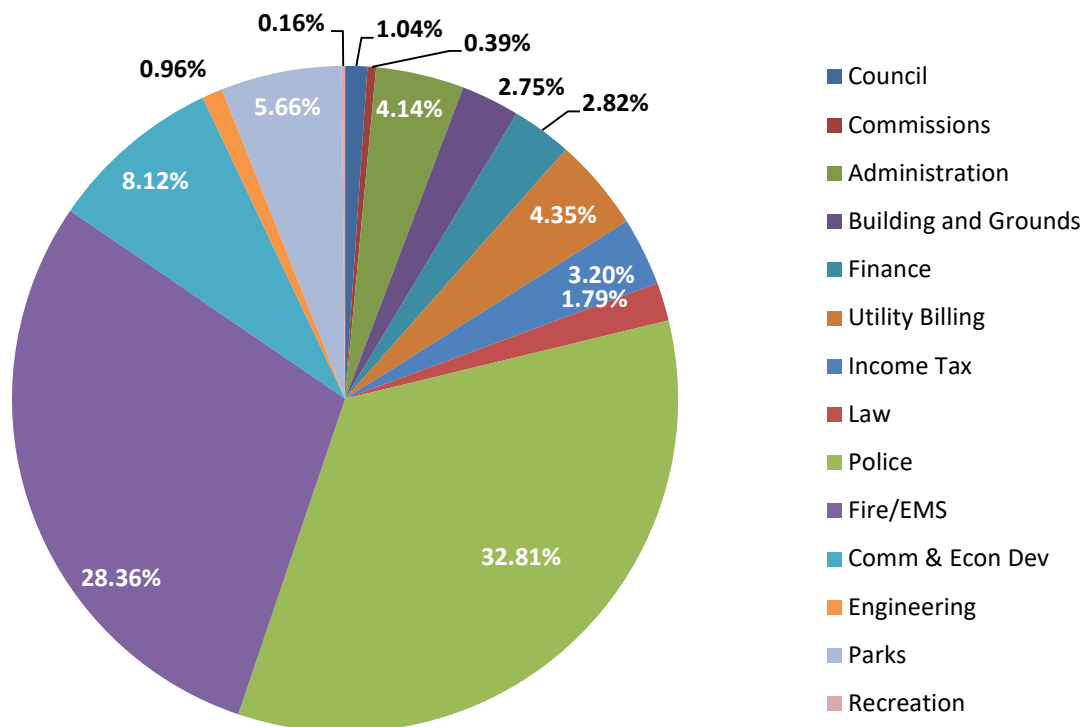
The General Fund has operated with an annual surplus for the past seventeen years (net of short-term advances for capital improvement projects). Since 2006, approx. \$4.2 million has been added to the General Fund balance. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 87.87% 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 (\$8.4M) make up ~73.0% of the total General Fund budget (\$11.5M). Members of the FOP union and non-union employees are scheduled to receive a 3% cost of living wage increase in 2024. Members of the AFSCME union will receive a 3% cost of living adjustment in December, 2023 (for the 2024 budget year) then a 2.5% increase in December, 2024 (for the 2025 budget year). 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 2024 General Fund budget reflects an anticipated surplus of \$886,226. This is primarily due to increases in the City's interest earnings due to the high interest rate environment. Prior to the recent rate increases the City was earning ~\$100,000 in interest earnings. In 2023 and 2024 interest earnings should be ~\$1.3M. Before the Federal Reserve begins to reduce interest rates in mid-late 2024 we will convert a significant portion of our investable balance into longer term securities to try and extend the increase in interest revenue as long as possible.

The General Fund has established a healthy fund reserve over the past ten years which may be used to offset short-term structural imbalances due to conditions beyond the Cities control (ex. COVID), for continued capital improvements, or as seed monies for future economic development projects.

The chart below details the percentage of General Fund appropriations by department. Public Safety (Police, Fire, and EMS) comprise 61.17% of all General Fund appropriations.



Budget Assumptions

- 2024 income tax revenue is projected to increase 9.63% over the 2023 projected number, which is an increase of ~\$574,737 above the 2023 revenue estimate. This significant increase includes an anticipated 3.5% increase in local wages along with a 6.1% increase due to moving the 0.2% tax from Capital Improvements to the General Fund. Income tax receipts comprise 52.72% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2024 due to increased wages, not due to an increase in the OBWC rate.

- Health insurance premiums increased approx. 4.0% in 2023. We have budgeted for a 10% increase for the renewal set for September 1, 2024.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will be essentially flat with 2023 due to another large claim rolling off our 4-year rolling average which reduces our overall risk component.
- Public Safety (Police, Fire & EMS) accounts for 61.17% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 23 sworn officers.
- This budget assumes the Fire Department has twelve full-time employees (four Captains and eight staff members) working a 24/72 hour schedule with some assumptions built in on wages and benefit levels. We continue to budget for a total of six employees on duty at any time so this also assumes three part-time employees scheduled for each shift.

Budget Highlights

- Total budgeted General Fund expenditures are proposed to increase 18.78% (\$1,822,945) from \$9,704,925 in 2023 to \$11,527,870 in 2024.
 - This includes projected wage increases of 3% for all bargaining unit members as well as non-bargaining unit employees.
 - This includes a one-time transfer of \$500,000 from the General Fund to the Capital Improvement Fund for the Exit 68 Beautification Project and additional costs of the Government Center Expansion/Remodel Project.
 - This also includes \$500,000 set aside for Economic Development/Uptown Community Revitalization projects.
- General Fund revenue is projected to increase 8.2% (\$902,694) from 2023 projected revenues due to the income tax increase mentioned above as well as 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 73.0% of all General Fund expenditures. This percentage is down significantly from prior periods due to the monies set aside for economic development and the transfer to the CIP Fund. Absent these two items wage and benefit costs would still be ~80% of total General Fund expenditures.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2024.
- Budget anticipates 2024 season to run approx. 83 days beginning Memorial Day weekend and ending August 18th. The exact length of season and closing date will be determined after the School Board establishes the August, 2024 return to school date.
- Contractual operation & maintenance costs = \$288,750.

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 2024 operating budget are in agreement with the 2024-2028 Five-Year CIP reviewed by City Council on Monday, September 25, 2023.

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
- 2024 budgeted receipts are forecasted up 3.91% from 2023 budgeted receipts due to estimated increases in consumption.
- 5% annual growth in purchase of power costs
 - Purchased power costs had been trending significantly higher in 2021-2022 as the federal government attempted to move away from or make coal power significantly more expensive. Purchased power costs decreased significantly in 2023 with the City's purchase of additional solar power to reduce our reliance on market pricing. 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 9.13% in 2024. This is primarily due to repayment of debt and capital improvement projects.
 - Substation 4 (\$5M) was included in the 2023 operating budget and will be carried forward to 2024, but no additional funding is anticipated for this project.
- A 3.91% increase in projected revenue is anticipated as noted above.
- Operating expenses (net of capital and debt) are proposed to increase 9.88% (\$1,811,786) due to wage and benefit increases as well as significant increases in the costs of meters, poles, and other supplies.
- The Electric Department capital projects included in the 2024 budget are in agreement with the 2024-2028 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

- No rate increases needed for the 2024 operating budget.
- 3.87% increase in revenue due to additional consumption. Revenues will stabilize going forward as short-term note debt that was previously "rolled-over" with a small principal reduction has been paid in full.
- 3% annual increase of NAWA treatment charge to Tipp City due to increases in consumption
- 3.85% (\$132,630) increase in operating expenses (net of capital and debt) compared to the 2023 budget due primarily to projected wage and benefit increases.

Budget Highlights

- The Water Fund balance is projected to decrease by approximately \$94,325 in 2024 due to wage and benefit increases and the higher operating costs noted throughout the budget.
- The cash balance will be monitored closely to ensure sufficiency but we believe revenues and expenditures are budgeted conservatively and the carryover cash of ~\$700,000 will be sufficient to meet the Fund's needs and will be increased in 2025 and 2026 as major capital improvements have been completed and the Water Fund's short-term note debt has been paid off.
- The Water Fund capital projects included in the 2024 budget are in agreement with the 2024-2028 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

- 175.67% increase (\$4,680,135) in overall revenue due to debt issued for the CR25/Main Street Sewer Line Project (~\$5M).
- 10.0% increase in treatment costs from Tri-Cities (\$59,947). 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 21%-23% of total flows to the plant. The TCA Board has 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 and will require annual rate increases of ~10% to the member communities for future debt service payments.
- Operating expenses (net of capital and debt) are projected to increase 17.11% (\$362,982) from the 2023 budget.

Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$386,702 in 2024 due to the repayment of a \$500,000 short-term advance to the General Fund. This advance was required in 2023 to ensure operating capital while several major capital improvement projects were completed. With the completion of these projects these monies can be returned to the General Fund.
- The cash balance will be monitored closely to ensure sufficiency but we believe revenues and expenditures are budgeted conservatively and the carryover cash of ~\$550,000 will be sufficient to meet the Fund's needs and will be increased in 2026 as major capital improvements have been completed and the Sewer Fund's short-term note debt has been paid off.
- The Sewer Fund capital projects included in the 2024 budget are in agreement with the 2024-2028 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. The granting of CRA credits for industrial and commercial investment and expansion will benefit both the city and schools in the long-term. The City has been able to delay any increased in the income tax rate due to these investment while others are raising theirs. Our tax revenues are trending positive to the prior year. Expense levels in 2023 were lower than anticipated due to the delay in filling 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

THIS PAGE LEFT INTENTIONALLY BLANK.

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 2024 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 2024 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 2024. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2024 which is the same rate paid in 2012-2023.
3. The Worker's Compensation rate was 1.552% in 2023, 1.793% in 2022, 1.9135% in 2021, and 2.6736% in 2020. We have anticipated a 3% increase for 2024's payment (based on 2024 projected wages).
4. All projects listed in the Capital Improvement Plan for 2024 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3.5% when compared to 2023 receipts. This is a conservative estimate based on trend analysis of the last few years and the 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
2024 OPERATING BUDGET**

BUDGET INDEX

I.	INTRODUCTION	PAGE NUMBER
	City Manager's Message	
	User's Guide	
	Comprehensive Statement	1-2
	Budget Summary and Pie Charts	3-8
	Income Tax Receipts – Historical and Projected	9
	Debt. Summary	10
	Staffing Plan	11
II.	GENERAL FUND	
	Revenue and Expenditure Trends	12-14
	Revenue-Expenditures Analysis	15-20
	Detailed Departmental Appropriation Summaries	21-50
III.	SPECIAL REVENUE FUNDS	
	Fund	
	202 Swimming Pool Fund	51-52
	203 Street Repair Fund	53-56
	204 State Highway Fund	57-58
	205 Municipal Road Fund	59-62
	206 Justice Dept Law Enforcement Fund	63
	207 OneOhio Opioid Settlement Fund	64
	209 Law Enforcement Fund	65
	210 Enforcement and Education Fund	66
	211 Drug Law Enforcement Fund	67
	220 Fieldstone Place Phase 1 TIF Fund	68

**CITY OF TIPP CITY
2024 OPERATING BUDGET**

BUDGET INDEX

IV. DEBT SERVICE FUNDS

Fund

311	Bond Retirement Fund	69-70
312	Special Assessment Bond Retirement Fund	72

V. CAPITAL IMPROVEMENT FUNDS

Fund

417	Capital Improvement Reserve Fund	73-76
420	Parks Capital Imp. Fund	77-78

VI. ENTERPRISE FUNDS

Fund

605	Electric Fund	80-88
608	Water Fund	89-98
620	Sewer Fund	100-106
625	Service Utility Deposit Fund	108
630	Refuse Collection Fund	109-110

VII. TRUST AND AGENCY FUNDS

Fund

728	Self Insurance Health Fund	111
830	Contractor Maintenance Deposit Fund	112

VIII. APPENDIX

A	Glossary	113-116
B	General Information	117

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2024 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2024	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2024
GENERAL	8,147,118	12,414,095	11,527,870	9,033,343
SPECIAL REVENUE FUNDS				
SWIMMING POOL	14,250	421,000	412,150	23,100
STREET REPAIR	990,955	687,550	588,072	1,090,433
STATE HIGHWAY	83,472	52,102	31,500	104,074
MUNICIPAL ROAD	428,172	238,468	258,504	408,135
DEPT OF JUSTICE LAW ENFORCEMENT FUND	78,185	30,000	45,000	63,185
ONEOHIO OPIOID SETTLEMENT FUND	16,211	-	-	16,211
LAW ENFORCEMENT	562	1,250	-	1,812
ENFORCEMENT & EDUCATION	11,243	1,000	1,000	11,243
DRUG LAW ENFORCEMENT	2,538	-	-	2,538
AMERICAN RESCUE PLAN ACT FUND	-	-	-	-
FIELDSTONE TIF PROJECT FUND	-	100,000	100,000	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	15,123	43,177	48,182	10,118
SPECIAL ASSESSMENT BOND RETIREMENT	21,508	49,924	71,432	-
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	3,192,366	4,123,431	5,075,530	2,240,268
PARKS CAPITAL IMPROVEMENT	107,938	5,000	100,000	12,938

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2024 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2024	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2024
ENTERPRISE FUNDS				
ELECTRIC	16,913,688	20,413,594	21,480,689	15,846,593
WATER	766,033	4,422,502	4,516,827	671,708
SEWER	928,853	7,344,326	7,731,028	542,150
UTILITY SERVICE DEPOSIT	412,397	40,000	27,500	424,897
REFUSE COLLECTION	35,677	1,176,605	1,189,414	22,868
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	143,182	1,623,091	1,623,091	143,182
CONTRACTOR MAINTENANCE DEPOSIT	68,314	50,000	50,000	68,314
SUBTOTAL	32,377,785	53,237,114	54,877,789	30,737,110
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,043,177	1,043,177	-
NET GRAND TOTAL	32,377,785	52,193,937	53,834,612	30,737,110

**City of Tipp City
2024
Operating Budget**

2024 Budget - Revenues Classified by Source

Electric Revenues	20,271,494	38.08%
City Income Taxes	9,754,694	18.32%
Sale of Notes and Bonds	5,000,000	9.39%
Water Revenues	3,722,081	6.99%
Sewer Revenues	2,252,576	4.23%
Deposits	1,713,091	3.22%
Interest Income	1,250,000	2.35%
Refuse Collection	1,176,605	2.21%
Ambulance Runs	1,096,261	2.06%
Transfers In	1,043,177	1.96%
Electric Excise Tax	734,194	1.38%
Gasoline Tax	627,885	1.18%
NAWA Charges	617,646	1.16%
Property Taxes	500,424	0.94%
Utility Billing Reimbursements	428,502	0.80%
Pool Revenues	420,000	0.79%
Local Government Funds	413,603	0.78%
Donations	374,500	0.70%
Administrative Reimbursements	301,671	0.57%
Other Miscellaneous Revenues	287,700	0.54%
Permissive License Fees	237,218	0.45%

**City of Tipp City
2024
Operating Budget**

2024 Budget - Revenues Classified by Source

Franchise Fees	158,477	0.30%
School Payment for Resource Officers	126,250	0.24%
Motor Vehicle License Fees	104,267	0.20%
PILOT Payments	100,000	0.19%
Assessments	86,299	0.16%
Reimbursements and Refunds	79,000	0.15%
Hotel-Motel Tax	75,000	0.14%
Other State Levied-Shared Fees	60,400	0.11%
Licenses, Permits, Inspections	51,200	0.10%
Electric Extension Fees	50,000	0.09%
Fines, Forfeitures, and Costs	35,975	0.07%
Rental Income	32,500	0.06%
Sale of Assets	25,000	0.05%
Federal/State Grants	20,000	0.04%
Other Charges for Services	9,425	0.02%
Total	53,237,115	100.00%

**City of Tipp City
2024 Operating Budget**

2024 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 56,285	\$ 56,610	\$ -	\$ 1,500	\$ -	\$ -	\$ 114,395
Boards & Commissions	-	43,000	-	-	-	-	43,000
Administration	433,196	17,200	-	2,500	-	-	452,896
Buildings & Facilities	160,716	140,167	-	500	-	-	301,383
Finance: Administration	281,991	23,520	-	2,800	-	-	308,311
Finance: Utility Billing	390,613	80,500	-	5,000	-	-	476,113
Finance: Income Tax	220,303	27,045	-	2,800	-	100,000	350,148
Law	171,662	24,735	-	-	-	-	196,397
Police	3,257,924	324,678	-	10,500	-	-	3,593,102
Fire/EMS	2,697,046	373,029	-	36,000	-	-	3,106,075
Community-Economic Dev.	284,311	604,730	-	500	-	-	889,541
Engineering	21,522	83,785	-	-	-	-	105,307
Parks	440,442	178,913	-	625	-	-	619,980
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	378,021	-	-	575,000	500	953,521
Total General Fund	8,416,011	2,373,633	-	62,725	575,000	100,500	11,527,869
Pool Fund	-	412,150	-	-	-	-	412,150
Street Fund	425,972	161,100	-	1,000	-	-	588,072
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	100,504	156,000	-	2,000	-	-	258,504
Justice Dept Law Enforcement Fund	-	-	-	45,000	-	-	45,000
OneOhio Opioid Fund	-	-	-	-	-	-	-
Law Enforcement Fund	-	-	-	-	-	-	-
Enforcement & Education	-	-	-	1,000	-	-	1,000
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	100,000	-	-	-	-	100,000
Bond Retirement	-	-	48,182	-	-	-	48,182
Special Assess Bond Retirement	-	3,507	67,925	-	-	-	71,432

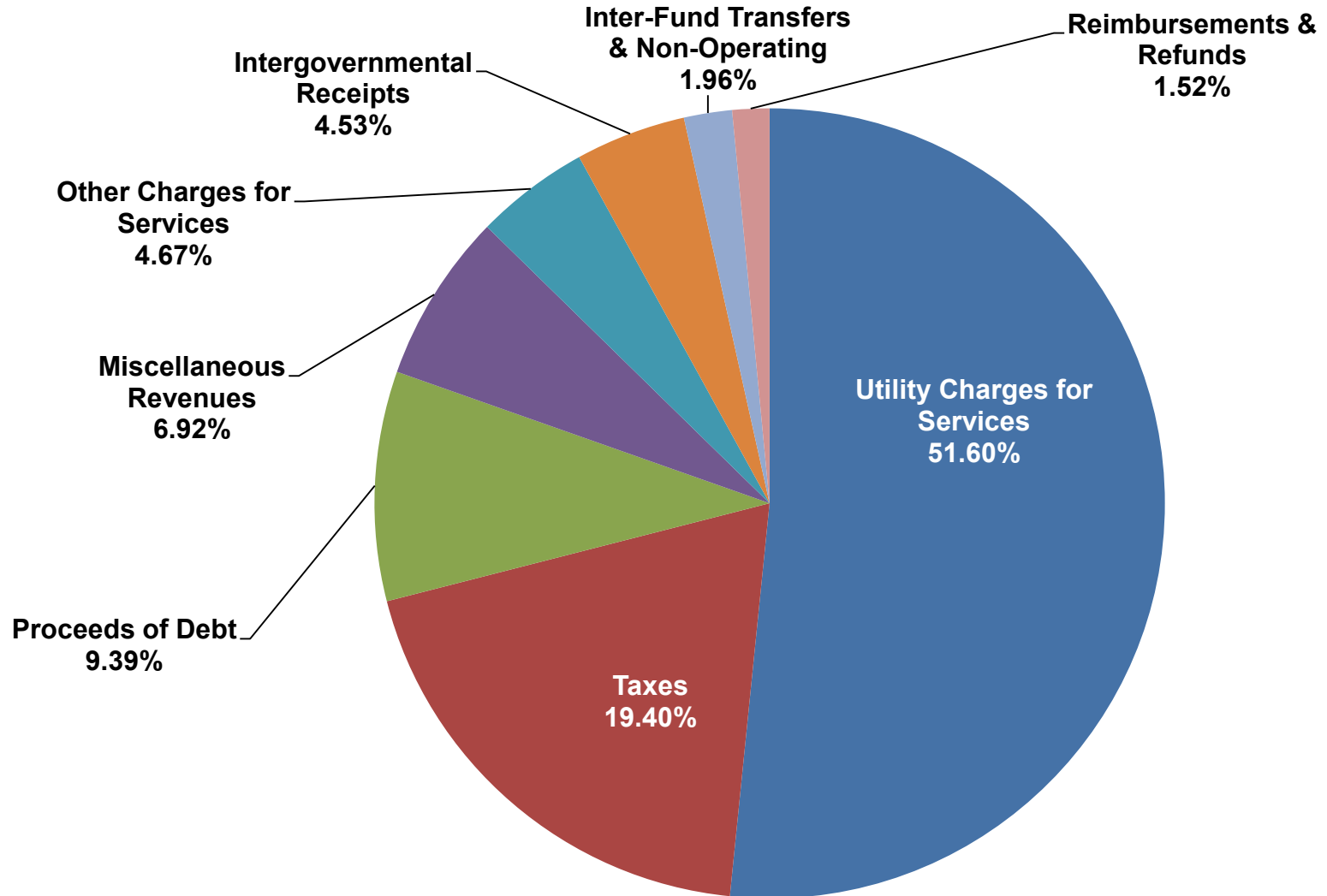
**City of Tipp City
2024 Operating Budget**

2024 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Capital Improvement Reserve	-	132,078	48,300	4,820,152	-	75,000	5,075,530
Parks Capital Improvement	-	-	-	100,000	-	-	100,000
Electric Fund	1,743,405	18,130,667	479,000	857,500	260,117	10,000	21,480,689
Water Fund	1,022,875	2,380,635	148,150	792,000	169,667	3,500	4,516,827
Sewer Fund	457,305	1,348,191	9,800	5,237,000	675,232	3,500	7,731,028
Utility Service Deposits	-	-	-	-	-	27,500	27,500
Refuse Collection	-	1,129,414	-	-	60,000	-	1,189,414
Self-Insurance Fund	-	1,623,091	-	-	-	-	1,623,091
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	\$ 12,166,072 22.17%	\$ 27,981,966 50.99%	\$ 801,357 1.46%	\$ 11,918,377 21.72%	\$ 1,740,016 3.17%	\$ 270,000 0.49%	\$ 54,877,788 100.00%

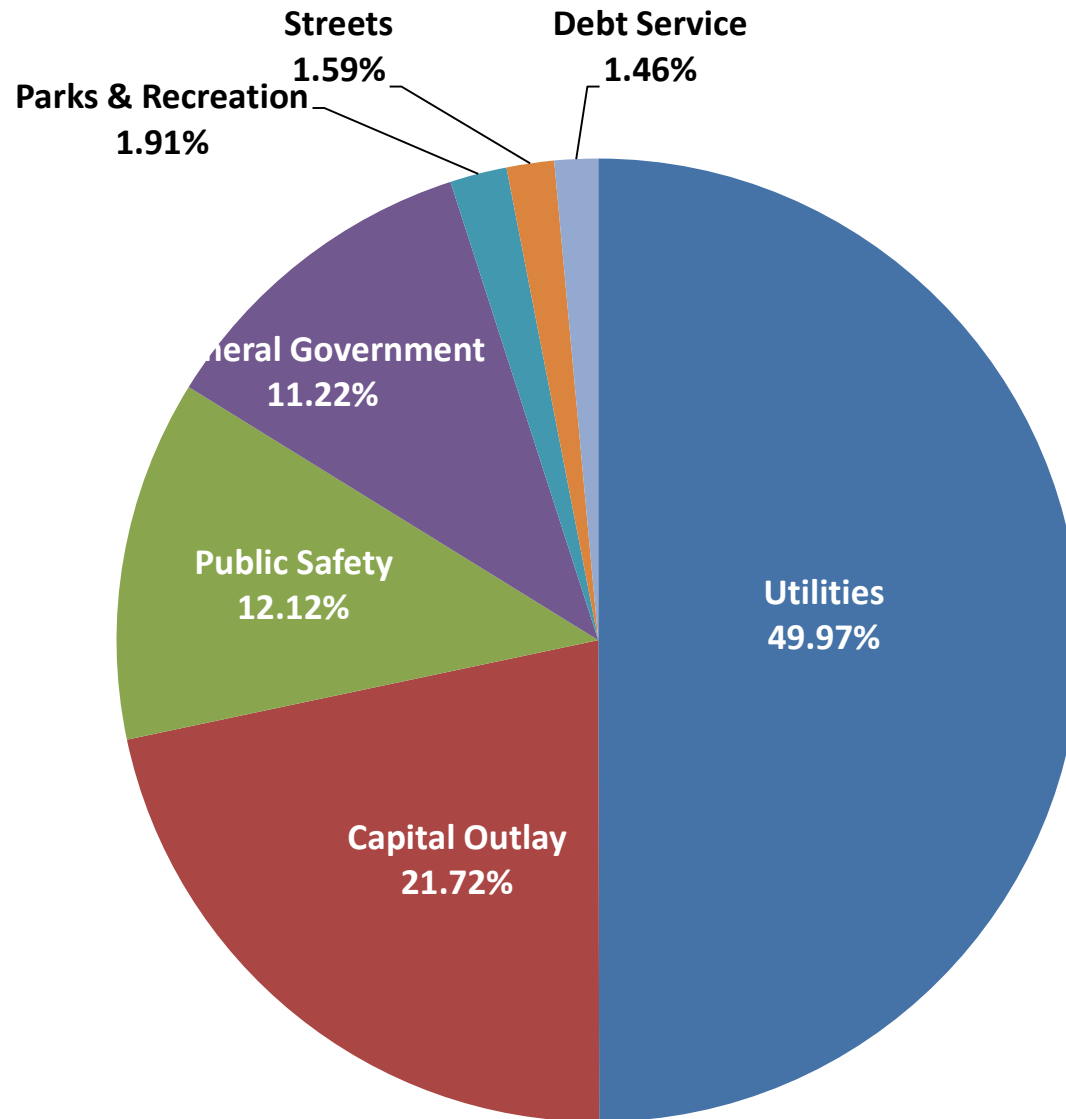
Sources of Funds

2024 Operating Budget

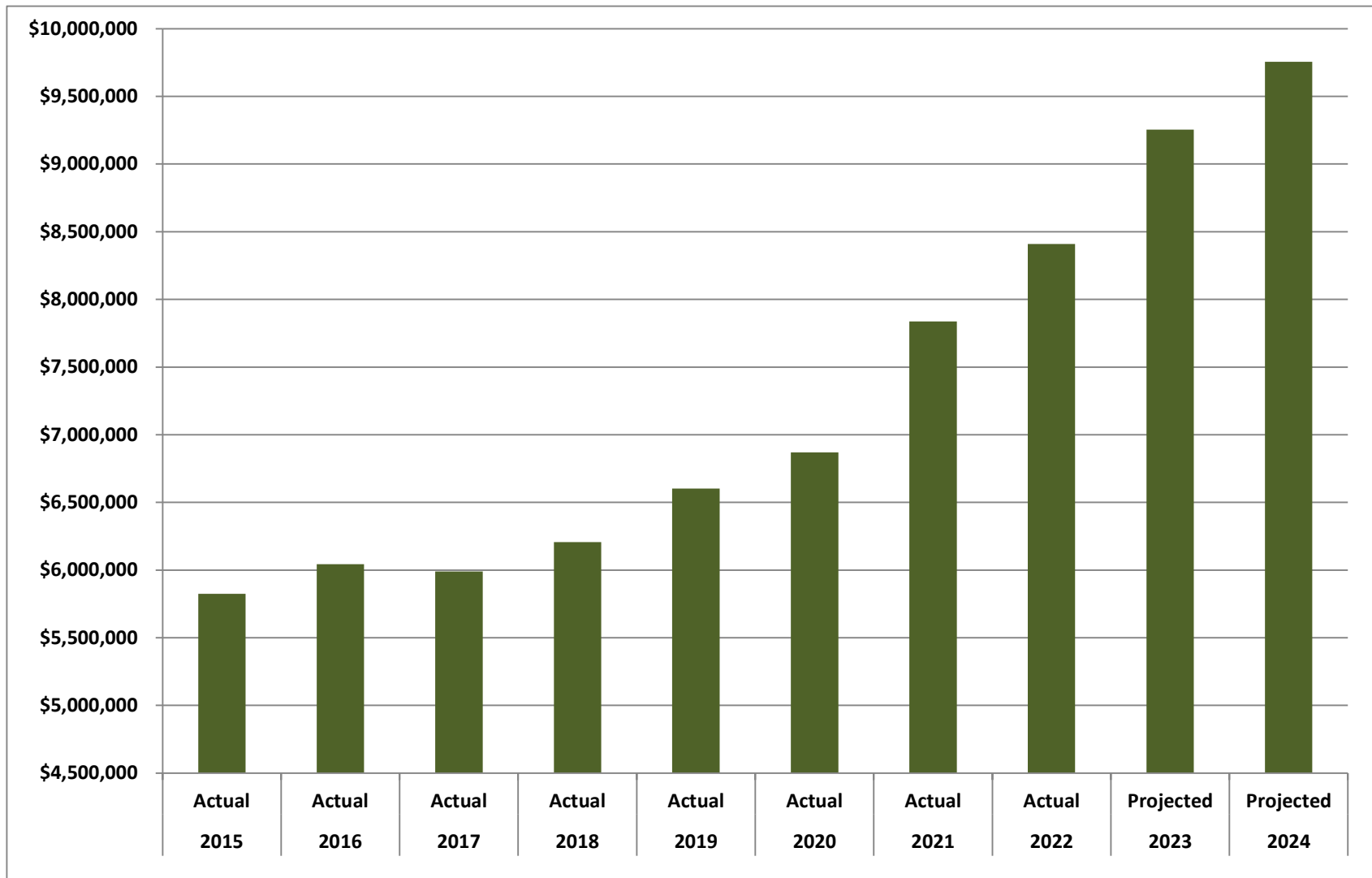


Uses of Funds

2024 Operating Budget



Income Tax Receipts 2015-2024



**CITY OF TIPP CITY
DEBT STATEMENT**

PURPOSE	ISSUED	PRINCIPAL OUTSTANDING 1/1/2024	RATE	MATURITY DATE	PRINCIPAL 2024	INTEREST 2024	FUND
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	65,000	2.00-4.50%	12/1/2024	\$65,000	\$2,925	Spec. Assess.
GENERAL OBLIGATION BONDS							
Substation 1/1A/4 Improvement Bonds	2/9/2022	6,090,970	4.00-4.50%	12/1/2042	\$235,000	\$244,000	Electric
Total - Bonds		\$6,155,970			\$300,000	\$246,925	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	\$277,500	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$238,563	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$823,156	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$1,435,000	0.00%	12/1/2040	\$90,000	\$0	Water
Total - 0% State Loans		\$2,774,219			\$211,500	\$0	
Total All Debt		\$8,930,189			\$511,500	\$246,925	

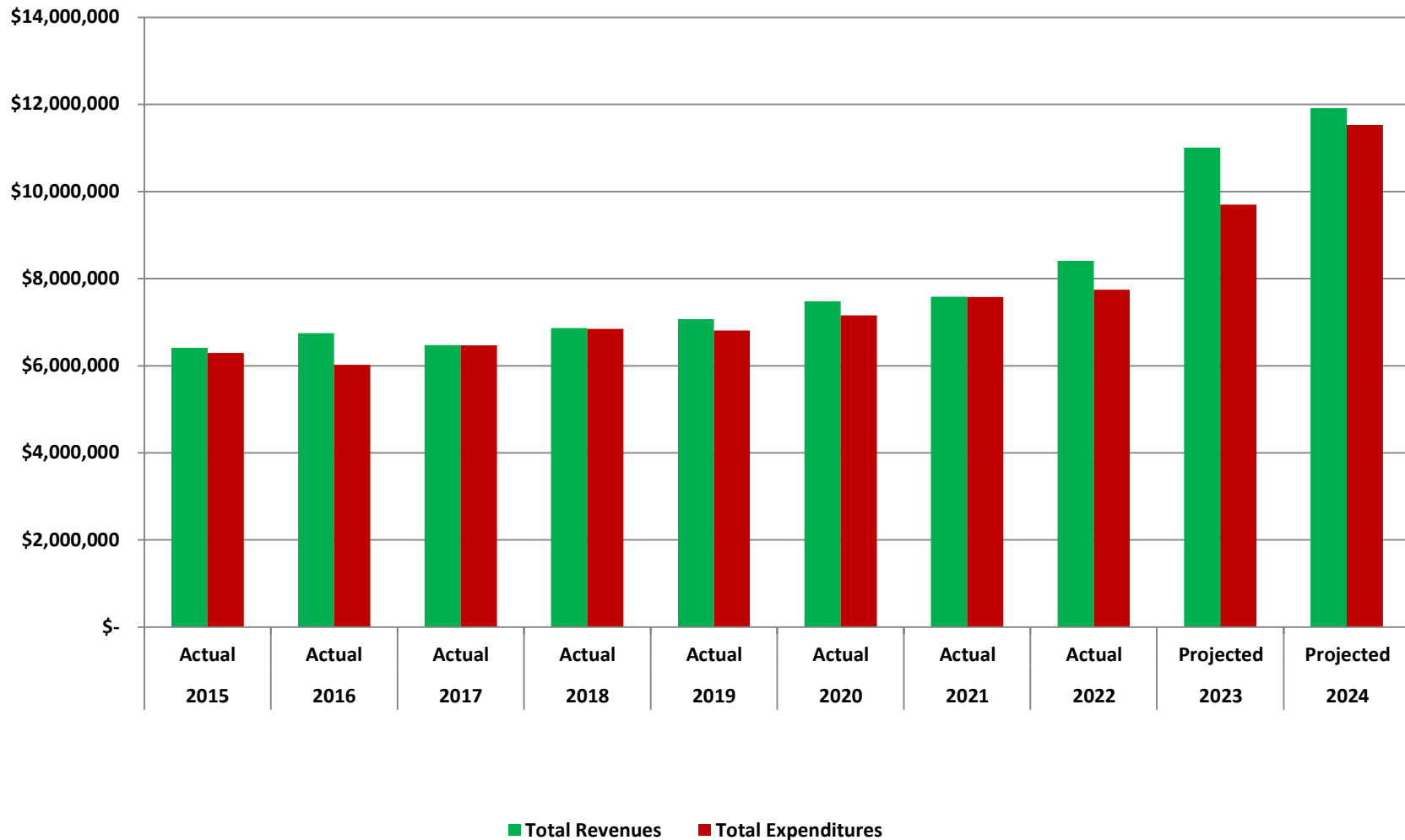
**CITY OF TIPP CITY
2024 OPERATING BUDGET**

STAFFING PLAN

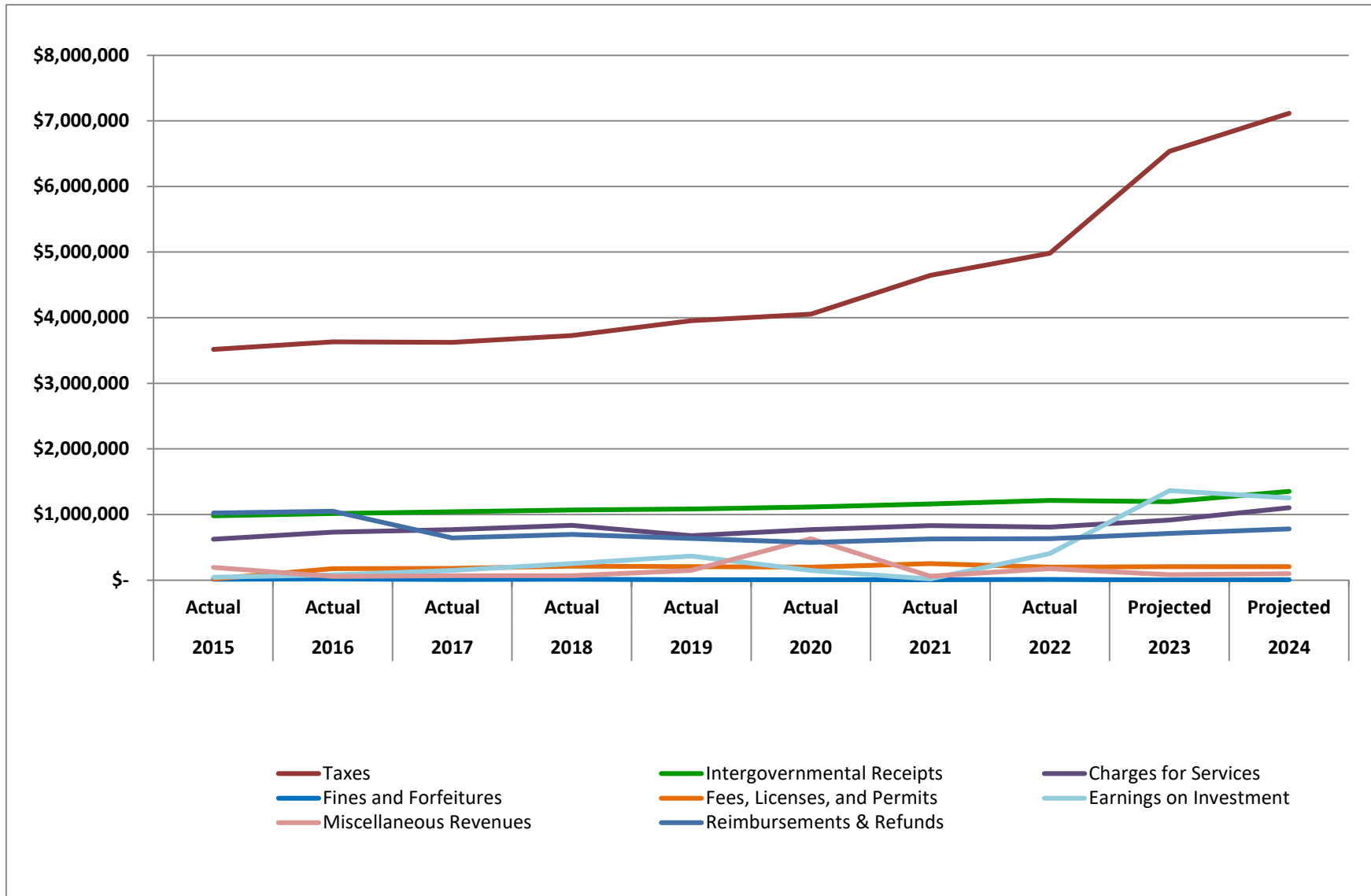
	Full-Time Equivalents								
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget
General Fund									
Administration	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Buildings & Facilities	1.49	1.75	1.75	2.00	2.00	2.00	1.60	1.60	1.60
Finance: Administration	2.40	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	4.00	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	22.70	22.70	22.70	22.70	22.70	22.70	22.70	24.70	24.70
Fire/EMS	-	-	-	-	-	8.00	8.00	8.00	12.00
Community-Economic Dev.	3.00	3.00	3.00	2.50	2.50	2.50	2.50	2.50	2.50
Engineering	1.50	1.50	1.50	0.10	0.10	0.10	0.10	0.10	0.10
Parks	5.50	5.50	5.50	5.35	5.35	5.35	5.25	5.75	5.75
Total General Fund	44.96	45.22	45.22	43.42	43.42	51.42	49.92	53.42	59.30
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS									
Special Revenue Funds									
Street Fund	4.96	4.96	4.96	4.71	4.71	4.71	4.71	5.21	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	5.96	5.96	5.96	5.96	6.46	6.46
Enterprise Funds									
Electric Fund: Administration	1.50	1.50	1.50	1.35	1.35	1.35	1.35	1.35	1.35
Electric Fund: Distribution	11.60	11.60	11.00	12.00	12.00	12.00	12.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.65	0.60	0.60	0.60	0.60	0.60	0.75
Water Fund: Distribution	3.76	3.76	3.76	3.76	3.76	3.30	4.26	4.26	4.26
Water Fund: Treatment	4.40	4.40	4.40	5.35	5.35	5.35	5.35	5.35	5.35
Sewer Fund: Administration	0.65	0.65	0.65	0.60	0.60	0.60	0.60	0.60	0.60
Sewer Fund: Distribution	3.96	3.96	3.96	3.96	3.96	3.96	4.46	4.46	4.46
Total Enterprise Funds	26.52	26.52	25.92	27.62	27.62	27.16	28.62	28.62	28.77
Total Full-Time Equivalents	77.69	77.95	77.35	77.00	77.00	84.54	84.50	88.50	94.53

Revenue and Expenditure Trends

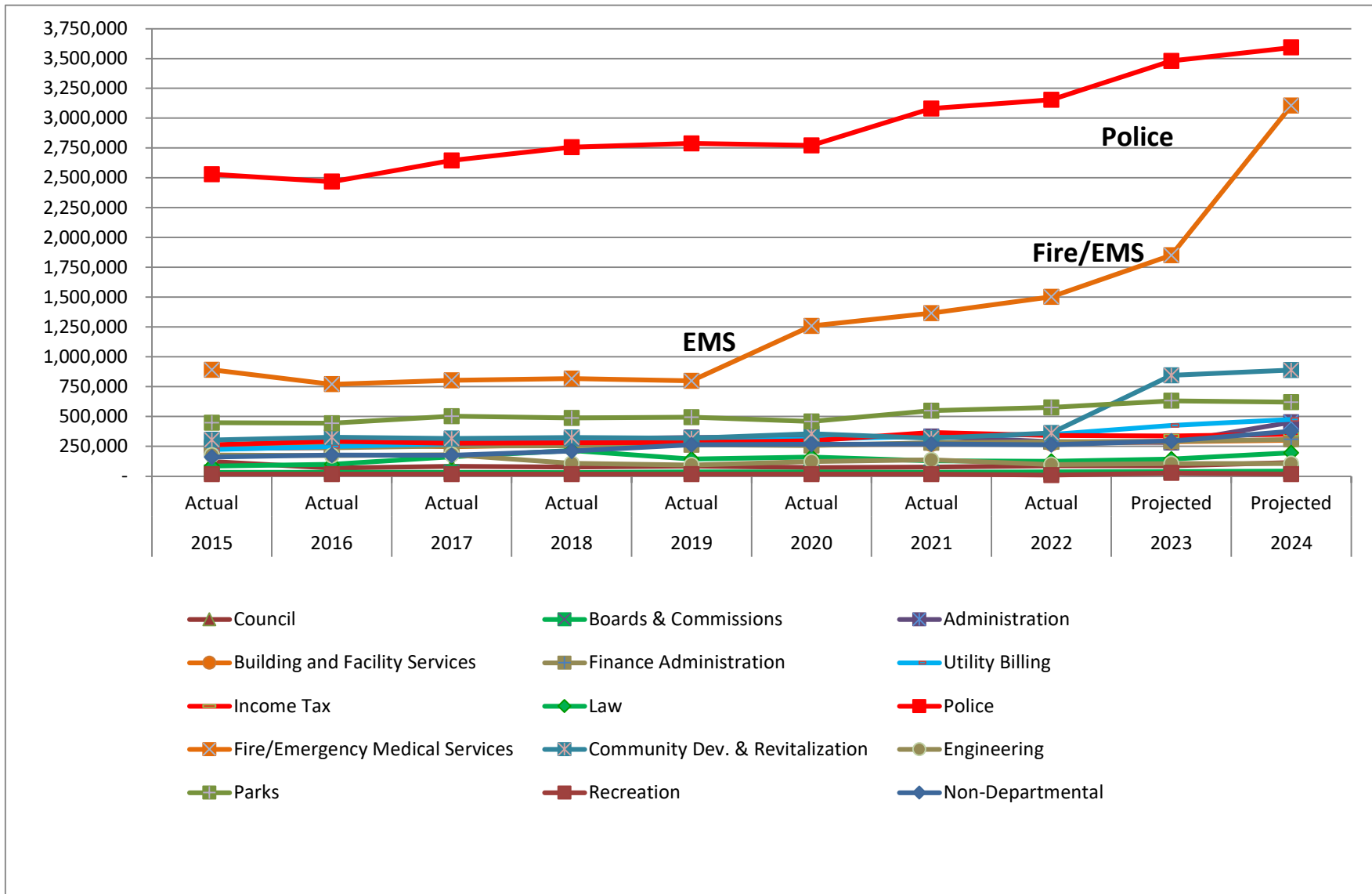
Totals for General Fund 2015 - 2024



General Fund Revenue Trends 2015 - 2024



General Fund Expenditures by Department 2015- 2024



2024 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2022 Actual	2023 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2023-2024 % Inc/Dec
Revenues							
Taxes	4,981,226	5,105,688	6,535,238	7,119,787	7,358,848	7,605,992	39.45%
Intergovernmental Receipts	1,213,815	1,229,392	1,195,628	1,354,447	1,392,602	1,446,999	10.17%
Charges for Services	807,307	997,084	914,454	1,105,686	1,104,186	1,141,749	10.89%
Fines and Forfeitures	6,537	3,725	3,225	3,725	3,725	3,700	0.00%
Fees, Licenses, and Permits	194,627	208,675	205,928	204,677	207,016	204,499	-1.92%
Earnings on Investment	405,044	125,000	1,363,241	1,250,000	750,000	500,000	900.00%
Miscellaneous Revenues	173,117	90,600	81,450	95,600	95,600	95,600	5.52%
Reimbursements & Refunds	628,756	755,925	712,237	780,173	797,722	830,795	3.21%
Total Operating Receipts	8,410,429	8,516,089	11,011,401	11,914,095	11,709,700	11,829,334	39.90%
Expenditures							
Council	87,125	91,731	87,158	114,395	109,196	111,842	24.71%
Boards & Commissions	36,182	40,800	38,599	43,000	39,250	39,250	5.39%
Administration	287,881	395,625	281,748	452,896	434,954	462,187	14.48%
Building and Facility Services	274,102	303,371	288,547	301,383	307,933	321,510	-0.66%
Finance Administration	287,105	297,860	293,286	308,311	313,770	331,925	3.51%
Utility Billing	349,328	432,449	425,471	476,113	487,233	515,391	10.10%
Income Tax	340,598	348,453	335,959	350,148	355,969	370,755	0.49%
Law	124,253	190,592	144,057	196,397	201,597	213,282	3.05%
Police	3,155,264	3,302,700	3,481,082	3,593,102	3,715,112	3,993,932	8.79%
Fire/Emergency Medical Services	1,501,976	2,400,871	1,851,299	3,106,076	3,274,158	3,601,082	29.37%
Community Dev. & Revitalization	360,927	396,602	844,272	889,541	402,127	423,382	124.29%
Engineering	96,617	78,267	105,631	105,307	107,047	109,200	34.55%
Parks	576,551	629,057	631,766	619,980	642,924	674,000	-1.44%
Recreation	8,850	17,700	26,550	17,700	17,700	17,700	0.00%
Non-Departmental	262,780	277,436	294,000	378,021	316,533	323,639	36.26%
Total Program Expenditures	7,749,539	9,203,514	9,129,425	10,952,370	10,725,501	11,509,077	19.00%
Total Receipts Over/(Under) Program Disbursements	660,890	(687,425)	1,881,976	961,726	984,199	320,256	-239.90%

2024 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2022 Actual	2023 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2023-2024 % Inc/Dec
Other Financing Sources/(Uses)							
Refunds	(681)	(500)	(500)	(500)	(500)	(500)	0.00%
Transfers (Out)	-	-	(575,000)	(575,000)	(75,000)	(75,000)	100.00%
Advances In	-	-	-	500,000	-	-	100.00%
Advances (Out)	-	-	(500,000)	-	-	-	0.00%
Total Other Financing Receipts/(Disbursements)	(681)	(500)	(1,075,500)	(75,500)	(75,500)	(75,500)	15000.00%
Excess/(Deficiency) of Revenues Over Expenditures	660,209	(687,925)	806,476	886,226	908,699	244,756	
Fund Balance January 1st	6,680,432	7,340,641	7,340,641	8,147,118	9,033,343	9,942,042	
Fund Balance December 31st	7,340,641	6,652,716	8,147,118	9,033,343	9,942,042	10,186,798	
Reserve For Encumbrances	202,497	125,000	125,000	125,000	125,000	125,000	
Unencumbered Cash 12/31	7,138,144	6,527,716	8,022,118	8,908,343	9,817,042	10,061,798	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$7,119,787	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	\$1,354,447	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$734,194) and Local Government monies (\$409,407) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$1,105,686	These are monies received for direct services provided. The EMS billing revenues (\$1,096,261) 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.

**2024 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2022 Actual	2023 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2023-2024 % Inc/Dec
Taxes								
101.0000.41110	Property Tax	403,319	411,385	477,650	487,203	496,947	506,886	18.43%
101.0000.41210	Tangible Personal Property	12,162	12,400	12,961	13,220	13,485	13,620	6.62%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	4,484,271	4,606,902	5,969,626	6,544,363	6,773,416	7,010,485	42.06%
101.0000.41600	Hotel-Motel Tax	81,473	75,000	75,000	75,000	75,000	75,000	0.00%
	Total Taxes	4,981,226	5,105,688	6,535,238	7,119,787	7,358,848	7,605,992	39.45%
Intergovernmental								
101.0000.42100	Local Gov't Fund (County)	360,040	354,660	354,660	356,907	367,614	378,643	0.63%
101.0000.42300	Cigarette Tax	-	400	402	400	400	400	0.00%
101.0000.42400	Liquor & Beer	20,367	7,500	7,500	7,500	7,500	7,500	0.00%
101.0000.42500	Local Gov't Fund-State	51,638	52,500	52,500	52,500	53,000	53,500	0.00%
101.0000.42550	Property Tax Rollback	46,001	45,948	55,585	56,697	57,831	58,987	23.39%
101.0000.42900	Electric Excise Tax	682,119	723,384	679,981	734,194	756,219	794,030	1.49%
101.0000.43200	State Grants	27,425	20,000	20,000	20,000	20,000	20,000	0.00%
101.0000.43250	School Pymt for Resource Officers	26,225	25,000	25,000	126,250	130,038	133,939	405.00%
	Total Intergovernmental	1,213,815	1,229,392	1,195,628	1,354,447	1,392,602	1,446,999	10.17%
Charges for Services								
101.0000.44115	Xerox Copies	-	25	10	25	25	25	0.00%
101.0000.44120	Towing & Storage Fees	535	500	500	500	500	500	0.00%
101.0000.44130	Witness Fees	150	100	100	100	100	100	0.00%
101.0000.44135	Police Charges for Services	1,695	-	2,840	1,500	1,500	1,500	100.00%
101.0000.44150	Ambulance Runs - City	392,786	365,000	380,000	375,000	375,000	375,000	2.74%
101.0000.44155	Ambulance Runs - Township	401,778	624,109	525,454	721,261	721,261	757,324	15.57%
101.0000.44170	Vet Memorial Charges	373	750	500	700	700	700	-6.67%
101.0000.44171	Memorial Pavers - Dog Park	40	100	50	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	1,120	1,500	-	1,500	-	1,500	0.00%
101.0000.44190	Other Charges	8,830	5,000	5,000	5,000	5,000	5,000	0.00%
	Total Charges for Services	807,307	997,084	914,454	1,105,686	1,104,186	1,141,749	10.89%
Fines and Forfeitures								
101.0000.45100	Court Cost & Fees	6,323	3,500	3,000	3,500	3,500	3,500	0.00%
101.0000.45200	Overtime Parking	214	225	225	225	225	200	0.00%
	Total Fines and Forfeitures	6,537	3,725	3,225	3,725	3,725	3,700	0.00%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$204,677	These revenue sources were budgeted based on a trend analysis of the last 4-5 years. The largest sources of these revenues are the cable franchise fee (\$100,000) and the refuse contract franchise fee (\$58,477). 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	\$1,250,000	The Federal Reserve raised rates much more quickly than anticipated in 2022 and 2023 in an effort to combat inflation. While additional rate increases are not anticipated, neither is a quick reduction in rates going into 2024. Interest earnings for 2024 are anticipated slightly less than projected earnings for 2023 to protect from rate decreases, but budgeted interest earnings will remain much higher than the historical trend for another year or two.
Miscellaneous Revenue	\$95,600	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$1,280,173	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$301,671), the chargeback of the Utility Billing Department to the utility funds (\$428,502), and a return of the funds advanced to the Sewer Fund in 2023 (\$500,000).

**2024 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2022 Actual	2023 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2023-2024 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	19,790	15,000	25,500	15,000	15,000	15,000	0.00%
101.0000.46220	Zoning & Pre. Plat	1,225	2,500	2,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	646	700	700	700	700	750	0.00%
101.0000.46280	Contractor Registration Fee	2,395	3,000	3,000	3,000	3,000	3,000	0.00%
101.0000.46300	Cable Franchise Fees	100,261	100,000	100,000	100,000	100,000	100,000	0.00%
101.0000.46305	Refuse Franchise Fees	52,315	62,475	56,228	58,477	60,816	63,249	-6.40%
101.0000.46310	Inspection & Final Plat	17,995	25,000	18,000	25,000	25,000	20,000	0.00%
	Total Fees, Licenses and Permits	194,627	208,675	205,928	204,677	207,016	204,499	-1.92%
	Earnings on Investment							
101.0000.47200	Interest	405,044	125,000	1,363,241	1,250,000	750,000	500,000	900.00%
	Total Earnings on Investment	405,044	125,000	1,363,241	1,250,000	750,000	500,000	900.00%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	31,251	30,000	36,091	32,500	32,500	32,500	8.33%
101.0000.47330	Rent-Canoes	-	500	500	500	500	500	0.00%
101.0000.47700	Donations	3,835	5,000	2,500	5,000	5,000	5,000	0.00%
101.0000.47701	Donations - DARE Program	150	-	-	-	-	-	0.00%
101.0000.47702	Donations - Fire	789	-	3,088	-	-	-	0.00%
101.0000.47703	Donations - Police	-	-	9,270	-	-	-	0.00%
101.0000.47704	Donations - Parks	12,514	5,000	5,000	7,500	7,500	7,500	50.00%
101.0000.47820	Unclaimed Monies & Overages	-	100	1	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	124,578	50,000	25,000	50,000	50,000	50,000	0.00%
	Total Miscellaneous Revenue	173,117	90,600	81,450	95,600	95,600	95,600	5.52%
	Reimbursement & Refunds							
101.0000.49210	Reimbursement & Refunds	20,146	50,000	35,000	50,000	50,000	50,000	0.00%
101.0000.49220	Adm. Reimbursement	294,320	316,466	294,313	301,671	309,213	316,943	-4.68%
101.0000.49230	Utility Billing Reimb.	314,290	389,459	382,924	428,502	438,510	463,852	10.02%
	Total Reimbursement & Refunds	628,756	755,925	712,237	780,173	797,722	830,795	3.21%
	Other Financing Sources							
101.0000.49310	Refunds	-	-	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	-	-	500,000	-	-	100.00%
	Total Other Financing Sources	-	-	-	500,000	-	-	100.00%
	Total Receipts	8,410,429	8,516,089	11,011,401	12,414,095	11,709,700	11,829,334	45.77%

GENERAL FUND - DEPARTMENT: COUNCIL

Commentary:

The City Council is the elected governing body of the City. They enact legislation, and set city policy. The Clerk of Council is hired by City Council and is the official custodian of records for the City.

		STAFFING (FTE)							
	F/P/S	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>	2024 <u>Budget</u>
Clerk of Council	F	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

PERFORMANCE MEASURES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
Council Meetings	23	25	24	24	24	25	24	24
No. of Ordinances	40	37	30	30	28	34	30	30
No. of Resolutions	43	43	40	61	45	49	40	40

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$12,217/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.

Historical Record Archiving - \$10,000 annually for bulk digitization of the City's old Council records.

Other Contractual - \$5,000 added for community survey in odd numbered years, and Council work session/retreat in even numbered years. \$5,000 increase from prior years due to additional costs for online agenda management services.

Equipment - \$1,500 for iPads for new Council members

GENERAL FUND - DEPARTMENT: CITY COUNCIL

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % 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	11,390	11,732	11,747	12,217	12,706	13,722	4.13%
101.1010.51110	O.P.E.R.S.	1,595	1,625	2,174	2,000	2,000	2,000	23.08%
101.1010.51120	Social Security	2,170	2,175	1,976	2,000	2,000	2,000	-8.05%
101.1010.51125	Medicare	678	678	678	685	692	706	1.03%
101.1010.51200	Health Insurance	3,113	3,269	3,635	3,825	4,016	4,217	17.01%
101.1010.51300	Worker's Compensation	526	542	542	558	572	586	2.95%
	Sub-Total Personnel	54,472	55,021	55,752	56,285	56,986	58,232	2.30%
101.1010.52100	Travel & Training	4,190	5,000	4,000	5,000	5,000	5,000	0.00%
101.1010.53410	Equipment Maintenance	21	-	-	-	-	-	
101.1010.53600	Legal Advertising	3,615	5,000	4,000	5,000	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	606	1,500	1,200	1,500	1,500	1,500	0.00%
101.1010.53710	Code Supplement	9,210	15,000	9,396	15,000	12,500	12,500	0.00%
101.1010.53720	Historical Record Archiving	-	-	-	10,000	10,000	10,000	100.00%
101.1010.53800	Dues & Subscriptions	1,564	1,810	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	10,287	6,500	10,000	15,000	15,000	15,000	130.77%
101.1010.54100	Office Supplies	349	1,250	500	1,500	500	500	20.00%
101.1010.54700	Other Supplies	497	250	500	1,500	500	500	500.00%
101.1010.54710	Mayor's Account	10	300	-	300	300	300	0.00%
	Sub-Total Other Operating	30,349	36,610	31,406	56,610	52,110	52,110	54.63%
101.1010.55200	Equipment	2,304	100	-	1,500	100	1,500	1400.00%
Total City Council		87,125	91,731	87,158	114,395	109,196	111,842	24.71%

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)							
		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	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

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.

Other Contractual - \$3,500 increase due to additional costs for online agenda management software.

GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1020.52100	Travel & Training	613	500	264	500	500	500	0.00%
101.1020.53383	Contract - Cable A. Com.	28,000	28,000	28,000	28,000	28,000	28,000	0.00%
101.1020.53600	Legal Advertising	1,136	2,500	1,000	1,500	1,250	1,250	-40.00%
101.1020.53700	Printing & Reproduction	684	1,000	750	1,000	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	335	500	335	500	500	500	0.00%
101.1020.53990	Other Contractual	3,849	6,500	6,500	10,000	6,500	6,500	53.85%
101.1020.54100	Office Supplies	455	500	750	500	500	500	0.00%
101.1020.54700	Other Supplies	1,110	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	36,182	40,500	38,599	43,000	39,250	39,250	6.17%
101.1020.55200	Equipment	-	300	-	-	-	-	-100.00%
Total Boards & Commissions		36,182	40,800	38,599	43,000	39,250	39,250	5.39%

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)									
	F/P/S	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>	2024 <u>Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council									
Human Resources Generalist	F	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00
ADMINISTRATION TOTAL		3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00

BUDGET HIGHLIGHTS

Wages and Benefits - Includes \$35,000 for City Manager leave buyouts at retirement and \$12,000 for one-month salary overlap with new Manager
2023-2024 Budgets include 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

Equipment - Increased from prior year for new furniture/equipment required by the new City Manager and/or HR Generalist

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1030.51000	Salary & Wages	199,053	262,629	206,988	316,195	289,631	309,905	20.40%
101.1030.51110	O.P.E.R.S.	32,623	36,768	28,978	42,587	40,548	43,387	15.83%
101.1030.51125	Medicare	2,985	3,808	3,001	4,411	4,200	4,494	15.83%
101.1030.51200	Health Insurance	34,229	66,870	22,504	62,003	75,000	78,750	-7.28%
101.1030.51300	Worker's Compensation	4,486	3,750	2,750	3,000	3,075	3,152	-20.00%
101.1030.51400	Life Insurance	192	300	200	200	200	200	-33.33%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	278,368	378,925	269,222	433,196	417,454	444,687	14.32%
101.1030.52100	Travel & Training	4,083	6,000	4,000	7,500	7,500	7,500	25.00%
101.1030.53100	Utilities	958	1,200	1,100	1,200	1,200	1,200	0.00%
101.1030.53700	Printing & Reproduction	606	1,000	850	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	2,463	4,500	3,126	4,000	4,000	4,000	-11.11%
101.1030.53990	Other Contractual	843	2,000	2,000	2,000	2,000	2,000	0.00%
101.1030.54100	Office Supplies	427	1,000	750	1,000	1,000	1,000	0.00%
101.1030.54700	Other Supplies	133	500	500	500	500	500	0.00%
	Sub-Total Other Operating	9,513	16,200	12,326	17,200	17,200	17,200	6.17%
101.1030.55200	Equipment	-	500	200	2,500	300	300	400.00%
Total Administration		287,881	395,625	281,748	452,896	434,954	462,187	14.48%

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

		STAFFING (FTE)							
	<u>F/P/S</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</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
Custodian (2)	P	0.75	0.75	1.00	1.00	1.00	0.60	0.60	0.60
Laborer	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING & FACILITY SERVICES TOTAL		1.75	1.75	2.00	2.00	2.00	1.60	1.60	1.60

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.

Equipment Operation - Increase is due to the increased cost of fuel for the Facility Manager's vehicle.

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1040.51000	Salary & Wages	106,507	113,787	112,582	117,201	120,131	128,540	3.00%
101.1040.51110	O.P.E.R.S.	14,560	15,930	15,761	16,408	16,818	17,996	3.00%
101.1040.51125	Medicare	352	475	475	475	475	475	0.00%
101.1040.51200	Health Insurance	24,056	24,700	23,124	24,280	25,494	26,769	-1.70%
101.1040.51300	Worker's Compensation	1,867	1,953	1,953	2,002	2,052	2,103	2.51%
101.1040.51400	Life Insurance	109	65	65	100	100	100	53.85%
101.1040.51500	Uniforms	254	250	250	250	250	500	0.00%
	Sub-Total Personnel	147,705	157,160	154,210	160,716	165,320	176,483	2.26%
101.1040.52100	Travel & Training	75	2,500	2,500	2,500	2,500	2,500	0.00%
101.1040.53100	Utilities	26,506	25,000	22,885	25,000	25,000	25,000	0.00%
101.1040.53323	Computer Network Services	1,783	12,500	12,500	7,000	7,000	7,000	-44.00%
101.1040.53410	Equipment Maintenance	13,322	14,425	12,500	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	9,989	10,000	10,000	10,000	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	26,410	25,000	25,000	25,000	25,000	25,000	0.00%
101.1040.53500	Insurance	24,500	22,246	21,952	21,952	24,147	26,562	-1.32%
101.1040.53700	Printing & Reproduction	217	100	100	100	100	100	0.00%
101.1040.53800	Dues & Subscriptions	-	140	100	140	140	140	0.00%
101.1040.53990	Other Contractual	21,572	25,000	25,000	25,000	25,000	25,000	0.00%
101.1040.54200	Equipment Operation	1,284	1,000	1,000	1,250	1,000	1,000	25.00%
101.1040.54310	Maintenance Supplies	478	7,500	500	7,500	7,500	7,500	0.00%
101.1040.54700	Other Supplies	261	300	300	300	300	300	0.00%
	Sub-Total Other Operating	126,397	145,711	134,337	140,167	142,112	144,527	-3.80%
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		274,102	303,371	288,547	301,383	307,933	321,510	-0.66%

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)		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Finance Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
		2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
FINANCE -									
ADMINISTRATION TOTAL									

PERFORMANCE MEASURES		2017	2018	2019	2020	2021	2022	2023	2024
		<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		2,738	2,782	2,799	2,734	2,860	2,893	2,750	2,750
Purchase Orders Issued		1,608	1,878	1,875	1,497	1,662	2,140	1,500	1,500
GFOA Certificate		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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1070.51000	Salary & Wages	172,135	178,023	177,868	183,204	187,784	200,929	2.91%
101.1070.51050	Wages - part time	10,052	11,000	11,500	12,000	12,000	12,000	9.09%
101.1070.51110	O.P.E.R.S.	25,122	26,463	26,512	27,329	27,970	29,810	3.27%
101.1070.51125	Medicare	2,554	2,741	2,746	2,830	2,897	3,087	3.25%
101.1070.51200	Health Insurance	48,431	51,117	47,765	50,153	52,661	55,294	-1.89%
101.1070.51300	Worker's Compensation	2,836	2,921	2,250	2,350	2,409	2,469	-19.55%
101.1070.51400	Life Insurance	154	125	125	125	200	200	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
	Sub-Total Personnel	264,284	275,390	271,766	281,991	289,920	307,789	2.40%
101.1070.52100	Travel & Training	2,083	2,000	1,000	2,000	2,000	2,000	0.00%
101.1070.53100	Utilities	63	150	-	-	-	-	-100.00%
101.1070.53410	Equipment Maintenance	14,658	13,500	13,500	14,000	14,280	14,566	3.70%
101.1070.53700	Printing & Reproduction	1,854	1,250	1,750	1,750	1,500	1,500	40.00%
101.1070.53800	Dues & Subscriptions	340	270	270	270	270	270	0.00%
101.1070.53990	Other Contractual	2,220	3,000	3,000	3,500	3,500	3,500	16.67%
101.1070.54100	Office Supplies	1,229	2,000	2,000	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	374	-	-	-	-	-	0.00%
	Sub-Total Other Operating	22,821	22,170	21,520	23,520	23,550	23,836	6.09%
101.1070.55200	Equipment	-	300	-	2,800	300	300	833.33%
Total Finance - Administration		287,105	297,860	293,286	308,311	313,770	331,925	3.51%

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)

		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	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
Finance Clerk II	F	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
UTILITY BILLING TOTAL		3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00

PERFORMANCE MEASURES

	2017	2018	2019	2020	2021	2022	2023	2024
	<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	62,962	63,636	64,101	64,430	65,548	69,065	69,410	69,757
Utility Connections	9,175	9,334	9,534	9,574	9,612	9,692	9,731	9,770
No. of ACH Payments	12,507	13,878	15,587	16,488	17,721	18,901	20,000	20,140
ACH Pymts./Bills Issued	19.86%	21.81%	24.32%	25.59%	27.04%	27.37%	28.81%	28.87%
No. of Bills e-mailed	6,777	5,929	7,058	7,896	8,785	8,539	8,700	8,800
Active Utility Accounts	5,249	5,304	5,404	5,454	5,714	5,761	5,800	5,850
Electric Meters	5,002	5,071	5,171	5,221	5,268	5,240	5,290	5,340
Water Meters	4,191	4,263	4,363	4,413	4,460	4,452	4,502	4,552
*Refuse Customers Billed	4,105	4,163	4,263	4,313	4,267	4,139	4,189	4,239

BUDGET HIGHLIGHTS

Salary and Wages - Includes the Utility Billing Supervisor & 3 FT Finance Clerks II's. (3rd Clerk position added 3/13/2023)

Postage - Cost of mailing utility bills is \$2,200/month, past due bills is \$450/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 & replacement items (10-key calculators, etc.).

2024 budget includes \$ for new folder/inserters. Costs to be split between departments 1070/1080/1090.

* Refuse # of customers billed dropped due to removing Liberty Commons and Windridge in October of 2022, with the changeover to Republic.

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1080.51000	Salary & Wages	185,365	226,971	230,568	251,751	258,045	276,108	10.92%
101.1080.51075	Overtime	427	1,000	250	1,000	1,000	1,000	0.00%
101.1080.51110	O.P.E.R.S.	25,869	31,916	32,315	35,385	36,266	38,795	10.87%
101.1080.51125	Medicare	2,473	3,306	3,347	3,665	3,756	4,018	10.86%
101.1080.51200	Health Insurance	72,055	89,415	83,820	94,780	99,519	104,495	6.00%
101.1080.51300	Worker's Compensation	2,399	2,471	2,471	3,832	3,947	4,065	55.08%
101.1080.51400	Life Insurance	205	200	200	200	200	160	0.00%
	Sub-Total Personnel	288,793	355,279	352,971	390,613	402,733	428,641	9.95%
101.1080.52100	Travel & Training	2,133	6,000	5,500	6,000	6,000	6,000	0.00%
101.1080.53410	Equipment Maintenance	14,335	10,670	11,500	12,000	12,000	12,000	12.46%
101.1080.53700	Printing & Reproduction	917	7,200	2,500	7,200	7,200	7,200	0.00%
101.1080.53990	Other Contractual	9,272	12,500	14,000	12,000	12,000	12,000	-4.00%
101.1080.54100	Office Supplies	3,497	5,500	5,500	6,000	6,000	6,250	9.09%
101.1080.54110	Postage	28,588	30,300	31,000	34,800	36,800	38,800	14.85%
101.1080.54700	Other Supplies	1,393	3,000	2,000	2,500	2,500	2,500	-16.67%
	Sub-Total Other Operating	60,135	75,170	72,000	80,500	82,500	84,750	7.09%
101.1080.55200	Equipment	400	2,000	500	5,000	2,000	2,000	150.00%
Total Finance - Utility Billing		349,328	432,449	425,471	476,113	487,233	515,391	10.10%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

STAFFING (FTE)

		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

PERFORMANCE MEASURES

	2017	2018	2019	2020	2021	2022	2023	2024
<u>All Funds</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	\$5,990,525	\$6,206,490	\$6,602,714	\$6,867,987	\$7,836,881	\$8,408,008	\$8,912,488	\$9,224,426
Collection Cost as a % of Revenue	3.09%	3.05%	2.93%	3.00%	2.89%	2.74%	2.91%	2.89%
Tax Refunds	\$ 171,902	\$ 172,175	\$ 165,004	\$ 170,855	\$ 263,719	\$ 207,191	\$ 175,000	\$ 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 tax returns, quarterly statements, etc.

Equipment - includes the shared costs of the folder/insert machine detailed in the Utility Billing Department.

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1090.51000	Salary & Wages	126,785	132,677	130,230	136,137	140,221	150,037	2.61%
101.1090.51050	Wages - part time	10,048	11,500	11,500	12,000	12,000	12,000	4.35%
101.1090.51075	Overtime	157	250	250	250	250	250	0.00%
101.1090.51110	O.P.E.R.S.	19,118	20,220	19,842	20,494	21,346	22,685	1.36%
101.1090.51125	Medicare	1,915	2,091	2,055	2,119	2,207	2,350	1.34%
101.1090.51200	Health Insurance	48,063	46,708	44,455	46,678	49,012	51,462	-0.06%
101.1090.51300	Worker's Compensation	2,226	2,787	2,500	2,500	2,563	2,627	-10.30%
101.1090.51400	Life Insurance	127	125	125	125	125	150	0.00%
	Sub-Total Personnel	208,439	216,358	210,957	220,303	227,724	241,560	1.82%
101.1090.52100	Travel & Training	609	1,500	1,000	1,100	1,100	1,150	-26.67%
101.1090.53410	Equipment Maintenance	9,740	13,500	10,207	11,400	11,800	12,200	-15.56%
101.1090.53700	Printing & Reproduction	4,211	5,750	5,250	5,300	5,500	5,700	-7.83%
101.1090.53800	Dues & Subscriptions	45	45	45	45	45	45	0.00%
101.1090.53990	Other Contractual	1,536	2,400	2,000	2,100	2,200	2,300	-12.50%
101.1090.54100	Office Supplies	330	1,000	500	500	500	500	-50.00%
101.1090.54110	Postage	5,068	6,400	6,000	6,600	6,800	7,000	3.13%
	Sub-Total Other Operating	21,539	30,595	25,002	27,045	27,945	28,895	-11.60%
101.1090.55200	Equipment	-	1,500	-	2,800	300	300	86.67%
101.1090.57310	Tax Refunds	110,620	100,000	100,000	100,000	100,000	100,000	0.00%
Total Finance - Income Tax		340,598	348,453	335,959	350,148	355,969	370,755	0.49%

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)

		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1
Law Total		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 being assigned more hours (2,080) consistent with other full-time employees of 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.1100.51000	Salary & Wages	44,004	118,000	82,500	121,540	124,579	133,299	3.00%
101.1100.51110	O.P.E.R.S.	6,160	16,520	11,550	17,016	17,441	18,662	3.00%
101.1100.51125	Medicare	596	1,711	1,196	1,762	1,806	1,933	2.98%
101.1100.51200	Health Insurance	24,569	28,366	28,366	29,784	31,273	32,837	5.00%
101.1100.51300	Worker's Compensation	735	757	650	1,500	1,553	1,607	98.15%
101.1100.51400	Life Insurance	64	60	60	60	60	60	0.00%
	Sub-Total Personnel	76,128	165,414	124,322	171,662	176,712	188,397	3.78%
101.1100.52100	Travel & Training	250	2,500	-	2,500	2,500	2,500	0.00%
101.1100.53332	Public Defender Fees	4,885	4,885	4,885	4,885	4,885	4,885	0.00%
101.1100.53335	Other Legal Fees	40,165	10,000	10,000	10,000	10,000	10,000	0.00%
101.1100.53500	Insurance	1,975	1,793	1,500	1,500	1,650	1,650	-16.34%
101.1100.53800	Dues & Subscriptions	850	1,000	850	850	850	850	-15.00%
101.1100.54100	Office Supplies	-	5,000	2,500	5,000	5,000	5,000	0.00%
	Sub-Total Other Operating	48,125	25,178	19,735	24,735	24,885	24,885	-1.76%
Total Law		124,253	190,592	144,057	196,397	201,597	213,282	3.05%

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)

		2017	2018	2019	2020	2021	2022	2023	2024
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Detective	F	1	1	1	1	1	1	1	1
Officer	F	12	12	12	12	12	12	12	12
DARE SRO	F	1	1	1	1	1	1	3	3
Records Supervisor	F	1	1	1	1	1	1	1	1
Records Clerk	F	1	1	0	0	0	0	0	0
Records Clerk	P	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
POLICE TOTAL		22.7	22.7	22.7	22.7	22.7	22.7	24.7	24.7

PERFORMANCE MEASURES

		2017	2018	2019	2020	2021	2022	2023	2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	455	511	327	406	334	450	450	450
	Adult	380	418	301	372	312	350	350	350
	Juvenile	75	93	26	34	22	50	50	50
Calls for Service:	Total	13,869	13,599	14,326	13,000	24,891	24,000	24,000	24,000
	Criminal	2,859	2,926	1,945	1,600	3,106	3,200	3,200	3,200
	Non-Criminal	5,420	4,754	6,412	4,000	6,410	7,000	7,000	7,000
	Accident	190	223	152	110	163	230	230	230
	Crime Prevention	5,400	7,400	4,914	8,000	15,385	15,000	15,000	15,000
Traffic Related Calls:	Total	2,913	2,896	2,882	5,100	5,281	5,100	5,100	5,100
	Citations	1,050	657	380	150	275	350	350	350
	D.U.I.	49	55	55	30	50	50	50	50
	Accident	190	223	216	120	163	230	230	230
	Warnings	1567	2016	1131	450	913	1200	1200	1200
	Parking	106	209	111	50	50	50	50	50
<u>Response Time (hr:min:sec)</u>									
Time to Dispatch		0:10:27	0:11:17	0:10:00	0:11:17	0:11:17	0:11:17	0:11:17	0:11:17
Time Enroute		0:05:02	0:05:53	0:04:32	0:05:53	0:05:53	0:05:53	0:05:53	0:05:53
Time on Scene		0:21:15	0:23:26	0:23:20	0:23:26	0:23:26	0:23:26	0:23:26	0:23:26
Total Call Time		0:39:35	0:40:34	0:40:39	0:40:34	0:40:34	0:40:34	0:40:34	0:40:34

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,768,006	1,876,828	1,936,828	2,085,715	2,148,286	2,309,408	11.13%
101.2110.51025	Wages - Others	74,699	75,031	76,321	81,139	83,573	89,841	8.14%
101.2110.51075	Overtime	178,084	146,000	209,286	146,000	146,000	200,000	0.00%
101.2110.51110	O.P.E.R.S.	10,154	10,504	10,747	11,360	13,100	13,978	8.15%
101.2110.51115	Police Pension	378,001	394,451	418,492	406,714	448,166	479,585	3.11%
101.2110.51125	Medicare	29,176	30,419	32,225	31,419	34,479	37,689	3.29%
101.2110.51200	Health Insurance	366,402	386,360	386,360	429,259	450,722	473,258	11.10%
101.2110.51300	Worker's Compensation	32,656	34,984	27,275	32,986	33,811	34,656	-5.71%
101.2110.51400	Life Insurance	1,427	1,848	1,600	1,932	1,850	1,850	4.55%
101.2110.51500	Uniforms	35,193	29,800	42,770	31,400	30,000	30,000	5.37%
	Sub-Total Personnel	2,873,798	2,986,225	3,141,904	3,257,924	3,389,987	3,670,264	9.10%
101.2110.52100	Travel & Training	44,437	46,519	46,519	49,000	50,000	50,000	5.33%
101.2110.53100	Utilities	23,753	26,500	26,500	28,120	28,120	28,120	6.11%
101.2110.53210	Rents & Leases	3,000	3,336	3,336	3,336	3,400	3,500	0.00%
101.2110.53410	Equipment Maintenance	6,497	5,705	5,705	5,850	6,000	6,000	2.54%
101.2110.53430	Vehicle Maintenance	3,710	25,420	39,713	28,000	28,000	28,000	10.15%
101.2110.53440	Radio Maintenance	2,472	2,500	2,500	2,500	2,500	2,000	0.00%
101.2110.53441	Vehicle Striping	300	2,000	2,000	2,400	2,400	2,400	20.00%
101.2110.53500	Insurance	26,994	24,511	26,750	26,750	29,425	32,368	9.13%
101.2110.53700	Printing & Reproduction	3,432	3,800	3,800	4,000	4,000	4,000	5.26%
101.2110.53800	Dues & Subscriptions	5,354	7,570	7,570	12,520	12,520	12,520	65.39%
101.2110.53990	Other Contractual	57,700	78,129	78,129	67,597	63,000	63,000	-13.48%
101.2110.53991	DARE/SRO Expenses	3,696	4,000	5,025	6,000	3,000	3,000	50.00%
101.2110.54100	Office Supplies	4,564	5,780	5,780	7,660	7,660	7,660	32.53%
101.2110.54200	Equipment Operation	62,524	54,000	51,250	60,000	54,000	50,000	11.11%
101.2110.54320	Firearm Supplies	16,448	8,345	9,573	10,845	11,000	11,000	29.96%
101.2110.54330	Photo Supplies	466	800	900	800	800	800	0.00%
101.2110.54700	Other Supplies	6,883	7,560	7,560	9,300	9,300	9,300	23.02%
	Sub-Total Other Operating	272,230	306,475	322,610	324,678	315,125	313,668	5.94%
101.2110.55200	Equipment	9,236	10,000	16,568	10,500	10,000	10,000	5.00%
Total Police		3,155,264	3,302,700	3,481,082	3,593,102	3,715,112	3,993,932	8.79%

GENERAL FUND - DEPARTMENT: FIRE/EMERGENCY MEDICAL SERVICES

STAFFING (FTE)		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1.00	1.00	0.50	1.00	1.00	1.00	1.00	1.00
Asst. Chief	F	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Captain	F							4.00	4.00
Paramedic / EMT	F								8.00
Paramedic / EMT	P	28.00	32.00	32.00	32.00	13.00	15.00	15.00	12.00
Dual Certified FF/EMT	P	0.00	0.00	0.00	0.00	23.00	23.00	23.00	20.00
Volunteer	P/S	0.00	0.00	0.00	0.00	8.00	8.00	8.00	12.00
Administrative Secretary	F							1.00	1.00
EMS TOTAL		29.00	33.00	32.50	34.00	46.00	48.00	53.00	59.00
Volunteer hours - Fire		11,431	11,431	3,761	1,645	2,421	3,011	3,000	3,000
Part time hours - TCFES		28,850	28,850	27,260	31,692	38,438	38,815	43,800	43,800

PERFORMANCE MEASURES		2017	2018	2019	2020	2021	2022	2023	2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Total Calls		2,335	2,195	2,487	2,009	2,056	2,447	2,500	2,600
	EMS	1,970	1,927	2,086	1,715	1,644	2,060	2,100	2,150
	Fire	365	268	401	294	411	387	400	450
	No Transport	452	41%	35%	36%	27%	26%	33%	33%
City Calls	EMS/Fire	1,472	1,543	1,529	1,500	1,456	1,743	1,825	1,898
		342	188	240	200				
Township Calls	EMS/Fire	498	547	515	509	506	587	675	702
		115	88	114	94				
Mutual Aid		32	18	42	45	94	118	100	90
		15	40	47	40				
FIRE: Response Time (min)		9.4	9.3	10.8	7.0	6:30	10:00	7:00	8:00
Dollar Loss		\$200,000	\$415,500	\$643,000	\$200,000	\$110,900	\$2,404,600	\$600,000	\$600,000
Total Overlapping Calls			\$95,000	\$108,000	\$80,000	\$150	23%	22%	27%
Structure Fires		10	7	6	8	8	28	18	20
Fire Insp. Conducted		120	221	226	238	186	378	200	350
EMS: Average Time to Arrive (min)		6	7:42	5:59	7:00	5:25	5:43	6:00	6:00
90th Percentile to arrival			12:09	9:43	10:00	8:20	8:47	8:30	8:30
90th Time On Scene (min)		16	14:29	21:55	14:00	13:44	21:42	22:47	20:00
Total Call Length (min)			56:51:00	1:00:21	60:00:00	54:24:00	56:12:00	55:21:00	60:00:00
Total Training Hours		40	1,680	698	2,000	2,000	1,535	2,000	2,001

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	802,984	817,918	865,846	1,205,102	1,544,778	1,501,976	2,277,140	3,106,076
Total Fire Expenditures	206,748	261,601	344,332					
Fire/EMS Contract Receipts (EMS effective 2018, Fire add		(257,957)	(257,957)	(263,357)	(398,295)	(398,295)	(721,261)	(838,641)
EMS Run Receipts (net of Twp contract)	(699,004)	(566,463)	(342,304)	(350,533)	(353,794)	(391,911)	(365,000)	(365,000)
Net Costs to the City	103,980	255,099	609,917	591,212	792,689	711,770	1,190,879	1,902,435

Annual Per Capita Cost to City Residents \$ 10.73 \$ 26.33 \$ 62.95 \$ 61.02 \$ 81.81 \$ 73.46 \$ 118.87 \$ 189.90

GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.2130.51060	Salary & Wages	845,639	1,384,817	1,121,309	1,882,213	1,993,715	2,182,226	35.92%
101.2130.51075	Overtime	32,178	50,000	20,000	50,000	51,500	53,045	0.00%
101.2130.51110	O.P.E.R.S.	96,360	200,874	20,000	31,886	30,000	25,000	-84.13%
101.2130.51115	Fire Pension	44,859	132,301	91,301	279,122	287,912	370,498	110.97%
101.2130.51120	Social Security	1,158	300	28,800	18,992	20,000	18,000	6230.67%
101.2130.51121	Fire Dependent's Fund	-	1,500	1,500	1,500	1,500	1,500	0.00%
101.2130.51125	Medicare	12,787	20,805	12,000	24,546	25,282	26,500	17.98%
101.2130.51200	Health Insurance	48,097	149,537	96,000	351,403	370,000	407,626	134.99%
101.2130.51300	Worker's Compensation	13,642	37,024	15,000	27,292	35,747	39,127	-26.29%
101.2130.51400	Life Insurance	127	300	300	500	400	225	66.67%
101.2130.51410	Accident Insurance	-	2,500	2,500	2,500	2,500	2,500	0.00%
101.2130.51500	Uniforms	17,817	30,000	25,000	27,093	27,906	28,743	-9.69%
	Sub-Total Personnel	1,112,664	2,009,958	1,433,710	2,697,046	2,846,462	3,154,989	34.18%
101.2130.52100	Travel & Training	19,878	25,084	20,000	26,457	27,655	29,000	5.47%
101.2130.53100	Utilities	44,407	45,000	45,000	45,000	45,000	45,000	0.00%
101.2130.53310	Billing Services	30,266	27,550	27,550	28,500	29,500	30,000	3.45%
101.2130.53320	Medical Testing	14,629	24,561	23,000	28,069	30,000	32,500	14.28%
101.2130.53410	Equipment Maintenance	12,600	33,117	33,117	35,351	36,500	36,500	6.75%
101.2130.53420	Facilities Maintenance	23,785	23,631	23,631	23,360	26,000	26,500	-1.15%
101.2130.53430	Vehicle Maintenance	58,109	36,663	36,663	35,100	40,000	40,000	-4.26%
101.2130.53440	Radio Maintenance	13,077	13,105	40,000	14,795	15,000	16,000	12.90%
101.2130.53500	Insurance	27,474	24,946	24,250	24,250	26,675	29,343	-2.79%
101.2130.53600	Advertising	1,799	3,569	12,500	5,500	3,935	12,500	54.10%
101.2130.53700	Printing & Reproduction	1,444	-	1,750	1,750	2,000	2,000	100.00%
101.2130.53800	Dues & Subscriptions	5,181	6,780	6,780	7,000	7,365	7,500	3.24%
101.2130.53990	Other Contractual	33,003	27,939	27,939	30,398	30,500	31,000	8.80%
101.2130.54100	Office Supplies	7,522	6,365	6,365	6,500	6,750	6,750	2.12%
101.2130.54200	Equipment Operation	38,730	40,000	35,000	40,000	40,000	40,000	0.00%
101.2130.54330	Medical Supplies	8,148	15,141	500	-	-	-	-100.00%
101.2130.54335	Medical Supplies	555	-	15,500	16,000	16,500	16,500	100.00%
101.2130.54500	Grant Supplies/Expenses	-	-	582	-	-	-	0.00%
101.2130.54700	Other Supplies	6,434	5,000	5,000	5,000	10,000	10,000	0.00%
	Sub-Total Other Operating	347,041	358,451	385,127	373,029	393,379	411,093	4.07%
101.2130.55200	Equipment	42,271	32,462	32,462	36,000	34,317	35,000	10.90%
TOTAL FIRE/EMERGENCY MEDICAL SERVICES		1,501,976	2,400,871	1,851,299	3,106,076	3,274,158	3,601,082	29.37%

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)							
		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Community Development Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
COMMUNITY DEVELOPMENT & REVITALIZATION TOTAL		3.00	3.00	2.50	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.

Economic Development Incentive - The local CIC (Tipp Improvement Corporation) is anticipated to be much more active in the next year of two completing a development plan and purchasing property as needed to facilitate that plan. The TIC does not have operating funds and will rely on the City to provide funding for completion of this development plan. These funds are set aside as a starting point for this process.

GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.3140.51000	Salary & Wages	169,910	187,753	180,055	186,357	192,879	207,345	-0.74%
101.3140.51050	Wages - Part Time	24,297	27,000	16,403	22,500	25,000	26,875	-16.67%
101.3140.51075	Overtime	1,130	1,500	1,803	1,750	2,000	2,000	16.67%
101.3140.51110	O.P.E.R.S.	26,958	30,275	27,757	29,485	30,783	33,071	-2.61%
101.3140.51125	Medicare	2,796	2,744	2,875	3,054	3,188	3,425	11.30%
101.3140.51200	Health Insurance	33,352	37,215	32,752	34,390	36,110	37,915	-7.59%
101.3140.51300	Worker's Compensation	3,212	3,308	2,500	2,575	2,652	2,719	-22.16%
101.3140.51400	Life Insurance	220	200	200	200	200	130	0.00%
101.3140.51600	Vehicle Allowance	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
	Sub-Total Personnel	264,875	292,995	267,345	284,311	296,813	317,480	-2.96%
101.3140.52100	Travel & Training	1,322	4,000	1,500	4,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,531	1,600	1,600	1,680	1,764	1,852	5.00%
101.3140.53361	Economic Development Inc.	-	-	500,000	500,000	-	-	100.00%
101.3140.53363	Economic Development	50,536	45,000	30,000	45,000	45,000	45,000	0.00%
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	5,445	6,000	6,000	6,500	34.62%
101.3140.53387	Weed Cutting/Prop. Maint.	750	500	500	1,000	1,000	1,000	100.00%
101.3140.53410	Equipment Maintenance	2,971	4,300	2,500	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	423	2,250	500	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	1,354	1,300	1,000	1,100	1,100	1,100	-15.38%
101.3140.53990	Other Contractual	1,660	7,500	2,500	7,500	7,500	7,500	0.00%
101.3140.54100	Office Supplies	466	1,200	850	1,000	1,000	1,000	-16.67%
101.3140.54200	Equipment Operation	582	750	532	650	650	650	-13.33%
101.3140.54700	Other Supplies	-	250	-	250	250	250	0.00%
	Sub-Total Other Operating	96,052	103,107	576,927	604,730	104,814	105,402	486.51%
101.3140.55200	Equipment	-	500	-	500	500	500	0.00%
TOTAL COMM. DEV. & REVITALIZATION		360,927	396,602	844,272	889,541	402,127	423,382	124.29%

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)

		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.40	0.40	0.00	0.10	0.10	0.10	0.10	0.10
Deputy Director of Municipal Services	F	0.10	0.10	0.10	0.00	0.00	0.00	0.00	0.00
Public Works Technician	F	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
ENGINEERING TOTAL		1.50	1.50	0.10	0.10	0.10	0.10	0.10	0.10

PERFORMANCE MEASURES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
City Projects Managed	7	8	8	8	8	8	8	8
City Projects Inspected	6	7	7	7	7	7	7	7
Walk/Drives Inspected	48	48	48	48	48	48	48	48

BUDGET HIGHLIGHTS

Professional Services - these funds are used for a professional engineering firm to review subdivision plans and to complete engineering services for City projects not directly tied to a major capital improvement project (those engineering fees are included in the project costs in the respective funds completing that project).

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.3150.51000	Salary & Wages	12,727	12,535	11,654	12,414	12,786	13,681	-0.97%
101.3150.51110	O.P.E.R.S.	1,769	1,755	1,632	1,738	1,930	2,055	-0.97%
101.3150.51125	Medicare	220	182	170	180	200	213	-1.10%
101.3150.51200	Health Insurance	3,938	4,000	3,355	3,000	3,150	3,465	-25.00%
101.3150.51300	Worker's Compensation	180	185	185	190	196	1,000	2.70%
101.3150.51400	Life Insurance	49	60	-	-	-	-	-100.00%
101.3150.51600	Vehicle Allowance	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
	Sub-Total Personnel	21,883	21,717	19,996	21,522	23,262	25,415	-0.90%
101.3150.52100	Travel & Training	780	-	-	-	-	-	0.00%
101.3150.53100	Utilities	1,150	2,000	1,600	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	70,912	50,000	75,000	75,000	75,000	75,000	50.00%
101.3150.53700	Printing & Reproduction	243	250	250	250	250	250	0.00%
101.3150.53800	Dues & Subscriptions	35	250	235	235	235	235	-6.00%
101.3150.53990	Other Contractual	864	2,500	7,500	5,000	5,000	5,000	100.00%
101.3150.54100	Office Supplies	550	1,250	750	1,000	1,000	1,000	-20.00%
101.3150.54700	Other Supplies	200	300	300	300	300	300	0.00%
	Sub-Total Other Operating	74,734	56,550	85,635	83,785	83,785	83,785	48.16%
101.3150.55200	Equipment	-	-	-	-	-	-	0.00%
TOTAL ENGINEERING		96,617	78,267	105,631	105,307	107,047	109,200	34.55%

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	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.15	0.15	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services	F	0.10	0.10	0.10	0.10	0.10	0.00	0.00	0.00
Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 1	F	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		5.50	5.50	5.35	5.35	5.35	5.25	5.75	5.75

		PERFORMANCE MEASURES							
		2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
Number of Parks		17	17	17	17	17	18	18	18
Acres of Park Maintained		436	436	436	436	436	436	436	436
Acres Mowed		240	240	240	240	240	240	240	240
Number of Ball Fields		16	16	16	16	16	16	16	16
Number of Soccer Fields		22	22	22	22	22	22	22	22
Miles of Bike Trails		3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70

BUDGET HIGHLIGHTS

Wages - includes 6 full-time (1 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 yard waste 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.

Turf Supplies - Maintain soccer & baseball fields broadleaf weed control at twice per year. Chemical costs have increased in recent years.

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

GENERAL FUND - DEPARTMENT: PARKS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.4180.51000	Salary & Wages	228,031	265,140	267,580	260,458	266,969	286,992	-1.77%
101.4180.51050	Wages - Seasonal	26,868	20,000	20,000	20,000	20,000	25,000	0.00%
101.4180.51075	Overtime	16,008	15,000	15,000	17,500	17,500	17,500	16.67%
101.4180.51110	O.P.E.R.S.	38,571	42,020	42,361	41,714	42,626	46,129	-0.73%
101.4180.51125	Medicare	3,877	4,352	4,387	4,320	4,415	4,778	-0.73%
101.4180.51200	Health Insurance	88,908	99,257	99,257	90,626	95,157	99,915	-8.70%
101.4180.51300	Worker's Compensation	3,962	4,081	3,081	3,173	3,252	3,334	-22.25%
101.4180.51400	Life Insurance	267	225	225	250	250	250	11.11%
101.4180.51500	Uniforms	2,620	2,400	2,400	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	409,112	452,475	454,291	440,442	452,570	486,297	-2.66%
101.4180.52100	Travel & Training	631	1,500	2,500	2,000	2,500	2,500	33.33%
101.4180.53100	Utilities	19,935	25,000	27,500	35,000	40,000	40,000	40.00%
101.4180.53380	Tree Maintenance	8,070	10,000	10,000	10,000	15,000	15,000	0.00%
101.4180.53410	Equipment Maintenance	17,342	19,500	19,500	20,000	20,000	17,000	2.56%
101.4180.53411	Park Maintenance	14,715	15,000	15,000	10,000	10,000	10,000	-33.33%
101.4180.53500	Insurance	3,500	3,207	3,163	3,163	3,479	3,827	-1.37%
101.4180.53961	Contract - Mowing	14,703	20,000	20,000	20,000	20,000	20,000	0.00%
101.4180.53990	Other Contractual	16,944	18,500	18,500	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	24,253	30,000	27,500	25,000	25,000	25,000	-16.67%
101.4180.54310	Maintenance Supplies	3,489	5,000	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	10,298	10,000	9,937	12,000	12,000	12,000	20.00%
101.4180.54550	Tree Replacement	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
101.4180.54560	Tree Donation	16,094	2,500	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	7,030	5,000	5,000	5,000	5,000	5,000	0.00%
101.4180.54700	Other Supplies	6,497	7,000	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	500	750	750	750	750	750	0.00%
	Sub-Total Other Operating	167,001	175,957	176,850	178,913	189,729	187,077	1.68%
101.4180.55200	Equipment	438	625	625	625	625	625	0.00%
	Sub-Total Capital Outlay	438	625	625	625	625	625	0.00%
TOTAL PARKS		576,551	629,057	631,766	619,980	642,924	674,000	-1.44%

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.4190.53950	Rec. Contract	8,850	17,700	26,550	17,700	17,700	17,700	0.00%
TOTAL RECREATION		8,850	17,700	26,550	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

Recruiting/Moving Expense - Includes \$40,000 for a professional recruitment firm to replace the retiring City Manager. Includes \$10,000 for a moving reimbursement/moving allowance for the new City Manager relocation.

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
101.6200.53310	Audit Fees	28,799	32,500	30,500	31,500	31,500	31,500	-3.08%
101.6200.53335	Bond Counsel/Special Legal	3,500	3,750	3,750	4,000	4,000	4,250	6.67%
101.6200.53341	Recruitment/Moving Expenses	-	-	-	50,000	-	-	100.00%
101.6200.53350	Personnel Consultant	8,788	5,000	2,500	25,000	7,500	7,500	400.00%
101.6200.53362	GAAP Conversion	20,250	20,250	20,250	21,000	21,000	21,500	3.70%
101.6200.53491	Parking Lot Lease	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
101.6200.53500	Insurance	15,500	14,074	16,437	16,437	18,081	19,889	16.79%
101.6200.53720	Community Newsletter	-	2,000	1,000	2,000	2,000	2,000	0.00%
101.6200.53930	County Auditor Fees	11,911	8,000	9,619	10,000	10,000	10,000	25.00%
101.6200.53960	Fireworks Contract	21,500	21,000	22,250	25,000	25,000	25,000	19.05%
101.6200.53990	Other Contractual	20,638	15,000	26,350	25,000	25,000	25,000	66.67%
101.6200.54900	Contingency	2,501	20,000	17,500	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	135,887	144,074	152,656	232,437	166,581	169,189	61.33%
101.6200.57100	Transfers Out	-	-	575,000	575,000	75,000	75,000	100.00%
101.6200.57300	Refunds	681	500	500	500	500	500	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	126,893	133,362	141,344	145,584	149,952	154,450	9.16%
101.6200.57500	Advances To	-	-	500,000	-	-	-	0.00%
	Sub-Total Transfers/Refunds	127,574	133,862	1,216,844	721,084	225,452	229,950	438.68%
TOTAL NON-DEPARTMENTAL		263,461	277,936	1,369,500	953,521	392,033	399,139	243.07%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	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>Actual</u>
Number of Visitors Per Season	25,903	32,650	37,774	39,629	0	31,037	30,744	32,789
Average Daily Attendance	320	363	466	490	0	398	338	390
Daily Fee Visitors	22,918	18,703	21,715	23,048	0	19,204	20,019	21,570
Swim Lesson Participants	192	165	149	161	0	0	87	67
Subsidy as a % of Expenses	N/A	N/A	N/A	N/A	N/A	4%	N/A	17%

BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$288,750 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.

**2024 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	150,571	135,000	155,581	150,000	157,500	165,375	11.11%
202.0000.44210	Pool - Season Passes	110,981	105,000	108,504	110,000	115,500	121,275	4.76%
202.0000.44211	Pool Lessons	4,055	5,000	2,705	5,000	5,000	5,000	0.00%
202.0000.44220	Concession Sales	95,040	85,000	96,242	95,000	95,000	95,000	11.76%
202.0000.44222	Pool Rental Fees	2,400	1,500	3,200	2,500	2,500	2,500	66.67%
202.0000.44226	Sales Tax - Pool	6,665	6,750	6,751	6,500	6,750	6,750	-3.70%
202.0000.47890	Other Misc. Revenues	3,344	1,000	1,000	1,000	1,000	1,000	0.00%
202.0000.49110	Transfers - General Fund	-	-	75,000	50,000	50,000	50,000	100.00%
202.0000.49210	Reimbursements	4	1,000	1,000	1,000	1,000	1,000	0.00%
Total Receipts		373,060	340,250	449,983	421,000	434,250	447,900	23.73%
202.4210.53100	Utilities	16,873	10,000	12,500	12,500	12,500	15,000	25.00%
202.4210.53372	Pool Management Fee	256,304	246,165	288,750	288,750	300,300	312,312	17.30%
202.4210.53410	Equipment Maintenance	9,829	12,500	23,500	12,500	12,500	12,500	0.00%
202.4210.53420	Facilities Maintenance	3,567	7,500	4,105	5,000	7,500	7,500	-33.33%
202.4210.53500	Insurance	3,000	2,724	2,700	2,700	2,970	3,267	-0.88%
202.4210.53990	Other Contracts	23,141	15,000	35,922	26,500	26,500	26,500	76.67%
202.4210.53993	Concession - Sales Tax	6,615	4,750	6,738	6,700	6,700	6,700	41.05%
202.4210.54700	Other Supplies	1,934	1,000	3,800	2,000	2,000	2,000	100.00%
202.4210.54720	CPM - Concession Supplies	48,653	35,000	65,000	55,000	60,000	65,000	57.14%
	Sub-Total Other Operating	369,916	334,639	443,015	411,650	434,470	454,279	23.01%
202.4210.57200	Reimbursements	305	500	500	500	500	500	0.00%
	Sub-Total Transfers/Refunds	305	500	500	500	500	500	0.00%
Total Expenditures		370,221	335,139	443,515	412,150	434,970	455,779	22.98%
Excess/(Deficiency) of Revenues Over Expenditures		2,839	5,111	6,468	8,850	(720)	(7,879)	
Fund Balance January 1st		4,943	7,782	7,782	14,250	23,100	22,380	
Fund Balance December 31st		7,782	12,893	14,250	23,100	22,380	14,501	
Reserve For Encumbrances		3,205						

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

		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.00	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
Equipment Operator	F	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	1.75	1.75
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		4.96	4.96	4.71	4.71	4.71	4.71	5.21	5.21

PERFORMANCE MEASURES

	2017	2018	2019	2020	2021	2022	2023	2024
	<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	64	64	64	64	64	64
Lanes Miles of Street	158.0	158.0	166.0	166.0	166.0	166.0	166.0	166.0
Lane Miles of Street Per Employee	31.9	31.9	35.2	35.2	35.2	35.2	31.9	31.9
Salt Used	550	560	350	760	360	275	400	400

BUDGET HIGHLIGHTS

Tree Maintenance - Increased slightly for continued trimming/removal of curb lawn trees and stumps

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.

2024 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	94,107	96,110	95,048	97,071	98,042	99,022	1.00%
203.0000.42700	Gasoline Tax	554,637	571,548	565,730	582,979	594,639	606,531	2.00%
203.0000.47890	Miscellaneous	630	2,500	2,500	2,500	2,500	2,500	0.00%
203.0000.49210	Reimbursements	12,131	1,500	5,000	5,000	5,000	5,000	233.33%
Total Receipts		661,505	671,658	668,278	687,550	700,180	713,054	2.37%
203.3220.51000	Salary & Wages	221,716	259,848	234,770	244,474	251,808	269,435	-5.92%
203.3220.51050	Wages - Seasonal	-	10,200	10,200	15,000	15,000	15,000	47.06%
203.3220.51075	Overtime	9,136	17,500	17,500	17,500	17,500	17,500	0.00%
203.3220.51110	O.P.E.R.S.	32,277	40,257	36,746	38,776	39,803	42,271	-3.68%
203.3220.51125	Medicare	3,238	4,169	3,806	4,016	4,122	4,378	-3.67%
203.3220.51200	Health Insurance	91,127	96,000	100,209	100,251	105,264	110,527	4.43%
203.3220.51300	Worker's Compensation	3,852	4,594	3,500	3,605	3,713	3,806	-21.53%
203.3220.51400	Life Insurance	343	400	350	350	350	350	-12.50%
203.3220.51500	Uniforms	2,068	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	363,757	434,968	409,081	425,972	439,561	465,266	-2.07%
203.3220.52100	Travel & Training	1,307	2,000	2,565	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	10,612	12,500	12,500	12,500	12,500	12,500	0.00%
203.3220.53215	Uniform Rental	1,376	2,000	1,500	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,415	2,500	1,750	2,500	2,500	2,500	0.00%
203.3220.53380	Tree Maintenance/Replacement	14,054	17,000	17,000	25,000	25,000	25,000	47.06%
203.3220.53410	Equipment Maintenance	432	-	7	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	6,842	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53454	Traffic Signal Maintenance	9,127	7,500	9,387	9,500	7,500	7,500	26.67%
203.3220.53480	Catch Basin Replacement	4,058	7,500	4,500	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	-	250	-	250	250	250	0.00%
203.3220.53961	Contract - Mowing	27,922	37,500	37,500	40,000	40,000	40,000	6.67%
203.3220.53990	Other Contractual	24,405	19,000	19,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	11,891	20,000	21,500	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	7,887	8,000	6,565	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	4,900	4,850	4,850	4,850	4,850	4,850	0.00%
203.3220.54805	Storm Sewer Supplies	902	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	127,130	148,600	146,624	161,100	159,100	160,070	8.41%

THIS PAGE LEFT INTENTIONALLY BLANK.

2024 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
203.3220.55200	Equipment	951	1,000	771	1,000	1,000	1,000	0.00%
203.3220.55553	Traffic Signal Replacement	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	951	1,000	771	1,000	1,000	1,000	0.00%
Total Expenditures		491,838	584,568	556,476	588,072	599,661	626,336	0.60%
Excess/(Deficiency) of Revenues Over Expenditures		169,667	87,090	111,802	99,478	100,520	86,717	
Fund Balance January 1st		734,198	903,865	903,865	990,955	1,090,433	1,190,952	
Fund Balance December 31st		903,865	990,955	1,015,667	1,090,433	1,190,952	1,277,669	
Reserve For Encumbrances		6,049	20,000	20,000	20,000	20,000	20,000	
Unencumbered Cash 12/31		897,816	970,955	995,667	1,070,433	1,170,952	1,257,669	

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.

**2024 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	7,630	7,792	7,125	7,196	7,268	7,341	-7.65%
204.0000.42700	Gasoline Tax	44,971	46,342	44,025	44,906	45,804	46,720	-3.10%
Total Receipts		52,601	54,134	51,150	52,102	53,072	54,061	-3.75%
204.3230.53965	Contract - Street Lines	4,274	2,500	2,500	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	1,389	7,000	2,000	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	-	6,000	5,968	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	2,783	15,000	5,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	900	1,000	750	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	9,346	31,500	16,218	31,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	125,000	-	45,000	-	30,000	-	0.00%
	Sub-Total Capital Outlay	125,000	-	45,000	-	30,000	-	0.00%
Total Expenditures		134,346	31,500	61,218	31,500	61,500	31,500	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		(81,745)	22,634	(10,068)	20,602	(8,428)	22,561	
Fund Balance January 1st		175,285	93,540	93,540	83,472	104,074	95,646	
Fund Balance December 31st		93,540	116,174	83,472	104,074	95,646	118,206	
Reserve For Encumbrances		-	2,500	2,500	2,500	2,500	2,500	
Unencumbered Cash 12/31		93,540	113,674	80,972	101,574	93,146	115,706	

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

		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	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

BUDGET HIGHLIGHTS

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

2024 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	216,902	234,869	232,869	237,218	239,590	241,986	1.00%
205.0000.47890	Miscellaneous	3,372	250	17,414	250	250	250	0.00%
205.0000.49210	Reimbursements	596	1,000	271	1,000	1,000	1,000	0.00%
Total Receipts		220,870	236,119	250,554	238,468	240,840	243,236	0.99%
205.3240.51000	Salary & Wages	43,816	80,882	66,902	66,778	68,781	73,596	-17.44%
205.3240.51075	Overtime	1,179	7,500	1,500	2,500	2,500	2,500	-66.67%
205.3240.51110	O.P.E.R.S.	5,032	12,373	9,576	9,699	9,979	10,653	-21.61%
205.3240.51125	Medicare	506	1,173	992	1,005	1,034	1,103	-14.36%
205.3240.51200	Health Insurance	18,894	36,767	27,502	19,523	20,499	21,524	-46.90%
205.3240.51300	Worker's Compensation	1,654	1,750	1,750	1,000	1,030	1,056	-42.86%
205.3240.51400	Life Insurance	22	60	-	-	-	-	-100.00%
	Sub-Total Personnel	71,103	140,505	108,222	100,504	103,823	110,433	-28.47%
205.3240.53410	Equipment Maintenance	37,193	30,000	30,000	30,000	30,000	30,000	0.00%
205.3240.53480	Catch Basin Replacement	-	2,000	1,000	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	10,332	9,381	9,000	9,000	9,900	10,890	-4.06%
205.3240.53965	Contract - Street Lines	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	6,834	1,000	1,000	1,000	1,000	750	0.00%
205.3240.54200	Equipment Operation	25,586	30,000	28,232	30,000	30,000	30,000	0.00%
205.3240.54400	Small Tools	1,374	1,500	1,417	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	-	10,000	2,500	10,000	10,000	10,000	0.00%
205.3240.54520	Salt	33,469	50,000	42,181	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	5,037	5,000	5,093	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	504	5,000	765	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	960	1,000	1,000	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	4,984	4,000	4,280	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	133,773	156,381	133,968	156,000	156,900	157,640	-0.24%
205.3240.55200	Equipment	-	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	-	2,000	2,000	2,000	2,000	2,000	0.00%
Total Expenditures		204,876	298,886	244,190	258,504	262,723	270,073	-13.51%

THIS PAGE LEFT INTENTIONALLY BLANK.

**2024 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		15,994	(62,767)	6,364	(20,037)	(21,884)	(26,837)	
Fund Balance January 1st		405,814	421,808	421,808	428,172	408,135	386,252	
Fund Balance December 31st		421,808	359,041	428,172	408,135	386,252	359,415	
Reserve For Encumbrances		46,437	10,000	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		375,371	349,041	418,172	398,135	376,252	349,415	

2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
206.0000.47860	Sale of Contraband/Forfeitures	52,676	25,542	30,000	30,000	-	-	0.00%
206.0000.49100	Transfer In (correct prior mispostin	-	-	-	-	-	-	0.00%
Total Receipts		52,676	25,542	30,000	30,000	-	-	0.00%
206.6010.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
206.6010.55200	Equipment	16,709	20,000	15,747	45,000	-	-	0.00%
Total Expenditures		16,709	20,000	15,747	45,000	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		35,967	5,542	14,253	(15,000)	-	-	
Fund Balance January 1st		36,676	72,643	72,643	78,185	63,185	63,185	
Fund Balance December 31st		72,643	78,185	86,896	63,185	63,185	63,185	
Reserve For Encumbrances		-	-	-	-	-	-	

**2024 BUDGET WORKSHEET
ONEOHIO OPIOID SETTLEMENT FUND**

The State of Ohio negotiated a settlement with various Opioid Drug Manufacturers. Local governments will receive a portion of these settlement dollars. The agreement requires funds received to be maintained in a separate accounting fund and specified allowable uses to include: Strategies for Community Recovery, Strategies for Statewide Innovation and Recovery, and Strategies for Sustainability.

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
207.0000.47890	Miscellaneous	3,254	-	12,957	-	-	-	0.00%
Total Receipts		3,254	-	12,957	-	-	-	0.00%
207.6020.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
207.6020.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		3,254	-	12,957	-	-	-	
Fund Balance January 1st		-	3,254	3,254	16,211	16,211	16,211	
Fund Balance December 31st		3,254	3,254	16,211	16,211	16,211	16,211	
Reserve For Encumbrances		-	-	-	-	-	-	

**2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,162	1,250	-	1,250	1,250	1,250	0.00%
Total Receipts		1,162	1,250	-	1,250	1,250	1,250	0.00%
209.6040.53990	Other Contractual	-	-	649	-	-	-	0.00%
209.6040.55200	Equipment	-	9,000	9,000	-	-	-	-100.00%
Total Expenditures		-	9,000	9,649	-	-	-	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,162	(7,750)	(9,649)	1,250	1,250	1,250	
Fund Balance January 1st		9,049	10,211	10,211	562	1,812	3,062	
Fund Balance December 31st		10,211	2,461	562	1,812	3,062	4,312	
Reserve For Encumbrances		-	-	-	-	-	-	

2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	915	1,000	1,000	1,000	750	750	0.00%
Total Receipts		915	1,000	1,000	1,000	750	750	0.00%
210.6050.54700	Other Supplies	682	1,500	1,500	1,000	750	750	-33.33%
	Sub-Total Other Operating	682	1,500	1,500	1,000	750	750	-33.33%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		682	1,500	1,500	1,000	750	750	-33.33%
Excess/(Deficiency) of Revenues Over Expenditures		233	(500)	(500)	-	-	-	
Fund Balance January 1st		11,510	11,743	11,743	11,243	11,243	11,243	
Fund Balance December 31st		11,743	11,243	11,243	11,243	11,243	11,243	
Reserve For Encumbrances		-	-	-	-	-	-	

2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	258	-	1,500	-	-	-	0.00%
211.0000.47860	Drug Forfeitures	770	-	-	-	-	-	0.00%
Total Receipts		1,028	-	1,500	-	-	-	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		1,028	-	1,500	-	-	-	
Fund Balance January 1st		1,510	2,538	2,538	2,538	2,538	2,538	
Fund Balance December 31st		2,538	2,538	4,038	2,538	2,538	2,538	
Reserve For Encumbrances		-	-	-	-	-	-	

2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2022-2023 % Inc/Dec</u>
220.0000.44160	PILOT Payments	104,045	104,500	99,249	100,000	100,000	100,000	-4.31%
Total Receipts		104,045	104,500	99,249	100,000	100,000	100,000	-4.31%
220.3280.53930	County Auditor Fees	1,458	1,458	1,362	1,458	1,458	1,458	0.00%
220.3280.57304	TIF Payment to Mont. County Port Auth.	91,745	92,200	85,048	85,703	85,703	85,703	-7.05%
220.3280.57305	TIF Payment to Tipp City Schools	10,842	10,842	12,839	12,839	12,839	12,839	18.42%
	Sub-total Other Expenses	104,045	104,500	99,249	100,000	100,000	100,000	-4.31%
Total Expenditures		104,045	104,500	99,249	100,000	100,000	100,000	-4.31%
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:	2024	
		Principal	Interest
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		<u>\$ 48,300</u>	<u>\$ -</u>

**2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	-	-	-	-	-	-	0.00%
311.0000.48160	Premiums	-	-	-	-	-	-	0.00%
311.0000.49100	Transfers	48,300	48,300	48,300	43,177	48,300	48,300	-10.61%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		48,300	48,300	48,300	43,177	48,300	48,300	-10.61%
311.8100.56050	Issuance Costs	112	-	-	-	-	-	0.00%
311.8100.56100	Debt - Principal	48,182	48,300	48,182	48,182	48,182	48,182	-0.24%
311.8100.56200	Debt - Interest	-	-	-	-	-	-	0.00%
Total Expenditures		48,294	48,300	48,182	48,182	48,182	48,182	-0.24%
Excess/(Deficiency) of Revenues Over Expenditures		6	-	118	(5,005)	118	118	
Fund Balance January 1st		15,117	15,123	15,123	15,123	10,118	10,236	
Fund Balance December 31st		15,123	15,123	15,241	10,118	10,236	10,354	
Reserve For Encumbrances		-	-	-	-	-	-	

THIS PAGE LEFT INTENTIONALLY BLANK.

**2024 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>2022 Budget</u>	<u>2022 Actual</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	49,924	-	-	-32.22%
Total Receipts		73,653	73,653	73,653	49,924	-	-	-32.22%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	3,507	-	-	0.00%
312.8105.53990	Other Contractual	-	-	-	-	-	-	
	Sub-Total Other Operating	3,507	3,507	3,507	3,507	-	-	0.00%
312.8105.56100	Debt - Principal	60,000	60,000	65,000	65,000	-	-	8.33%
312.8105.56200	Debt - Interest	8,550	8,550	5,850	2,925	-	-	-65.79%
	Sub-Total Debt Service	68,550	68,550	70,850	67,925	-	-	-0.91%
Total Expenditures		72,057	72,057	74,357	71,432	-	-	-0.87%
Excess/(Deficiency) of Revenues Over Expenditures		1,596	1,596	(704)	(21,508)	-	-	
Fund Balance January 1st		20,616	20,616	22,212	21,508	-	-	
Fund Balance December 31st		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> -	\$93,000 - Kitchen/Great Room Remodel and Apparatus Bay Lighting \$12,000 - Computer Hardware/Software/Mobile Access
<u>Government Center Improvements</u> -	\$247,000 - Parking Lot Improvements, Carpeting in Offices and Lobby, Lobby Update Design, LED lighting
<u>Parks/Streets Service Center Improvements</u> -	\$53,500 - Remodel Break Room, Concrete Repairs, HVAC Upgrades
<u>Park Improvements</u> -	\$230,000 - Kyle Park - Additional Parking \$352,000 - Passive Exercise Equipment along Bike Path \$20,000 - Convert City Park Electric from Overhead to Underground (design) \$15,000 - Safety Surface Installation and Repair
<u>TFAC Improvements</u> -	\$45,000 - Facility Maintenance Improvements \$15,000 - Replace Pumps and Motors as needed \$10,000 - Lifeguard Umbrellas, Dining Table Umbrellas, etc.
<u>Street Improvements</u> -	\$750,000 - I-75 Interchange Improvements \$750,000 - Annual Repaving Program \$200,000 S. 5th St. Realignment \$150,000 - Stormwater & Stormsewer Maintenance \$50,000 - Sidewalk Program

Equipment by Department:

Police Dept.

Replace Cruiser #105 - \$59,000
Replace Detective Vehicle - \$43,000
Firing Range Improvements - \$25,000
Replace Body-Worn Cameras - \$18,252

Parks Dept

Zero turn Mower- \$12,000

Fire/EMS Dept

Engine 32 (#4) - \$900,000
VRPatients Training System - \$10,000

Streets Dept

Replace 2008 3/4 Ton Truck - \$60,000
Replace 2006 2.5 Ton Truck - \$225,000
Replace 2015 1 Ton Dump Truck - \$100,000

Administration/Engineering

Computer Replacement - \$140,900
Replace Police Dept. Copy Machine - \$13,000
Fiber Optics Testing and Maintenance - \$15,000

**2024 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	1,171,596	1,106,197	353,430	176,715	88,358	-	-84.02%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,376,070	1,379,868	1,465,515	1,516,808	1,569,896	1,624,843	9.92%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,376,071	1,379,868	1,465,515	1,516,808	1,569,896	1,624,843	9.92%
417.0000.43100	Federal Grant	28,872	-	159,714	-	-	-	0.00%
417.0000.43300	Local Grant	-	-	-	352,000	-	-	100.00%
417.0000.44190	Township - EMS Share	71,652	77,220	77,220	-	17,550	75,000	-100.00%
417.0000.47100	Sale of Assets	55,062	25,000	25,000	25,000	25,000	25,000	0.00%
417.0000.47410	Assessments-SWC&G	21,536	25,000	21,034	25,000	25,000	25,000	0.00%
417.0000.47700	Donations - Parks	250,000	10,000	-	10,000	10,000	10,000	0.00%
417.0000.47702	Donation - Safety City	9,700	-	21,147	-	-	-	0.00%
417.0000.47890	Other Miscellaneous Revenue	-	100	-	100	100	100	0.00%
417.0000.49110	Transfers - General Fund	-	-	500,000	500,000	-	-	100.00%
417.0000.49210	Reimbursements	20,714	1,000	1,000	1,000	1,000	1,000	0.00%
Total Receipts		4,381,273	4,004,253	4,089,575	4,123,431	3,306,800	3,385,785	2.98%
417.7100.53930	County Auditor Fees	1,008	1,500	997	1,500	1,500	1,500	0.00%
417.7100.53992	Auction Expenses	3,076	1,500	-	1,500	1,500	1,500	0.00%
	Sub-Total Other Operating	4,084	3,000	997	3,000	3,000	3,000	0.00%
417.7100.55100	Facilities	29,872	81,500	750,000	300,500	107,000	36,000	268.71%
417.7100.55105	Facilities - Parks	305,003	1,045,000	595,000	817,000	780,000	115,000	-21.82%
417.7100.55106	Storage Facility/Land Purchase	-	225,000	225,000	-	250,000	-	-100.00%
417.7100.55107	Fire Station Improvements	61,979	156,500	156,500	93,000	-	-	-40.58%
417.7100.55110	Old City Building Renovation	-	15,000	15,000	-	35,000	18,000	-100.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	-	-	-	75,000	0.00%
417.7100.55200	Equipment - Administration	15,830	27,000	27,000	28,000	15,000	28,000	3.70%
417.7100.55201	Equipment - Fire/EMS	609,636	-	414,627	922,000	80,000	475,000	100.00%
417.7100.55203	Equipment - Police	109,838	73,397	129,619	145,752	139,252	201,252	98.58%
417.7100.55205	Equipment - Street	-	15,000	15,000	390,000	385,000	302,000	2500.00%
417.7100.55206	Equipment - Parks	36,459	30,000	30,000	13,000	161,000	103,000	-56.67%
417.7100.55207	Equipment - Finance	187,416	-	-	-	-	-	0.00%
417.7100.55208	Equipment - TFAC	361,649	209,000	209,000	70,000	81,100	49,500	-66.51%
417.7100.55220	Info Tech. Upgrade	68,112	86,300	86,300	140,900	70,600	68,550	63.27%
417.7100.55510	Street Resurfacing	531,306	750,000	617,876	750,000	750,000	750,000	0.00%
417.7100.55520	Sidewalks, Curbs, & Gutters	31,198	50,000	68,801	50,000	50,000	60,000	0.00%
417.7100.55530	Alley Repair/Resurfacing	-	-	-	-	-	-	#DIV/0!
417.7100.55531	Stormsewer Improvements	13,231	60,000	60,000	150,000	125,000	125,000	150.00%
417.7100.55532	Amokee Ditch Storm Sewer	-	-	-	-	-	-	#DIV/0!
417.7100.55533	Evanston Road Storm Sewer	-	-	-	-	-	300,000	0.00%

THIS PAGE LEFT INTENTIONALLY BLANK.

**2024 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
417.7100.55534	Hathaway Park Storm Sewer	-	-	-	-	400,000	-	0.00%
417.7100.55537	I-75 Interchange Improvements	5,723	900,000	930,000	750,000	-	-	-16.67%
417.7100.55544	2nd Street Culvert Replacement	-	-	-	-	100,000	1,000,000	0.00%
417.7100.55551	Abbott Park Way	17,512	-	-	-	-	-	0.00%
417.7100.55553	Traffic Signal Improvements	600	130,000	130,000	-	40,000	420,000	-100.00%
417.7100.55555	Main St. Streetscape	-	85,000	85,000	-	-	-	-100.00%
417.7100.55556	County Road 25A Reconstruction	2,800	-	21,622	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	15,987	250,000	100,000	-	-	-	-100.00%
417.7100.55559	Tweed Woods Roadway Extension	-	30,000	-	-	30,000	300,000	-100.00%
417.7100.55563	South 5th Street Widening	-	-	10,000	200,000	-	-	100.00%
	Sub-Total Capital Outlay	2,404,151	4,218,697	4,676,345	4,820,152	3,598,952	4,426,302	14.26%
417.7100.57130	Trf-Bond Ret. Fund Prin.	48,300	48,300	48,300	48,300	48,300	48,300	0.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	111,043	115,485	124,113	129,078	134,241	139,610	11.77%
417.7100.57310	Tax Refunds	96,571	75,000	75,000	75,000	75,000	75,000	0.00%
	Sub-Total Transfer/Refunds	255,914	238,785	247,413	252,378	257,541	262,910	5.69%
Total Expenditures		2,664,149	4,460,482	4,924,755	5,075,530	3,859,493	4,692,212	13.79%
Excess/(Deficiency) of Revenues Over Expenditures		1,717,124	(456,229)	(835,180)	(952,098)	(552,693)	(1,306,427)	
Fund Balance January 1st		2,310,422	4,027,546	4,027,546	3,192,366	2,240,268	1,687,575	
Fund Balance December 31st		4,027,546	3,571,317	3,192,366	2,240,268	1,687,575	381,148	
Reserve For Encumbrances		2,616,831	100,000	1,000,000	100,000	100,000	100,000	
Unencumbered Cash 12/31		1,410,715	3,471,317	2,192,366	2,140,268	1,587,575	281,148	

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.

**2024 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Projected</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
420.0000.47700	Donations	-	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	9,180	5,000	5,000	5,000	5,000	5,000	0.00%
Total Receipts		9,180	5,000	5,000	5,000	5,000	5,000	0.00%
420.7105.55207	Equipment - Pool/Parks	-	10,000	-	100,000	-	-	900.00%
	Sub-Total Capital Outlay	-	10,000	-	100,000	-	-	900.00%
Total Expenditures		-	10,000	-	100,000	-	-	900.00%
Excess/(Deficiency) of Revenues Over Expenditures		9,180	(5,000)	5,000	(95,000)	5,000	5,000	
Fund Balance January 1st		93,758	102,938	102,938	107,938	12,938	17,938	
Fund Balance December 31st		102,938	97,938	107,938	12,938	17,938	22,938	
Reserve For Encumbrances		-	-	-	-	-	-	

THIS PAGE LEFT INTENTIONALLY BLANK.

2024 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	19,449,449	19,491,821	19,491,821	20,271,494	21,082,354	21,925,648	4.00%
605.0000.44330	Electric Line Extension Fees	96,160	50,000	60,175	50,000	25,000	25,000	0.00%
605.0000.47100	Sale of Assets	5,948,468	-	25,000	-	-	-	0.00%
605.0000.47435	Assessments	2,061	3,000	1,587	2,100	-	-	-30.00%
605.0000.47890	Other Misc. Revenue	158,118	75,000	125,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	6,595,000	-	-	-	-	-	0.00%
605.0000.48160	Premium on Sale of Debt	1,070,752	-	-	-	-	-	0.00%
605.0000.49210	Reimbursements	12,951	25,000	10,500	15,000	15,000	15,000	-40.00%
Total Receipts		33,332,959	19,644,821	19,714,083	20,413,594	21,197,354	22,040,648	3.91%
Administration	Personnel	140,526	150,281	148,320	157,897	165,034	178,349	5.07%
	Other Operating	925,901	869,984	861,213	921,932	945,438	969,649	5.97%
	Debt Service	8,035,785	483,200	483,200	479,000	479,600	474,800	-0.87%
	Transfers	230,690	263,475	251,177	260,117	267,266	278,700	-1.27%
	Sub-total Administration	9,332,902	1,766,940	1,743,910	1,818,946	1,857,337	1,901,498	2.94%
Distribution	Personnel	1,342,276	1,463,871	1,452,385	1,585,508	1,526,865	1,625,447	8.31%
	Operating	378,978	714,180	1,080,458	851,700	842,100	772,040	19.26%
	Capital Outlay	763,453	1,730,000	4,604,443	857,500	3,224,000	334,500	-50.43%
	Refunds	3,005	10,000	5,000	10,000	10,000	10,000	0.00%
	Sub-Total Distribution	2,487,712	3,918,051	7,142,286	3,304,708	5,602,965	2,741,987	-15.65%
Purchase of Power		15,504,299	16,188,642	14,533,850	16,357,035	17,174,887	18,033,631	1.04%
Total Expenditures		27,324,913	21,873,633	23,420,046	21,480,689	24,635,188	22,677,116	-1.80%
Excess/(Deficiency) of Revenues Over Expenditures		6,008,046	(2,228,812)	(3,705,963)	(1,067,095)	(3,437,835)	(636,469)	
Fund Balance January 1st		14,611,605	20,619,651	20,619,651	16,913,688	15,846,593	12,408,759	
Fund Balance December 31st		20,619,651	18,390,839	16,913,688	15,846,593	12,408,759	11,772,290	
Reserve For Encumbrances		7,759,216	1,000,000	2,500,000	2,000,000	2,000,000	2,000,000	
Unencumbered Fund Balance at December 31		12,860,435	17,390,839	14,413,688	13,846,593	10,408,759	9,772,290	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Director of Municipal Services and Engineering	F	0.15	0.15	0	0.35	0.35	0.35	0.35	0.35
Utility Director	F	0	0	0	0	0	0	0	0
Deputy Director of Municipal Services and Engineering	F	0.35	0.35	0.35	0	0	0	0	0
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Electric Admin. Total		1.50	1.50	1.35	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.

Other Contractual - Significant increase is for the maintenance agreement for the new AMR/AMI system.

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.

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

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
605.5260.51000	Salary & Wages	95,312	102,648	101,990	106,961	110,170	118,433	4.20%
605.5260.51075	Overtime	5	-	10	25	25	25	0.00%
605.5260.51110	O.P.E.R.S.	13,323	14,371	14,279	14,975	15,424	16,581	4.20%
605.5260.51125	Medicare	1,334	1,488	1,479	1,551	1,597	1,717	4.23%
605.5260.51200	Health Insurance	30,493	31,715	30,503	34,326	37,759	41,534	8.23%
605.5260.51400	Life Insurance	59	59	59	59	59	59	0.00%
	Sub-Total Personnel	140,526	150,281	148,320	157,897	165,034	178,349	5.07%
605.5260.52100	Travel & Training	428	4,500	1,460	4,500	4,500	4,500	0.00%
605.5260.53320	Engineering	600	7,000	1,750	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	-	10,000	10,000	10,000	10,000	10,000	0.00%
605.5260.53335	Fees - Bond Counsel	113	-	-	-	-	-	0.00%
605.5260.53363	Economic Development	4,575	15,000	8,500	15,000	15,000	15,000	0.00%
605.5260.53366	GIS Contractual Services	9,808	25,000	15,000	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	165,752	-	-	-	-	-	0.00%
605.5260.53410	Equipment Maintenance	26,579	32,000	32,000	32,000	32,960	33,949	0.00%
605.5260.53600	Advertising	771	1,000	775	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	2,108	800	1,308	1,500	1,500	1,500	87.50%
605.5260.53800	Dues & Subscriptions	14,170	13,400	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	1,986	18,000	60,000	60,000	60,000	60,000	233.33%
605.5260.53994	Electric Excise Tax - Local	682,119	723,384	699,232	734,194	756,219	778,906	1.49%
605.5260.53995	Electric Excise Tax - Outside	16,656	18,900	16,833	17,338	17,858	18,394	-8.26%
605.5260.54100	Office Supplies	236	1,000	955	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	925,901	869,984	861,213	921,932	945,438	969,649	5.97%
605.5260.56100	Debt Payment - Principal	7,765,000	230,000	230,000	235,000	245,000	250,000	2.17%
605.5260.56200	Debt Payment - Interest	270,785	253,200	253,200	244,000	234,600	224,800	-3.63%
	Sub-Total Debt Service	8,035,785	483,200	483,200	479,000	479,600	474,800	-0.87%
605.5260.57205	Utility Billing Charges - Reimb.	110,002	136,311	134,873	140,324	143,879	151,612	2.94%
605.5260.57210	Administrative Reimbursements	120,688	127,164	116,304	119,793	123,387	127,088	-5.80%
	Sub-Total Transfers	230,690	263,475	251,177	260,117	267,266	278,700	-1.27%
Total Administration Expenditures		9,332,902	1,766,940	1,743,910	1,818,946	1,857,337	1,901,498	2.94%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING									
	F/P/S	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Water / Sewer Supt.	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	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	1.50	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
Laborer -Summer worker(50%) - 3	S	0.46	0.46	0.46	0.46	0.00	0.46	0.46	0.46
WATER DISTRIBUTION TOTAL		3.76	3.76	3.76	3.76	3.30	4.26	4.26	4.26

PERFORMANCE MEASURES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
New Meters Installed	27	46	40	30	50	64	60	60
Meters Replaced	5	12	7	15	13	7	20	3,500
Total Meters	4,204	4,250	4,290	4,320	4,375	4,439	4,500	4,550
Service Calls	270	416	463	451	509	430	400	400
Utility Markings	1,231	1,389	2,182	2,484	1,982	1,688	1,500	1,600
Taps	16	46	40	31	64	64	60	30
Miles of Water Main	59	59	59	78	78	79	79	79
Water Main Breaks	2	7	6	3	13	11	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%.

Travel & Training - Increased due to relatively new employees and added an additional employee to the department in 2023.

Facilities Maintenance - Increased for the move into a new Service Center. Previously shared costs with Streets and Parks.

Meter Supplies - Increased due to inflation and supply chain delays which require ordering supplies well ahead of when they may be needed. The department is trying to have enough supplies on hand to stay ahead of continued development in the City.

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
605.5270.51000	Salary & Wages	895,558	925,340	941,235	1,057,867	996,903	1,071,671	14.32%
605.5270.51050	Wages - Part Time	-	18,500	10,000	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	51,018	50,000	100,000	75,000	75,000	75,000	50.00%
605.5270.51076	Mutual Aid Overtime	87	-	-	-	-	-	0.00%
605.5270.51110	O.P.E.R.S.	131,661	139,138	147,173	161,191	152,656	163,124	15.85%
605.5270.51125	Medicare	13,424	14,411	15,243	16,695	15,811	16,895	15.85%
605.5270.51200	Health Insurance	225,511	281,182	212,982	223,631	234,813	246,553	-20.47%
605.5270.51300	Worker's Compensation	15,823	20,600	12,552	16,924	17,432	17,955	-17.84%
605.5270.51400	Life Insurance	745	700	700	700	750	750	0.00%
605.5270.51500	Uniforms	8,449	14,000	12,500	15,000	15,000	15,000	7.14%
	Sub-Total Personnel	1,342,276	1,463,871	1,452,385	1,585,508	1,526,865	1,625,447	8.31%
605.5270.52100	Travel & Training	8,375	30,000	13,725	20,000	20,000	20,000	-33.33%
605.5270.53100	Utilities	9,144	20,000	12,500	20,000	20,000	20,000	0.00%
605.5270.53352	OSHA/Safety Equipment	5,091	6,000	5,000	6,000	6,000	5,000	0.00%
605.5270.53410	Equipment Maintenance	35,642	45,000	72,725	60,000	60,000	60,000	33.33%
605.5270.53420	Facilities Maintenance	24,390	26,200	26,200	26,200	26,200	26,200	0.00%
605.5270.53440	Radio Maintenance	-	1,500	500	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	1,618	4,000	1,500	4,000	4,000	4,000	0.00%
605.5270.53451	Substation Maintenance	40,674	40,000	40,000	45,000	45,000	45,000	12.50%
605.5270.53500	Insurance	60,000	54,480	54,000	54,000	59,400	65,340	-0.88%
605.5270.53990	Other Contractual	31,954	50,000	66,250	70,000	70,000	70,000	40.00%
605.5270.54200	Equipment Operation	47,256	45,000	55,000	60,000	50,000	50,000	33.33%
605.5270.54600	Electric Supplies	26,726	40,000	112,500	60,000	60,000	60,000	50.00%
605.5270.54610	Electric Meters	14,363	30,000	10,000	30,000	30,000	30,000	0.00%
605.5270.54620	Street Lights	-	20,000	26,475	25,000	25,000	25,000	25.00%
605.5270.54700	Other Supplies	3,706	22,000	13,543	20,000	20,000	20,000	-9.09%
605.5270.54731	Poles & Fixtures	18,309	30,000	22,500	30,000	25,000	25,000	0.00%
605.5270.54732	Overhead Transformers	-	80,000	47,480	80,000	80,000	80,000	0.00%
605.5270.54733	Underground Transformers	17,481	80,000	443,860	150,000	150,000	75,000	87.50%
605.5270.54734	Overhead Conductors	8,037	45,000	26,700	45,000	45,000	45,000	0.00%
605.5270.54735	Underground Conductors	26,212	45,000	30,000	45,000	45,000	45,000	0.00%
	Sub-Total Other Operating	378,978	714,180	1,080,458	851,700	842,100	772,040	19.26%

THIS PAGE LEFT INTENTIONALLY BLANK.

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
605.5270.55100	Facilities	67,032	-	-	250,000	-	-	100.00%
605.5270.55200	Equipment	236,658	1,260,000	1,260,000	337,500	14,000	124,500	-73.21%
605.5270.55214	SCADA System	38,727	-	-	-	-	-	0.00%
605.5270.55413	Street Light Conversion	55,690	60,000	89,750	60,000	-	-	0.00%
605.5270.55709	Cedar Grove	-	-	8,144	-	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	4,254	-	-	-	-	-	0.00%
605.5270.55721	New Subdivision Development	125,680	150,000	200,437	150,000	150,000	150,000	100.00%
605.5270.55730	Line Improvements	66,384	260,000	46,112	60,000	60,000	60,000	-76.92%
605.5270.55741	Substation Improvements	169,028	-	3,000,000	-	3,000,000	-	100.00%
	Sub-Total Capital Outlay	763,453	1,730,000	4,604,443	857,500	3,224,000	334,500	-50.43%
605.5270.57300	Refunds	3,005	10,000	5,000	10,000	10,000	10,000	0.00%
	Sub-Total Refunds	3,005	10,000	5,000	10,000	10,000	10,000	0.00%
Total Distribution Expenditures		2,487,712	3,918,051	7,142,286	3,304,708	5,602,965	2,741,987	-15.65%

THIS PAGE LEFT INTENTIONALLY BLANK.

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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
605.5280.53970	Power Purchase	15,504,299	16,188,642	14,533,850	16,357,035	17,174,887	18,033,631	1.04%
Total Expenditures		15,504,299	16,188,642	14,533,850	16,357,035	17,174,887	18,033,631	

2024 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
608.0000.44410	Water & Supply Charges	3,605,325	3,575,489	3,611,244	3,719,581	3,831,168	3,946,103	4.03%
608.0000.44420	Sale of Bulk Water	2,552	2,000	2,500	2,500	2,500	2,500	25.00%
608.0000.44430	Water Tap-In Fees	110,896	50,000	68,551	60,000	50,000	50,000	20.00%
608.0000.44450	Intervening User Fees	2,320	-	-	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	560,401	573,341	538,781	594,146	613,655	654,611	3.63%
608.0000.44475	NAWA- Well Charges	22,835	23,000	23,348	23,500	23,500	23,500	2.17%
608.0000.47100	Sale of Assets	65,000	-	-	-	-	-	0.00%
608.0000.47430	Assessments - Water	2,881	2,775	2,881	2,775	2,500	-	0.00%
608.0000.47890	Miscellaneous	9,516	15,000	5,500	15,000	15,000	15,000	0.00%
608.0000.48110	Sale of Notes	635,000	-	-	-	-	-	0.00%
608.0000.48160	Premium on Debt Sale	8,020	-	-	-	-	-	0.00%
608.0000.49210	Reimbursements	9,452	5,000	5,000	5,000	5,000	5,000	0.00%
Total Receipts		5,034,198	4,246,605	4,257,805	4,422,502	4,543,323	4,696,714	4.14%
Administration	Personnel	61,510	66,854	62,061	69,718	72,111	76,843	4.28%
	Other Operating	29,408	87,000	96,338	80,500	80,500	80,500	-7.47%
	Debt Service	1,037,692	794,898	795,003	148,150	148,150	148,150	-81.36%
	Transfers	152,546	180,638	163,946	169,667	174,383	181,567	-6.07%
	Sub-total Administration	1,281,156	1,129,390	1,117,348	468,035	475,144	487,060	-58.56%
Distribution	Personnel	318,877	374,271	345,649	359,011	370,213	392,738	-4.08%
	Operating	223,404	321,860	249,242	316,700	318,500	319,740	-1.60%
	Capital Outlay	48,527	1,555,000	2,270,000	792,000	449,500	667,000	-49.07%
	Refunds	2,222	3,500	2,500	3,500	3,500	3,500	0.00%
	Sub-Total Distribution	593,030	2,254,631	2,867,391	1,471,211	1,141,713	1,382,978	-34.75%
Treatment	Personnel	572,327	573,704	598,646	594,146	613,655	654,611	3.56%
	Operating	1,895,791	1,969,811	1,925,665	1,983,435	2,042,938	2,104,226	0.69%
	Sub-Total Distribution	2,468,118	2,543,515	2,524,311	2,577,581	2,656,593	2,758,837	1.34%
Total Expenditures		4,342,304	5,927,536	6,509,050	4,516,827	4,273,450	4,628,875	-23.80%

**2024 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		691,894	(1,680,931)	(2,251,245)	(94,325)	269,873	67,839	
Fund Balance January 1st		2,325,384	3,017,278	3,017,278	766,033	671,708	941,581	
Fund Balance December 31st		3,017,278	1,336,347	766,033	671,708	941,581	1,009,420	
Reserve For Encumbrances		1,199,780	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		1,817,498	1,236,347	666,033	571,708	841,581	909,420	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING									
	<u>F/P/S</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Director of Municipal Services and Engineering	F	0.05	0.05	0.15	0.15	0.15	0.15	0.15	0.15
Utility Director	F	0	0	0	0	0	0	0	0
Deputy Director of Municipal Services and Engineering		0.15	0.15	0	0	0	0	0	0
Asst. Utility Director	F	0	0	0	0	0	0	0	0.15
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Water Administration Total		0.65	0.65	0.6	0.6	0.6	0.6	0.6	0.75

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

Maintenance Agreements - increased due to new AMR/AMI system

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
608.5290.51000	Salary & Wages	42,229	45,503	44,225	47,361	48,782	52,197	4.08%
608.5290.51110	O.P.E.R.S.	5,903	6,370	6,192	6,631	6,829	7,308	4.09%
608.5290.51125	Medicare	600	660	641	687	707	757	4.05%
608.5290.51200	Health Insurance	12,776	14,321	11,003	15,040	15,792	16,582	5.02%
	Sub-Total Personnel	61,510	66,854	62,061	69,718	72,111	76,843	4.28%
608.5290.52100	Travel & Training	2,178	2,000	2,000	3,000	3,000	3,000	50.00%
608.5290.53320	Engineering	-	47,500	63,000	20,000	20,000	20,000	-57.89%
608.5290.53366	GIS Contractual Services	5,847	6,000	5,667	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	16,290	20,000	17,000	40,000	40,000	40,000	100.00%
608.5290.53600	Advertising	771	1,000	750	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	1,511	1,500	1,500	1,500	1,500	1,500	0.00%
608.5290.53800	Dues & Subscriptions	581	1,000	621	1,000	1,000	1,000	0.00%
608.5290.53990	Other Contractual	848	6,000	4,000	6,000	6,000	6,000	0.00%
608.5290.54100	Office Supplies	1,382	2,000	1,800	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	29,408	87,000	96,338	80,500	80,500	80,500	-7.47%
608.5290.56050	Cost of Debt Issuance	8,020	-	-	-	-	-	0.00%
608.5290.56100	Debt Payment - Principal	1,023,122	783,150	783,122	148,150	148,150	148,150	-81.08%
608.5290.56200	Debt Payment - Interest	6,550	11,748	11,881	-	-	-	-100.00%
	Sub-Total Debt Service	1,037,692	794,898	795,003	148,150	148,150	148,150	-81.36%
608.5290.57205	Utility Billing Charges - Reimb.	62,858	77,892	77,070	80,185	82,217	86,636	2.94%
608.5290.57210	Adm. Reimbursements	89,688	102,746	86,876	89,482	92,166	94,931	-12.91%
	Sub-Total Transfers	152,546	180,638	163,946	169,667	174,383	181,567	-6.07%
Total Administration Expenditures		1,281,156	1,129,390	1,117,348	468,035	475,144	487,060	-58.56%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING									
	F/P/S	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Water / Sewer Supt.	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	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	1.50	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
Laborer -Summer worker(50%) - 3	S	0.46	0.46	0.46	0.46	0.00	0.46	0.46	0.46
WATER DISTRIBUTION TOTAL		3.76	3.76	3.76	3.76	3.30	4.26	4.26	4.26

PERFORMANCE MEASURES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
New Meters Installed	27	46	40	30	50	64	60	60
Meters Replaced	5	12	7	15	13	7	20	3,500
Total Meters	4,204	4,250	4,290	4,320	4,375	4,439	4,500	4,550
Service Calls	270	416	463	451	509	430	400	400
Utility Markings	1,231	1,389	2,182	2,484	1,982	1,688	1,500	1,600
Taps	16	46	40	31	64	64	60	30
Miles of Water Main	59	59	59	78	78	79	79	79
Water Main Breaks	2	7	6	3	13	11	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%.

Travel & Training - Increased due to relatively new employees and added an additional employee to the department in 2023.

Facilities Maintenance - Increased for the move into a new Service Center. Previously shared costs with Streets and Parks.

Meter Supplies - Increased due to inflation and supply chain delays which require ordering supplies well ahead of when they may be needed. The department is trying to have enough supplies on hand to stay ahead of continued development in the City.

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
608.5300.51000	Salary & Wages	213,335	229,400	220,056	229,680	236,570	253,130	0.12%
608.5300.51050	Wages - Part Time	-	10,000	2,002	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	6,957	11,000	9,251	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	28,094	35,056	35,391	35,095	36,060	38,378	0.11%
608.5300.51125	Medicare	3,266	3,631	3,666	3,635	3,735	3,975	0.11%
608.5300.51200	Health Insurance	61,005	78,839	68,346	62,736	65,873	69,166	-20.43%
608.5300.51300	Worker's Compensation	4,205	4,145	3,757	3,665	3,775	3,888	-11.58%
608.5300.51400	Life Insurance	188	200	180	200	200	200	0.00%
608.5300.51500	Uniforms	1,827	2,000	3,000	3,000	3,000	3,000	50.00%
	Sub-Total Personnel	318,877	374,271	345,649	359,011	370,213	392,738	-4.08%
608.5300.52100	Travel & Training	2,709	3,500	3,626	4,500	4,500	4,500	28.57%
608.5300.53100	Utilities	28,981	40,000	28,480	42,000	42,000	43,260	5.00%
608.5300.53352	OSHA/Safety Equipment	767	2,500	1,000	2,500	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	11,328	13,000	11,077	13,000	13,000	13,000	0.00%
608.5300.53420	Facilities Maintenance	6,727	6,000	6,000	7,000	7,000	7,000	16.67%
608.5300.53425	Tower Maintenance	61,016	100,000	71,669	70,000	70,000	70,000	-30.00%
608.5300.53426	WRRSP Maintenance	5,306	15,000	7,500	15,000	15,000	15,000	0.00%
608.5300.53450	System Maintenance	7,437	9,000	6,990	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	442	5,000	-	5,000	5,000	5,000	0.00%
608.5300.53453	Well Head Monitoring	6,000	6,000	6,600	7,500	7,500	7,500	25.00%
608.5300.53500	Insurance	20,000	18,160	18,000	18,000	19,800	21,780	-0.88%
608.5300.53971	Line Oversizing	19,470	5,500	-	10,000	10,000	10,000	81.82%
608.5300.53990	Other Contractual	16,399	22,000	17,000	22,000	22,000	20,000	0.00%
608.5300.54200	Equipment Operation	14,029	15,000	15,000	15,000	15,000	15,000	0.00%
608.5300.54400	Small Tools	990	2,000	1,000	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	803	2,700	1,000	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	12,408	20,000	18,500	20,000	20,000	20,000	0.00%
608.5300.54810	Chemicals	565	1,500	800	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	8,027	35,000	35,000	50,000	50,000	50,000	42.86%
	Sub-Total Other Operating	223,404	321,860	249,242	316,700	318,500	319,740	-1.60%

THIS PAGE LEFT INTENTIONALLY BLANK.

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
608.5300.55110	Service Center	24,900	250,000	1,000,000	100,000	-	-	-60.00%
608.5300.55200	Equipment	-	530,000	530,000	62,000	169,500	52,000	-88.30%
608.5300.55629	Lead-Copper Abatement	-	100,000	40,000	100,000	200,000	200,000	0.00%
608.5300.55630	Water Line Improvements	14,360	675,000	700,000	530,000	80,000	415,000	-21.48%
608.5300.55634	Water Meter Replacement	9,267	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	48,527	1,555,000	2,270,000	792,000	449,500	667,000	-49.07%
608.5300.57200	Reimbursements	2,222	3,500	2,500	3,500	3,500	3,500	0.00%
608.5300.57300	Refunds	-	-	-	-	-	-	
	Sub-Total Refunds	2,222	3,500	2,500	3,500	3,500	3,500	0.00%
Total Distribution Expenditures		593,030	2,254,631	2,867,391	1,471,211	1,141,713	1,382,978	-34.75%

WATER FUND - DEPARTMENT: WATER TREATMENT

Commentary:

Water Treatment expenses are charged to this department. This includes 10% of the Utility Service Director's salary, 10% of the secretary's salary, 20% of the Water/Wastewater Supt. salary. Includes wages for 3 full time plant operators, and a plant supervisor who are charged 100% to this department. NAWA reimburses the City for these expenses.

STAFFING

	F/P/S	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Budget</u>
Director of Municipal Services and Engineering	F	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Utility Director	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.05	0.05	0.00	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
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
WATER TREATMENT TOTAL		4.40	4.40	5.35	5.35	5.35	5.35	5.35	5.35

PERFORMANCE MEASURES

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Estimated</u>	2024 <u>Estimated</u>
NAWA Total Water Produced (MG)	1,112.000	1,026.000	1,015.000	1,034.000	1,045.000	1,060.000	1,050.000	1,050.000
Tipp City Total Water Usage MG	616.000	586.000	611.000	623.000	602.118	607.730	610.000	610.000
Tipp Average Daily Demand MG	1.710	1.600	1.700	1.700	1.616	1.650	1.700	1.700
Tipp Maximum Daily Demand MG	2.716	2.300	2.700	2.500	2.246	1.990	2.500	2.500

BUDGET HIGHLIGHTS

NAWA-Treatment Charges are based on Total Plant Flow of 960 M.G. Tipp City's usage at 495 M.G. Figured at \$3.10/1000 gallons

WATER FUND - DEPARTMENT - WATER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
608.5305.51000	Salary & Wages	369,530	379,600	374,375	387,633	399,262	429,207	2.12%
608.5305.51075	Overtime	11,963	15,000	15,000	15,000	15,000	15,000	0.00%
608.5305.51110	O.P.E.R.S.	53,032	55,244	61,328	56,369	57,997	62,189	2.04%
608.5305.51125	Medicare	5,334	5,722	6,352	5,838	6,007	6,441	2.03%
608.5305.51200	Health Insurance	123,242	106,810	131,671	118,181	124,090	130,295	10.65%
608.5305.51300	Worker's Compensation	5,852	6,028	4,620	5,825	6,000	6,180	-3.37%
608.5305.51400	Life Insurance	282	300	300	300	300	300	0.00%
608.5305.51501	Communication	3,092	5,000	5,000	5,000	5,000	5,000	0.00%
	Sub-Total Personnel	572,327	573,704	598,646	594,146	613,655	654,611	3.56%
608.5305.53388	NAWA-Treatment Charges	1,895,791	1,969,811	1,925,665	1,983,435	2,042,938	2,104,226	0.69%
	Sub-Total Other Operating	1,895,791	1,969,811	1,925,665	1,983,435	2,042,938	2,104,226	0.69%
Total Treatment Expenditures		2,468,118	2,543,515	2,524,311	2,577,581	2,656,593	2,758,837	1.34%

THIS PAGE LEFT INTENTIONALLY BLANK.

2024 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
620.0000.44510	Sewer Charges	2,063,188	2,308,753	2,077,878	2,252,576	2,505,495	2,788,636	-2.43%
620.0000.44530	Sewer Tap-In Fees	120,090	50,000	74,540	75,000	75,000	50,000	50.00%
620.0000.44561	County I&I Surcharge	16,246	7,500	3,262	7,500	7,500	7,500	0.00%
620.0000.44562	Admin Fee - County I&I	1,805	750	362	750	750	750	0.00%
620.0000.47445	Assessments - Sewer	6,149	6,149	6,149	6,500	3,250	-	5.71%
620.0000.47890	Other Misc. Revenue	3,444	1,000	1,000	1,000	1,000	1,000	0.00%
620.0000.48110	Sale of G.O. Notes	325,000	-	-	-	-	-	0.00%
620.0000.48140	State Loan	-	-	-	5,000,000	-	-	100.00%
620.0000.48160	Premium on Sale of Debt	4,105	-	-	-	-	-	0.00%
620.0000.49210	Reimbursements	1,825	1,000	1,000	1,000	1,000	1,000	0.00%
620.0000.49520	Advance In	-	-	500,000	-	-	-	0.00%
Total Receipts		2,541,852	2,375,152	2,664,191	7,344,326	2,593,995	2,848,886	209.21%
Administration	Personnel	62,309	66,961	61,940	70,743	73,186	77,970	5.65%
	Other Operating	13,480	55,600	80,644	68,600	38,600	38,600	23.38%
	Debt Service	693,936	340,894	340,845	9,800	296,404	296,404	-97.13%
	Transfers	148,421	169,308	169,154	175,232	180,022	187,862	3.50%
	Sub-total Administration	918,146	632,763	652,583	324,375	588,211	600,836	-48.74%
Collections/Treat.	Personnel	299,535	391,073	366,658	386,562	397,310	421,675	-1.15%
	Other Operating	1,037,585	1,434,804	1,176,306	1,279,591	1,390,350	1,514,060	-10.82%
	Capital Outlay	245,114	865,000	2,080,000	5,237,000	374,500	172,000	505.43%
	Refunds	2,719	3,500	3,500	503,500	3,500	3,500	14285.71%
	Sub-Total Treatment	1,584,953	2,694,377	3,626,464	7,406,653	2,165,660	2,111,235	174.89%
Total Expenditures		2,503,099	3,327,140	4,279,047	7,731,028	2,753,871	2,712,071	132.36%
Excess/(Deficiency) of Revenues Over Expenditures		38,753	(951,988)	(1,614,856)	(386,702)	(159,876)	136,814	
Fund Balance January 1st		2,504,955	2,543,708	2,543,708	928,853	542,150	382,274	
Fund Balance December 31st		2,543,708	1,591,720	928,853	542,150	382,274	519,088	
Reserve For Encumbrances		1,609,204	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		934,504	1,491,720	828,853	442,150	282,274	419,088	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	<u>F/P/S</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Director of Municipal Services and Engineering	F	0.05	0.05	0.15	0.15	0.15	0.15	0.15	0.15
Utility Director	F	0	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0.15	0.15	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		0.65	0.65	0.6	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.

Maintenance Agreements - increased due to new AMR/AMI system

SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
620.5310.51000	Salary & Wages	42,228	45,991	44,116	47,361	48,782	52,197	2.98%
620.5310.51075	Overtime	2	-	5	25	25	25	0.00%
620.5310.51110	O.P.E.R.S.	5,903	6,439	6,176	6,631	6,829	7,308	2.97%
620.5310.51125	Medicare	606	667	640	687	707	757	2.96%
620.5310.51200	Health Insurance	13,522	13,796	11,003	16,040	16,842	17,684	16.27%
620.5310.51400	Life Insurance	48	68	-	-	-	-	-100.00%
	Sub-Total Personnel	62,309	66,961	61,940	70,743	73,186	77,970	5.65%
620.5310.52100	Travel & Training	632	1,500	1,200	2,000	2,000	2,000	33.33%
620.5310.53320	Engineering	-	37,500	63,000	30,000	-	-	-20.00%
620.5310.53410	Maintenance Agreements	6,996	10,000	10,000	30,000	30,000	30,000	200.00%
620.5310.53600	Advertising	480	500	500	500	500	500	0.00%
620.5310.53700	Printing & Reproduction	1,214	700	700	700	700	700	0.00%
620.5310.53800	Dues & Subscriptions	244	400	244	400	400	400	0.00%
620.5310.53990	Other Contractual	3,781	4,500	4,500	4,500	4,500	4,500	0.00%
620.5310.54100	Office Supplies	133	500	500	500	500	500	0.00%
	Sub-Total Other Operating	13,480	55,600	80,644	68,600	38,600	38,600	23.38%
620.5310.56050	Debt Issuance Costs	4,105	-	-	-	-	-	0.00%
620.5310.56100	Debt Payment - Principal	684,776	334,800	334,776	9,800	189,800	189,800	-97.07%
620.5310.56200	Debt Payment - Interest	5,055	6,094	6,069	-	106,604	106,604	-100.00%
	Sub-Total Debt Service	693,936	340,894	340,845	9,800	296,404	296,404	-97.13%
620.5310.57205	Utility Billing Charges - Reimb.	78,573	97,365	96,338	100,231	102,771	108,294	2.94%
620.5310.57210	Adm. Reimbursements	69,848	71,943	72,816	75,000	77,250	79,568	4.25%
	Sub-Total Transfers	148,421	169,308	169,154	175,232	180,022	187,862	3.50%
Total Administration Expenditures		918,146	632,763	652,583	324,375	588,211	600,836	-48.74%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING							
		2017	2018	2019	2020	2021	2022	2023	2024
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	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	1.50	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
Laborer (50%) - 3	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
SEWER TREATMENT TOTAL		3.96	3.96	3.96	3.96	3.96	4.46	4.46	4.46

		PERFORMANCE MEASURES							
		2017	2018	2019	2020	2021	2022	2023	2024
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Average Daily Demand MG		1.96	2.35	2.40	2.50	2.159	2.159	2.20	2.50
Maximum Daily Demand MG		4.49	7.34	5.87	6.00	4.39	2.98	4.00	4.00
Service Calls		8	10	12	15	13	4	15	15
Tap Ins		14	44	40	30	51	62	50	50
Sanitary Sewer Overflows (SSO's)		0	2	2	0	0	0	0	0

BUDGET HIGHLIGHTS

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

Travel & Training - Increased due to relatively new employees and added an additional employee to the department in 2023.

North Regional Contract - This represents our share of costs of operating the Sewer Treatment Plant. Tipp City is billed a proportionate amount of plant operating and capital costs based on our sewage flows in comparison to the Cities of Huber Heights and Vandalia. These costs have increased significantly over the last 2-3 years and will increase significantly in future years due to required plant improvements.

Facilities Maintenance - Increased for the move into a new Service Center. Previously shared costs with Streets and Parks.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
620.5320.51000	Salary & Wages	203,940	249,000	240,755	249,042	255,268	273,137	0.02%
620.5320.51050	Wages - Part Time	-	10,000	2,002	10,000	10,000	10,000	0.00%
620.5320.51075	Overtime	4,838	10,000	9,251	10,000	10,000	10,000	0.00%
620.5320.51110	O.P.E.R.S.	27,265	37,660	36,435	37,666	38,538	41,039	0.02%
620.5320.51125	Medicare	2,775	3,901	3,774	3,901	3,991	4,250	0.00%
620.5320.51200	Health Insurance	54,235	73,760	68,346	68,822	72,263	75,876	-6.69%
620.5320.51300	Worker's Compensation	4,505	4,582	3,913	3,961	4,080	4,202	-13.55%
620.5320.51400	Life Insurance	128	170	170	170	170	170	0.00%
620.5320.51500	Uniforms	1,849	2,000	2,012	3,000	3,000	3,000	50.00%
	Sub-Total Personnel	299,535	391,073	366,658	386,562	397,310	421,675	-1.15%
620.5320.52100	Travel & Training	1,486	2,000	2,110	3,000	3,000	3,000	50.00%
620.5320.53100	Utilities	23,088	25,000	25,000	25,000	25,000	26,875	0.00%
620.5320.53320	Engineering	2,617	45,000	5,000	20,000	20,000	20,000	-55.56%
620.5320.53352	OSHA/Safety Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	919,886	1,233,724	1,038,644	1,098,591	1,208,450	1,329,295	-10.95%
620.5320.53410	Equipment Maintenance	8,741	12,000	8,396	12,000	12,000	12,000	0.00%
620.5320.53420	Facilities Maintenance	4,378	4,500	4,500	5,500	5,500	5,500	22.22%
620.5320.53450	System Maintenance	565	5,000	6,865	8,000	8,000	8,000	60.00%
620.5320.53451	North Region - I&I Program	1,579	-	-	-	-	-	-
620.5320.53500	Insurance	10,000	9,080	9,000	9,000	9,900	10,890	-0.88%
620.5320.53970	Line Oversizing	-	5,000	-	5,000	5,000	5,000	0.00%
620.5320.53990	Other Contractual	17,344	25,000	22,000	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	14,029	15,000	15,000	15,000	15,000	15,000	0.00%
620.5320.54400	Small Tools	279	1,500	1,500	1,500	1,500	1,500	0.00%
620.5320.54700	Other Supplies	1,038	1,000	791	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	2,487	3,000	2,500	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	30,068	35,000	30,000	35,000	35,000	35,000	0.00%
620.5320.54820	Meter Supplies	-	10,000	5,000	10,000	10,000	10,000	0.00%
	Sub-Total Other Operating	1,037,585	1,434,804	1,176,306	1,279,591	1,390,350	1,514,060	-10.82%

THIS PAGE LEFT INTENTIONALLY BLANK.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
620.5320.55100	Facilities	11,139	-	-	-	-	-	0.00%
620.5320.55110	Utility Service Center	13,586	250,000	1,000,000	100,000	-	-	-60.00%
620.5320.55200	Equipment	19,851	530,000	530,000	2,000	139,500	52,000	-99.62%
620.5320.55530	I&I Program	73,982	-	250,000	-	200,000	-	0.00%
620.5320.55634	Water Meter Replacement	8,917	-	-	-	-	-	0.00%
620.5320.55638	Sewer Line - Floral Acres	-	-	-	-	-	25,000	0.00%
620.5320.55809	Sewer Master Plan	-	50,000	50,000	-	-	-	-100.00%
620.5320.55810	Sewer Line Reconstruction	117,639	35,000	250,000	5,135,000	35,000	95,000	14571.43%
	Sub-Total Capital Outlay	245,114	865,000	2,080,000	5,237,000	374,500	172,000	505.43%
620.5320.57300	Refunds	2,719	3,500	3,500	3,500	3,500	3,500	0.00%
620.5320.57500	Advance Out	-	-	-	500,000	-	-	100.00%
	Sub-Total Transfers	2,719	3,500	3,500	503,500	3,500	3,500	14285.71%
Total Treatment Expenditures		1,584,953	2,694,377	3,626,464	7,406,653	2,165,660	2,111,235	174.89%

THIS PAGE LEFT INTENTIONALLY BLANK.

**2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	18,780	35,000	40,000	40,000	40,000	40,000	14.29%
Total Receipts		18,780	35,000	40,000	40,000	40,000	40,000	14.29%
625.9300.57300	Refunds	1,369	27,500	1,500	27,500	30,000	20,000	0.00%
Total Expenditures		1,369	27,500	1,500	27,500	30,000	20,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		17,411	7,500	38,500	12,500	10,000	20,000	
Fund Balance January 1st		356,486	373,897	373,897	412,397	424,897	434,897	
Fund Balance December 31st		373,897	381,397	412,397	424,897	434,897	454,897	
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.

**2024 BUDGET WORKSHEET
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
630.0000.44610	Refuse Charges	1,056,762	1,098,055	1,130,726	1,175,955	1,222,993	1,271,913	7.09%
630.0000.44690	Other Charges - Bags	296	-	650	650	700	700	100.00%
630.0000.49210	Reimbursements	83	-	22	-	-	-	0.00%
Total Receipts		1,057,141	1,098,055	1,131,398	1,176,605	1,223,693	1,272,613	7.15%
630.5340.53965	Contract - Refuse	944,396	972,728	1,029,705	1,070,893	1,113,729	1,147,141	10.09%
630.5340.53966	Contract - Franchise Fees	52,315	32,654	56,030	58,271	60,602	62,420	78.45%
630.5340.53990	Other Contractual	3,012	1,000	500	250	250	250	-75.00%
	Sub-Total Other Operating	999,723	1,006,382	1,086,235	1,129,414	1,174,581	1,209,811	12.23%
630.5340.57205	Utility Billing Charges - Reimb.	62,858	77,841	50,000	50,000	50,000	50,000	-35.77%
630.5340.57210	Adm. Reimbursements	14,096	14,519	10,000	10,000	10,000	10,000	-31.12%
	Sub-Total Transfers	76,954	92,360	60,000	60,000	60,000	60,000	-35.04%
Total Expenditures		1,076,677	1,098,742	1,146,235	1,189,414	1,234,581	1,269,811	8.25%
Excess/(Deficiency) of Revenues Over Expenditures		(19,536)	(687)	(14,837)	(12,809)	(10,888)	2,802	
Fund Balance January 1st		70,050	50,514	50,514	35,677	22,868	11,980	
Fund Balance December 31st		50,514	49,827	35,677	22,868	11,980	14,782	
Reserve For Encumbrances		-	-	-	-			

**2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	1,486,347	1,518,670	1,560,664	1,623,091	1,704,245	1,789,457	6.88%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		1,486,347	1,518,670	1,560,664	1,623,091	1,704,245	1,789,457	6.88%
728.6190.53344	Insurance Premiums	1,443,108	1,560,664	1,560,664	1,623,091	1,704,245	1,789,457	4.00%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
Total Expenditures		1,443,108	1,560,664	1,560,664	1,623,091	1,704,245	1,789,457	4.00%
Excess/(Deficiency) of Revenues Over Expenditures		43,239	(41,994)	-	-	-	-	
Fund Balance January 1st		99,943	143,182	143,182	143,182	143,182	143,182	
Fund Balance December 31st		143,182	101,188	143,182	143,182	143,182	143,182	
Reserve For Encumbrances		-	-	-	-	-	-	

**2024 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2023-2024 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	94,300	50,000	55,000	50,000	50,000	20,000	0.00%
Total Receipts		94,300	50,000	55,000	50,000	50,000	20,000	0.00%
830.6550.57300	Contractor Maint. Deposits	68,190	50,000	55,000	50,000	50,000	20,000	0.00%
Total Expenditures		68,190	50,000	55,000	50,000	50,000	20,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		26,110	-	-	-	-	-	
Fund Balance January 1st		42,204	68,314	68,314	68,314	68,314	68,314	
Fund Balance December 31st		68,314	68,314	68,314	68,314	68,314	68,314	
Reserve For Encumbrances		67,435	68,314	68,314	68,314	68,314	68,314	

City of Tipp City
2024 Operating Budget - Glossary

APPROPRIATION

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

**CAPITAL OUTLAY OR
EXPENDITURE**

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

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

**FINES, COSTS AND
FORFEITURES**

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

FUND

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

City of Tipp City
2024 Operating Budget - Glossary

FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

City of Tipp City
2024 Operating Budget - Glossary

Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2024 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
2024 BUDGET WORKSHEET**

GENERAL INFORMATION

INCORPORATED AS A CITY	1960
FORM OF GOVERNMENT	COUNCIL-MANAGER
POPULATION	10,274 (2020 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