



August 30, 2024

The Honorable Kathryn Huffman
& members of City Council

I am pleased to present the proposed 2025 Operating Budget to the City Council for your consideration and discussion. As required by the City of Tipp City's Charter, the City Manager must prepare and submit the annual operating budget to the Council by November 15th each year. The annual budget is arguably the most significant policy decision that the City Council makes each year.

In preparing this year's Operating Budget, our primary goal has been to develop a plan that maintains the City's essential services within the financial limits of each fund while ensuring the long-term financial health of those funds. This budget reflects a deliberate and thoughtful process by each Department to assess the current year's budget and forecast the year ahead, ensuring that staff can continue providing a high level of service to residents while also advancing the City's strategic plan.

You will notice as you review this document, the inclusion of one projection year beyond the year being budgeted (2026). While the budget to be adopted by Council is specific to 2025, the purpose of adding the additional year is to provide Council a look ahead to what to expect in 2026, due to contractual wage increases and the budgets sufficiency to support those increases. This additional year will also show Council that some purchases that are specific to 2025 and considered one-time purchases, do not show up again in future budget years. Again, the information provided for 2026 is informational only and will not be acted upon by Council in adopting the 2025 operating budget.

GENERAL FUND

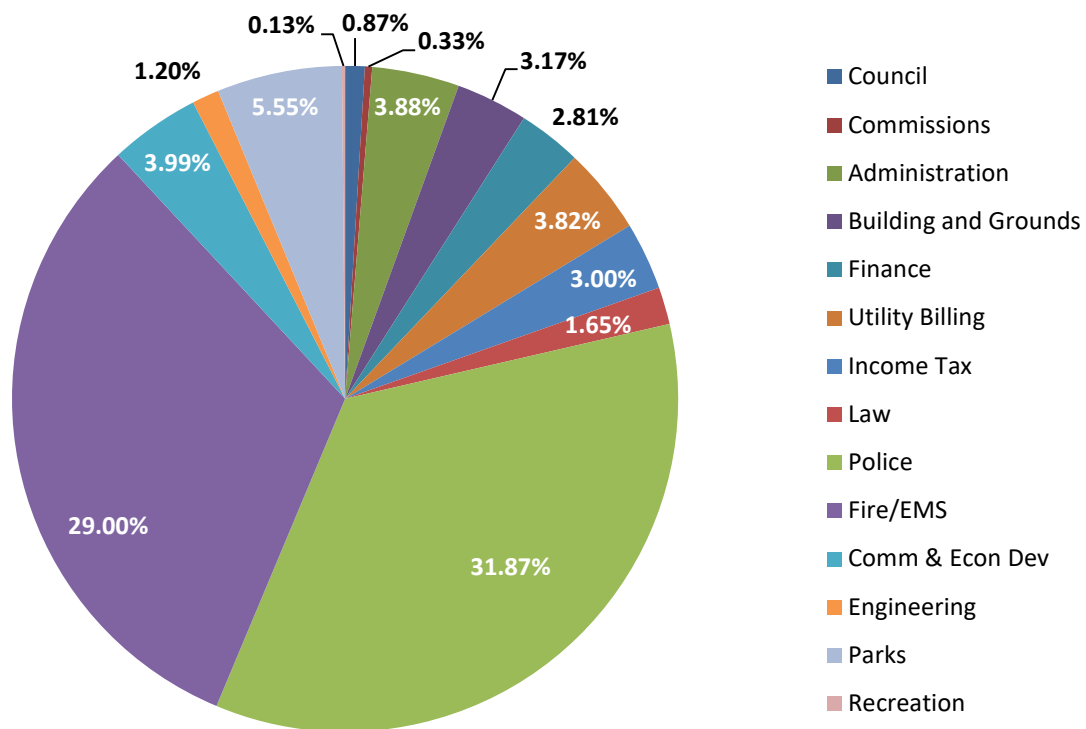
The General Fund has operated with an annual surplus for the past eighteen years (net of short-term advances). Since 2010, approx. \$4 million has been added to the General Fund balance. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 66.07% to 80.92% 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 (\$9.96M) make up ~75.5% of the total General Fund budget (\$13.2M). Members of the FOP union and non-union employees are scheduled to receive a 5% cost of living wage increase in 2025. The AFSCME contract has not yet been settled at this time, but the budget presented reflects anticipated cost of living increases of 5% for AFSCME employees as well. Health insurance premiums are expected to increase 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 2025 General Fund budget reflects an anticipated surplus of \$345,431. 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. 2024 interest earnings should be ~\$1.8M. Before the Federal Reserve begins to reduce interest rates in 2025 we will convert a 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 60.87% of all General Fund appropriations.



Budget Assumptions

- 2025 income tax revenue is projected to increase 4% over the 2024 projected number, which is an increase of ~\$274,863 above the 2024 revenue estimate. Income tax receipts comprise 52.78% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2025 due to increased wages, not due to an increase in the OBWC rate.
- Health insurance premiums increased 3.0% in 2024. We have budgeted for a 5% increase for the renewal set for September 1, 2025.

- Liability insurance through the Miami Valley Risk Management Association (MVRMA) is projected to be 10% higher in 2025. This is due to a combination of rate increase along with an increase in insured values as several large capital improvement projects were completed in 2024.
- Public Safety (Police, Fire & EMS) accounts for 60.87% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 24 sworn officers.
- This budget assumes the Fire Department has sixteen full-time employees (four Captains and twelve staff members) working a 24/72 hour schedule with some assumptions built in on wages and benefit levels. We budget for a total of seven 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 12.60% (\$1,476,616) from \$11,717,634 in 2024 to \$13,194,250 in 2025.
 - This includes projected wage increases of 5% for all bargaining unit members as well as non-bargaining unit employees.
 - This includes a transfer of \$425,000 from the General Fund to the Uptown Revitalization Project Fund for debt service.
 - This also includes an advance of \$250,000 to the Sewer Fund for operating monies while awaiting loan proceeds for the Industrial Sanitary Sewer Expansion Project.
- General Fund revenue is projected to increase 8.7% (\$1,086,579) from 2024 projected revenues due to the income tax increase mentioned above as well as the substantial increase in interest earnings.
- Wages & benefits account for 75.5% of all General Fund expenditures. This percentage has been relatively steady for the past several years and demonstrates the service nature of the City.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2025.
- Budget anticipates 2025 season to run approx. 83 days beginning Memorial Day weekend and ending August 24th. The exact length of season and closing date will be determined after the School Board establishes the August, 2025 return to school date.
- Contractual operation & maintenance costs = \$288,750 for 2023 and 2024. However, our final contract extension with Swimsafe has been exercised and the Pool operations contract will have to go out to bid in the Fall of 2024.

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 2025 operating budget are in agreement with the 2025-2029 Five-Year CIP to be reviewed by City Council on Monday, October 30, 2024.

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
- 2025 budgeted receipts are forecasted down 2.11% from 2024 budgeted receipts due to declines in purchased power costs which are passed through to the electric customers.
- 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 2023-2024 with the City's purchase of additional solar power to reduce our reliance on market pricing. A 5% increase (from 2024 projected expenditures) 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 0.84% in 2025. This is primarily due to repayment of debt and completion of several capital improvement projects.
 - Substation 4 (\$5M) was included in the 2024 operating budget and will be carried forward to 2025, but no additional funding is anticipated for this project.
- Operating expenses (net of capital and debt) are proposed to decrease 3.95% (\$161,130). 2024 wage and benefit expenditures included a retirement buyout of accumulated leave balances. That employee will be remaining in the City's employment for another year or two and those buyout dollars will be pushed back to 2026.
- The Electric Department capital projects included in the 2025 budget are in agreement with the 2025-2029 Five-Year CIP yet to be reviewed with 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 2025 operating budget.
- 2.68% increase in revenue due to additional consumption. Revenues should 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
- 3.36% (\$118,140) increase in operating expenses (net of capital and debt) compared to the 2024 budget due primarily to projected wage and benefit increases.

Budget Highlights

- The Water Fund balance is projected to increase by approximately \$357,035 in 2025 due to the completion of several significant capital improvement projects which increased expenditures significantly in 2024. 2025 and future years will see an accumulation of additional resources to facilitate the next round of capital improvement projects (west-side water tower and continued replacement of 4-inch water mains).
- The cash balance will be monitored closely as always but the projected 2025 surplus should be sufficient to ensure future cash balances remain above the 25% required threshold.
- The Water Fund capital projects included in the 2025 budget are in agreement with the 2025-2029 Five-Year CIP yet to be reviewed with 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

- 59.08% decrease (~\$5M) in overall revenue due to debt issued in 2024 for the CR25/Main Street Sewer Line Project (~\$5M).
- 10.0% increase in treatment costs from Tri-Cities (\$109,859). 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 21.68% (\$538,728) from the 2024 budget in part due to the \$200,000 sewer modeling project which will help determine how much additional flow the City of Tipp City can convey to Tri-Cities within the bounds of the existing infrastructure as well as determining future system improvements needed to facilitate growth westward from the existing City limits.

Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$628,817 in 2025 due to the repayment of a \$500,000 short-term advance from the General Fund. This advance was required in 2023-2024 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 ~\$265,000 will be sufficient to meet the Fund's needs and will be increased in 2026-2029 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 2025 budget are in agreement with the 2025-2029 Five-Year CIP yet to be reviewed with City Council.

In closing, the financial condition of the City remains positive. We continue to see an increase in industrial, commercial, and residential growth. The City has been able to avoid increases in the income tax rate due to continued investment in the community. Tax revenues are trending positive to the prior year and interest earnings remain high. This increase in the City's revenues has enabled us to convert from a part-time to a combined Fire/EMS Department with full-time round-the-clock coverage without having to increase our overall income tax rate. Expense levels in 2024 trended higher with the employment changes made but the City continues to project budget surpluses each year and to set aside additional funding for future needs.

Staff continues to hold costs steady where possible and have evaluated equipment needs more closely. 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,

Eric Mack
City Manager

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USER GUIDE

The budget is a financial plan for the upcoming year. It contains the City staff's recommendations to Council for their review and action through the annual appropriation legislation, which sets aside money for specific purposes in several different funds. Many of these funds are established by state law to separately account for certain sources of revenues and, consequently, Council is restricted from using many of the monies for other purposes. The bulk of this document is devoted to the detail of these specific purposes, including departmental budgets, earmarked from each fund. The Budget Summary (pages 1-8) is intended to summarize the entire financial situation for the City, irrespective of funds.

We prepared the 2025 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, 2024 and the AFSCME contract should be approved by December, 2024. The 2025 budget includes a 5% annual cost of living increase for members of the FOP, AFSCME, as well as non-bargaining unit members compensated in accordance with Chapter 37 of the Tipp City Code of Ordinances. For the non-bargaining employees, the 5% cost of living increase is the second step in a four-year process to increase wages based on salary studies performed for and by the City of Tipp City.

2. The OPERS rate (employer contribution) will be 14.00% in 2025. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) for 2025 is 19.5% for Police employees and 24% for Fire employees which is the same rate paid in 2012-2024.
3. The Worker's Compensation rate was 0.9743% in 2024, 1.552% in 2023, 1.793% in 2022, and 1.9135% in 2021. We have anticipated a 3% increase for 2025's payment (based on 2025 projected wages).
4. All projects listed in the Capital Improvement Plan for 2025 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 4.0% when compared to 2024 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
2025 OPERATING BUDGET**

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**CITY OF TIPP CITY
2025 OPERATING BUDGET**

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**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2025 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2025	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2025
GENERAL	5,377,294	13,539,712	13,344,508	5,572,498
SPECIAL REVENUE FUNDS				
SWIMMING POOL	13,506	470,946	435,770	48,681
STREET REPAIR	1,129,905	686,327	621,375	1,194,857
STATE HIGHWAY	109,704	54,133	71,500	92,337
MUNICIPAL ROAD	447,536	242,590	284,840	405,286
DEPT OF JUSTICE LAW ENFORCEMENT FUND	218	2,500	-	2,718
ONEOHIO OPIOID SETTLEMENT FUND	41,446	-	-	41,446
LAW ENFORCEMENT	561	-	-	561
ENFORCEMENT & EDUCATION	11,093	1,000	1,000	11,093
DRUG LAW ENFORCEMENT	3,698	-	-	3,698
FIELDSTONE TIF PROJECT FUND	(0)	92,315	92,315	(0)
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	10,237	47,945	48,182	10,000
SPECIAL ASSESSMENT BOND RETIREMENT	23,730	-	-	23,730
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	2,259,382	3,393,680	3,069,447	2,583,615
UPTOWN REVITALIZATION FUND	550,000	4,675,000	4,702,500	522,500
PARKS CAPITAL IMPROVEMENT	159,196	5,000	-	164,196

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2025 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2025	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2025
ENTERPRISE FUNDS				
ELECTRIC	16,702,798	19,982,413	21,301,206	15,384,005
WATER	1,276,349	4,540,823	4,183,788	1,633,384
SEWER	890,369	2,995,018	3,623,835	261,552
UTILITY SERVICE DEPOSIT	421,335	40,000	30,000	431,335
REFUSE COLLECTION	22,728	1,266,039	1,275,792	12,975
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	198,023	1,990,695	1,990,695	198,023
CONTRACTOR MAINTENANCE DEPOSIT	50,193	50,000	50,000	50,193
SUBTOTAL	29,699,301	54,076,135	55,126,752	28,648,684
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,097,945	1,097,945	-
NET GRAND TOTAL	29,699,301	52,978,190	54,028,807	28,648,684

**City of Tipp City
2025
Operating Budget**

2025 Budget - Revenues Classified by Source

Electric Revenues	19,817,413	36.65%
City Income Taxes	10,456,007	19.34%
Sale of Notes and Bonds	4,250,000	7.86%
Water Revenues	3,883,668	7.18%
Sewer Revenues	2,659,768	4.92%
Deposits	2,080,695	3.85%
Interest Income	1,500,000	2.77%
Transfers In	1,272,945	2.35%
Refuse Collection	1,266,039	2.34%
Ambulance Runs	1,146,261	2.12%
Electric Excise Tax	732,363	1.35%
NAWA Charges	637,155	1.18%
Gasoline Tax	629,466	1.16%
Property Taxes	526,836	0.97%
Utility Billing Reimbursements	453,524	0.84%
Local Government Funds	417,054	0.77%
Pool Revenues	413,446	0.76%
Administrative Reimbursements	366,692	0.68%
Other Miscellaneous Revenues	254,950	0.47%
Permissive License Fees	239,590	0.44%
School Payment for Resource Officers	187,240	0.35%

**City of Tipp City
2025
Operating Budget**

2025 Budget - Revenues Classified by Source

Franchise Fees	161,457	0.30%
Motor Vehicle License Fees	103,494	0.19%
PILOT Payments	92,315	0.17%
Reimbursements and Refunds	77,500	0.14%
Hotel-Motel Tax	75,000	0.14%
Other State Levied-Shared Fees	69,341	0.13%
Licenses, Permits, Inspections	61,200	0.11%
Electric Extension Fees	50,000	0.09%
Donations	47,500	0.09%
Rental Income	32,500	0.06%
Sale of Assets	25,000	0.05%
Federal/State Grants	20,000	0.04%
Assessments	17,967	0.03%
Other Charges for Services	17,950	0.03%
Fire Run Contracts	17,550	0.03%
Fines, Forfeitures, and Costs	8,750	0.02%
Total	54,068,636	100.00%

**City of Tipp City
2025 Operating Budget**

2025 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 57,626	\$ 56,310	\$ -	\$ 300	\$ -	\$ -	\$ 114,236
Boards & Commissions	-	43,000	-	-	-	-	43,000
Administration	478,000	32,900	-	500	-	-	511,400
Buildings & Facilities	190,621	227,248	-	500	-	-	418,369
Finance: Administration	344,186	26,770	-	300	-	-	371,256
Finance: Utility Billing	418,625	82,290	-	3,000	-	-	503,915
Finance: Income Tax	263,885	31,145	-	300	-	100,000	395,330
Law	191,043	27,150	-	-	-	-	218,193
Police	3,835,495	358,935	-	10,500	-	-	4,204,930
Fire/EMS	3,286,328	452,016	-	87,365	-	-	3,825,709
Community-Economic Dev.	321,639	234,900	-	500	-	-	557,039
Engineering	140,253	138,285	-	-	-	-	278,538
Parks	551,983	179,215	-	625	-	-	731,823
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	427,570	-	-	725,000	500	1,153,070
Total General Fund	10,079,684	2,335,434	-	103,890	725,000	100,500	13,344,508
Pool Fund	-	435,770	-	-	-	-	435,770
Street Fund	459,275	161,100	-	1,000	-	-	621,375
State Highway Fund	-	31,500	-	40,000	-	-	71,500
Municipal Road Fund	125,940	156,900	-	2,000	-	-	284,840
Justice Dept Law Enforcement Fund	-	-	-	-	-	-	-
OneOhio Opioid Fund	-	-	-	-	-	-	-
Law Enforcement Fund	-	-	-	-	-	-	-
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	92,315	-	-	-	-	92,315
Bond Retirement	-	-	48,182	-	-	-	48,182
Special Assess Bond Retirement	-	-	-	-	-	-	-

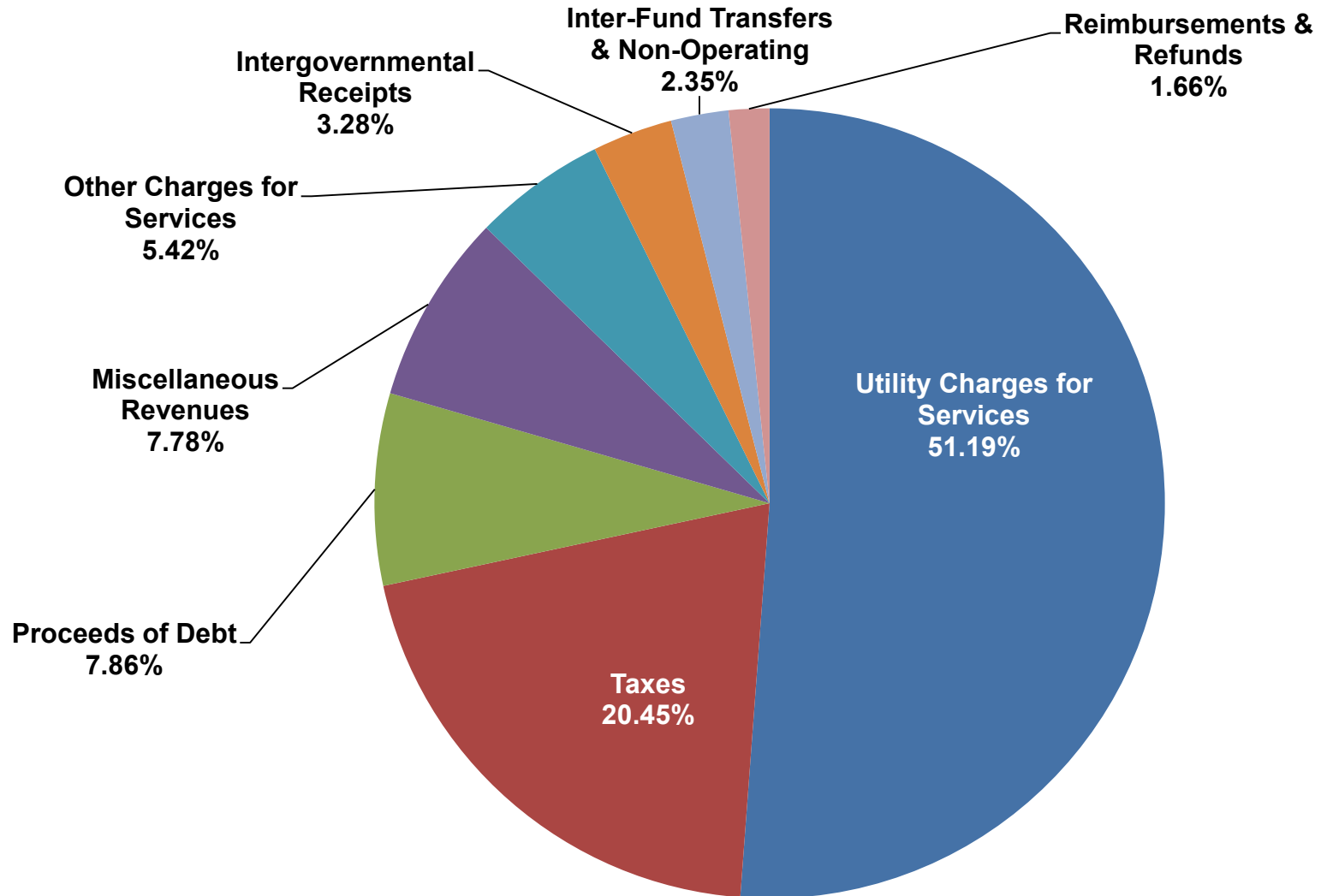
**City of Tipp City
2025 Operating Budget**

2025 Budget - Expenditures by Function

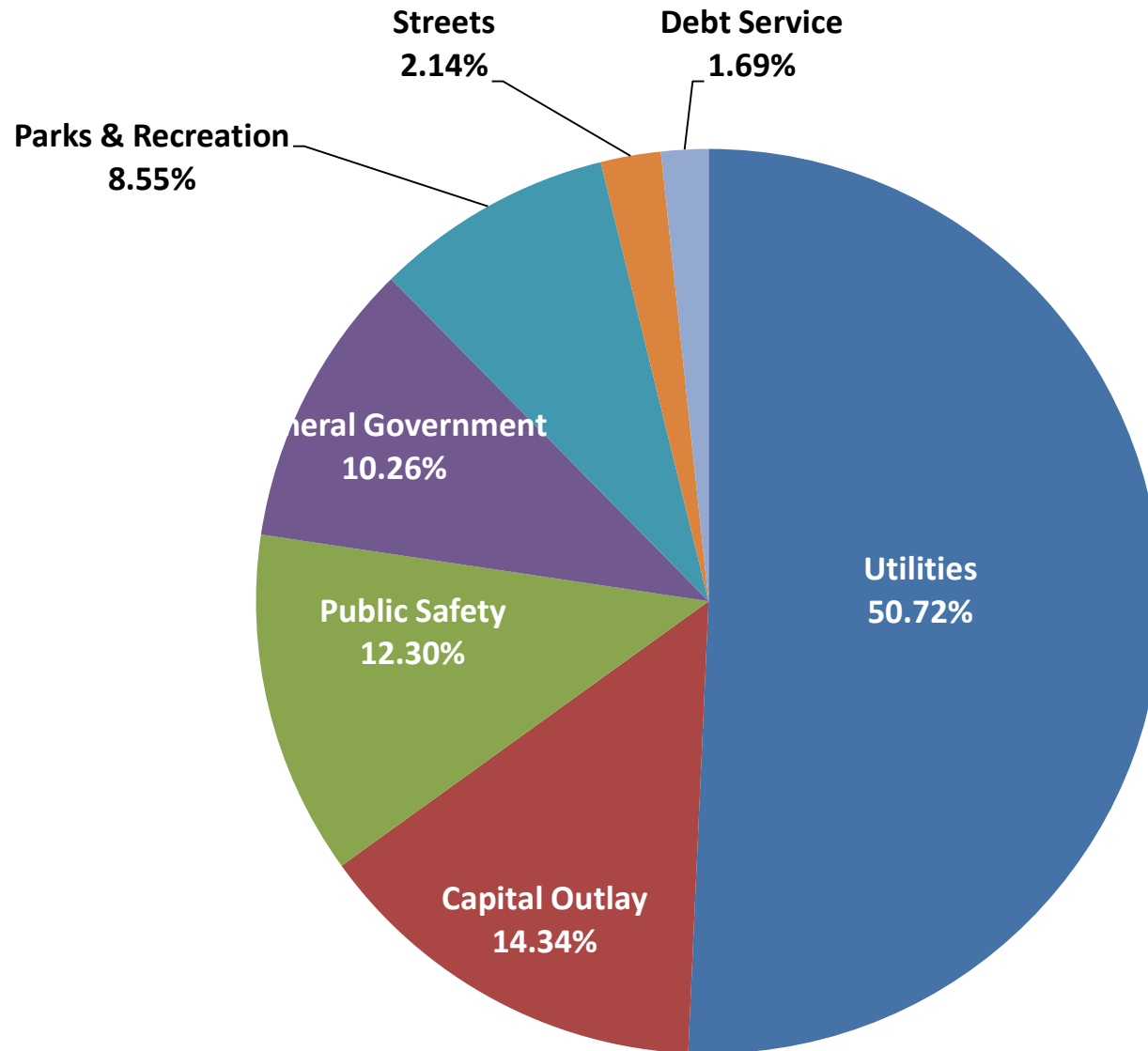
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Capital Improvement Reserve	-	114,114		2,807,152	48,181	100,000	3,069,447
Uptown Redevelopment Project	-	-	4,702,500	-	-	-	4,702,500
Parks Capital Improvement	-	-	-	-	-	-	-
Electric Fund	1,711,845	18,059,013	479,600	734,000	306,748	10,000	21,301,206
Water Fund	1,080,053	2,348,938	148,122	399,500	203,675	3,500	4,183,788
Sewer Fund	466,374	1,862,450	296,380	304,500	690,631	3,500	3,623,835
Utility Service Deposits	-	-	-	-	-	30,000	30,000
Refuse Collection	-	1,218,292	-	-	57,500	-	1,275,792
Self-Insurance Fund	-	1,990,695	-	-	-	-	1,990,695
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	\$ 13,923,171 25.26%	\$ 28,806,521 52.26%	\$ 5,674,784 10.29%	\$ 4,392,042 7.97%	\$ 2,031,735 3.69%	\$ 297,500 0.54%	\$ 55,125,753 100.00%

Sources of Funds

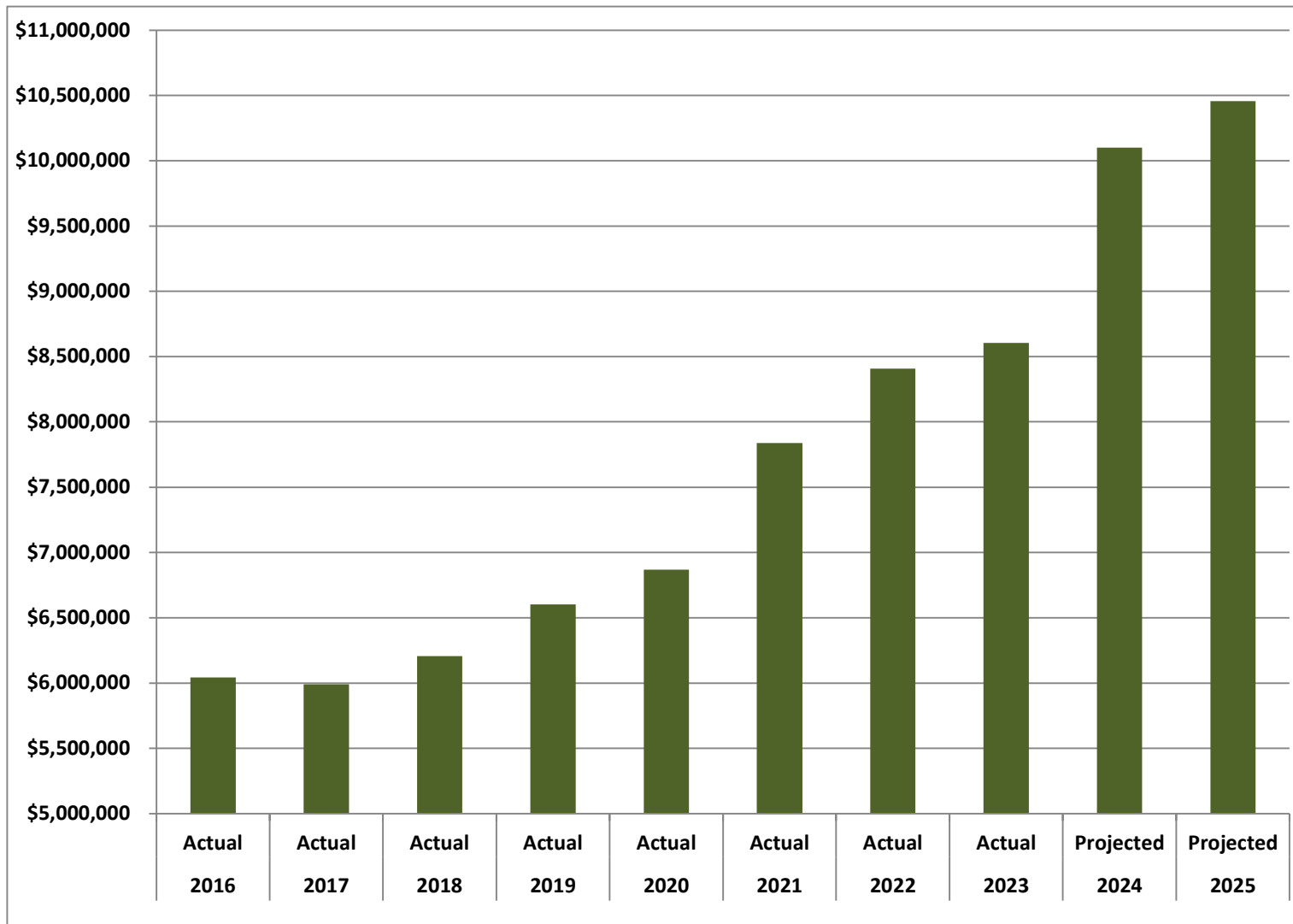
2025 Operating Budget



Uses of Funds 2025 Operating Budget



Income Tax Receipts 2016-2025



**CITY OF TIPP CITY
DEBT STATEMENT**

PURPOSE	ISSUED	PRINCIPAL OUTSTANDING 1/1/2025	RATE	MATURITY DATE	PRINCIPAL 2025	INTEREST 2025	FUND
GENERAL OBLIGATION BONDS							
Substation 1/1A/4 Improvement Bonds	2/9/2022	\$ 5,855,970	4.00-4.50%	12/1/2042	\$ 245,000	\$ 234,600	Electric
Total - Bonds		\$ 5,855,970			\$ 245,000	\$ 234,600	
STATE LOANS							
OWDA Industrial Sewer Expansion Project	2/1/2025	\$ 5,000,000	4.00%	6/30/2045	\$ 180,000	\$ 106,604	Sewer
Total Interest Bearing State Loans		\$ 5,000,000			\$ 180,000	\$ 106,604	
OPWC Loan - AMR Project	11/1/2011	\$ 247,500	0.00%	11/1/2031	\$ 30,000	\$ -	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$ 217,063	0.00%	12/1/2032	\$ 21,500	\$ -	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$ 753,156	0.00%	12/1/2033	\$ 70,000	\$ -	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$ 1,345,000	0.00%	12/1/2040	\$ 90,000	\$ -	Water
Total - 0% State Loans		\$ 2,562,719			\$ 211,500	\$ -	
Total All Debt		\$ 13,418,689			\$ 636,500	\$ 341,204	

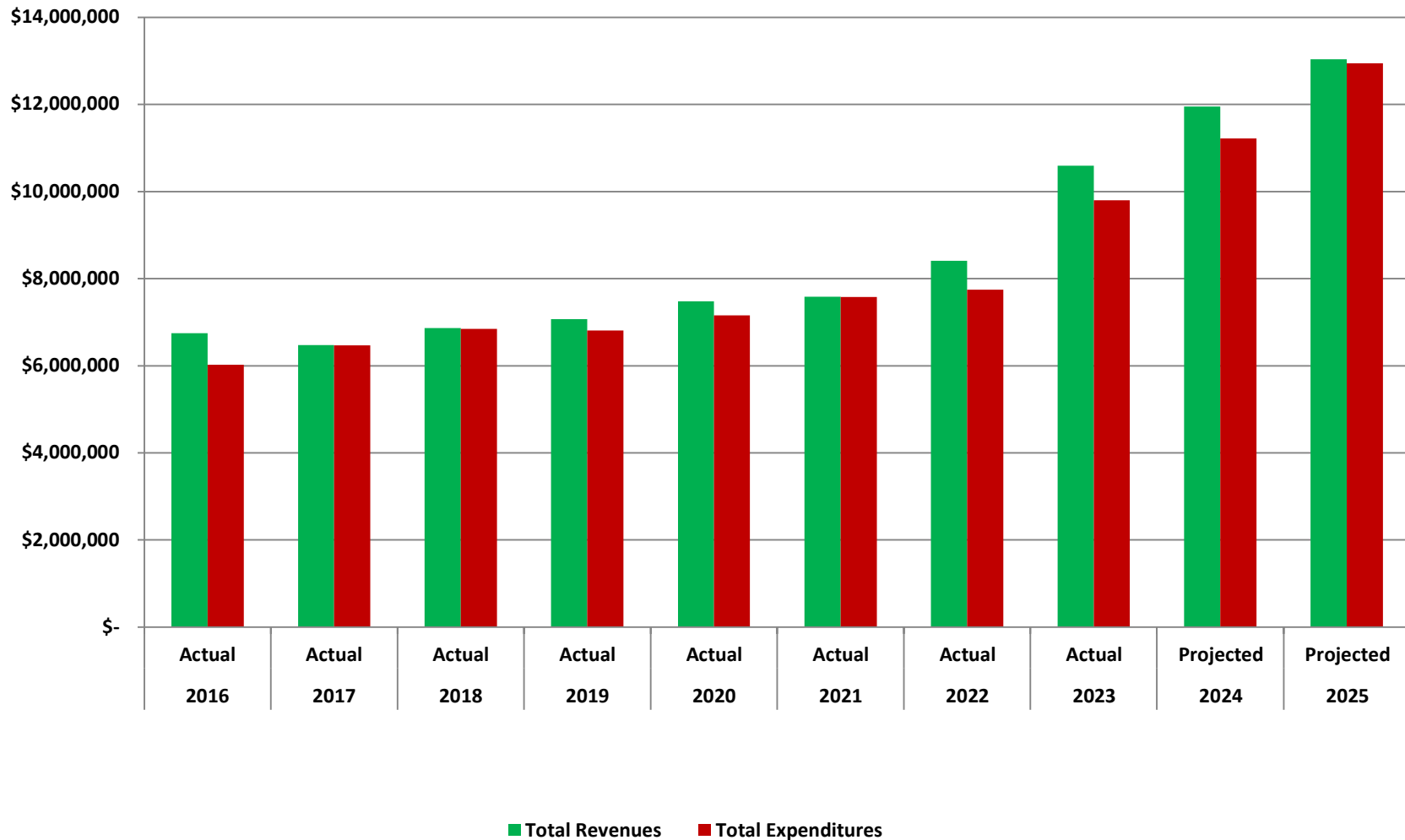
**CITY OF TIPP CITY
2025 OPERATING BUDGET**

STAFFING PLAN

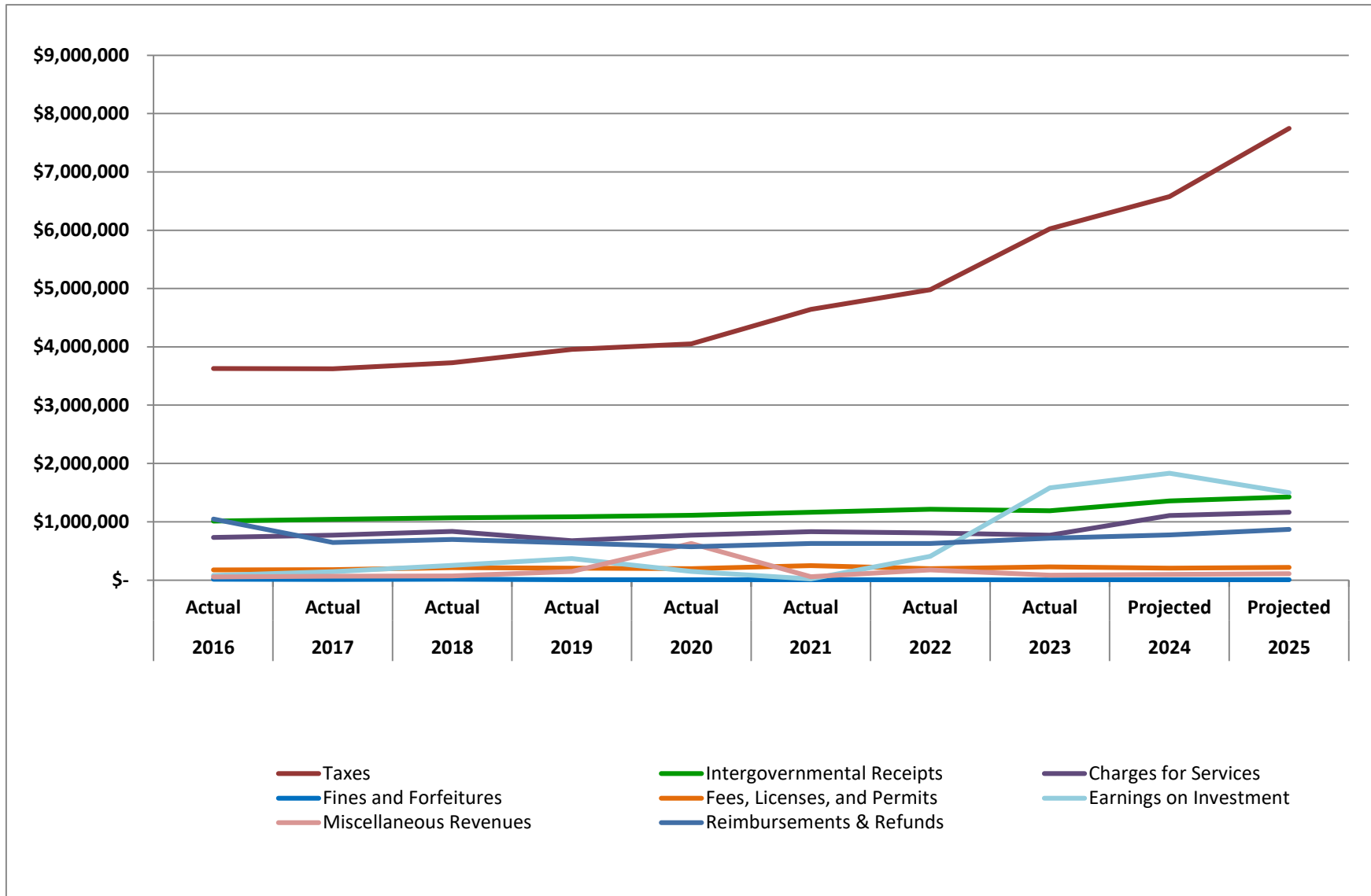
	Full-Time Equivalents								
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
General Fund									
Administration	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00
Buildings & Facilities	1.75	1.75	2.00	2.00	2.00	1.60	1.60	1.60	1.60
Finance: Administration	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.00
Finance: Utility Billing *	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.60
Law	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00
Police	22.70	22.70	22.70	22.70	22.70	22.70	24.70	24.70	26.70
Fire/EMS	29.00	33.00	32.50	34.00	46.00	48.00	55.00	40.00	52.00
Community-Economic Dev.	3.00	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Engineering	1.50	1.50	0.10	0.10	0.10	0.10	0.10	0.10	1.10
Parks	5.50	5.50	5.35	5.35	5.35	5.25	5.75	5.75	5.75
Total General Fund	74.22	78.22	75.92	77.42	89.42	89.92	100.42	87.30	102.25
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS									
Special Revenue Funds									
Street Fund	4.96	4.96	4.71	4.71	4.71	4.71	5.21	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	5.96	5.96	5.96	5.96	6.46	6.46	6.46
Enterprise Funds									
Electric Fund: Administration	1.50	1.50	1.35	1.35	1.35	1.35	1.35	1.35	1.35
Electric Fund: Distribution	11.60	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Water Fund: Administration	0.65	0.65	0.60	0.60	0.60	0.60	0.60	0.75	0.75
Water Fund: Distribution	3.76	3.76	3.76	3.76	3.30	4.26	4.26	4.26	4.26
Water Fund: Treatment	4.40	4.40	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Sewer Fund: Administration	0.65	0.65	0.60	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	4.46	4.46	4.46	4.46
Total Enterprise Funds	26.52	25.92	27.62	27.62	27.16	28.62	28.62	28.77	28.77
Total Full-Time Equivalents	106.95	110.35	109.50	111.00	122.54	124.50	135.50	122.53	137.48

Revenue and Expenditure Trends

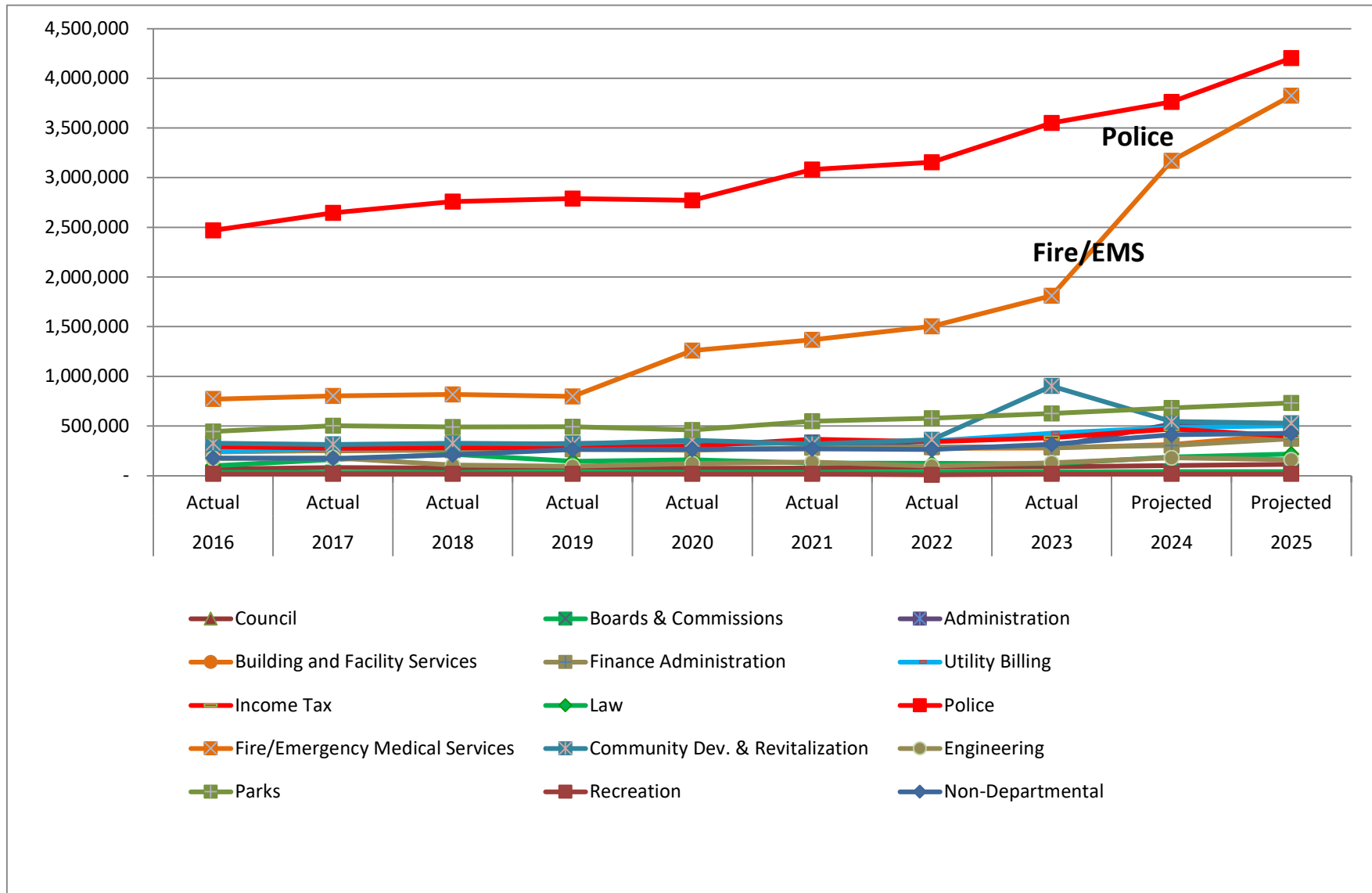
Totals for General Fund 2016 - 2025



General Fund Revenue Trends 2016 - 2025



General Fund Expenditures by Department 2016- 2025



2025 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Projected	2026 Projected	2024-2025 % Inc/Dec
Revenues							
Taxes	4,981,226	6,024,449	7,119,787	6,578,333	7,748,281	8,049,944	8.83%
Intergovernmental Receipts	1,213,815	1,189,562	1,354,448	1,354,975	1,425,998	1,467,865	5.28%
Charges for Services	807,307	767,951	1,105,686	1,105,686	1,164,211	1,466,680	5.29%
Fines and Forfeitures	6,537	3,215	3,725	5,250	5,250	5,250	40.94%
Fees, Licenses, and Permits	194,627	226,859	204,677	205,293	217,657	210,165	6.34%
Earnings on Investment	405,044	1,579,839	1,250,000	1,833,050	1,500,000	1,000,000	20.00%
Miscellaneous Revenues	173,117	83,405	95,600	95,600	108,100	108,100	13.08%
Reimbursements & Refunds	628,756	718,215	780,173	774,946	870,215	914,182	11.54%
Total Operating Receipts	8,410,429	10,593,495	11,914,096	11,953,133	13,039,712	13,222,186	9.45%
Expenditures							
Council	87,125	88,169	114,395	101,857	114,236	115,437	-0.14%
Boards & Commissions	36,182	38,268	43,000	39,560	43,000	43,000	0.00%
Administration	287,881	287,013	452,896	521,121	511,400	549,761	12.92%
Building and Facility Services	274,102	278,472	301,383	312,247	418,370	437,285	38.82%
Finance Administration	287,105	281,854	308,311	303,290	371,256	345,164	20.42%
Utility Billing	349,328	425,293	476,113	483,898	503,915	542,581	5.84%
Income Tax	340,598	380,011	350,148	471,038	395,330	414,982	12.90%
Law	124,253	117,873	196,397	185,871	218,193	234,477	11.10%
Police	3,155,264	3,550,914	3,593,102	3,761,963	4,204,930	4,376,932	17.03%
Fire/Emergency Medical Services	1,501,976	1,810,277	3,106,076	3,170,863	3,825,709	3,912,422	23.17%
Community Dev. & Revitalization	360,927	902,291	889,549	543,773	557,039	585,615	-37.38%
Engineering	96,617	129,604	105,307	179,826	278,538	165,055	164.50%
Parks	576,551	625,756	619,980	681,401	731,823	770,628	18.04%
Recreation	8,850	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	262,780	316,274	378,021	410,226	427,569	394,608	13.11%
Total Program Expenditures	7,749,539	9,249,769	10,952,378	11,184,634	12,619,008	12,905,647	15.22%
Total Receipts Over/(Under) Program Disbursements	660,890	1,343,726	961,718	768,499	420,704	316,539	-56.25%

2025 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Projected	2026 Projected	2024-2025 % Inc/Dec
Other Financing Sources/(Uses)							
Refunds	(681)	(72)	(500)	(500)	(500)	(500)	0.00%
Transfers (Out)	-	(550,000)	(575,000)	(3,025,000)	(475,000)	(475,000)	-17.39%
Advances In	-	-	500,000	500,000	500,000	250,000	0.00%
Advances (Out)	-	(500,000)	-	(500,000)	(250,000)	-	0.00%
Total Other Financing Receipts/(Disbursements)	(681)	(1,050,072)	(75,500)	(3,025,500)	(225,500)	(225,500)	198.68%
Excess/(Deficiency) of Revenues Over Expenditures	660,209	293,654	886,218	(2,257,001)	195,204	91,039	
Fund Balance January 1st	6,680,432	7,340,641	7,634,295	7,634,295	5,377,294	5,572,498	
Fund Balance December 31st	7,340,641	7,634,295	8,520,513	5,377,294	5,572,498	5,663,537	
Reserve For Encumbrances	202,497	149,289	125,000	125,000	125,000	125,000	
Unencumbered Cash 12/31	7,138,144	7,485,006	8,395,513	5,252,294	5,447,498	5,538,537	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$7,748,281	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 4.0%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,425,998	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$732,363) and Local Government monies (\$417,054) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$1,164,211	These are monies received for direct services provided. The EMS billing revenues (\$1,146,261) 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	\$5,250	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2025 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Projected	2026 Projected	2024-2025 % Inc/Dec
Taxes								
101.0000.41110	Property Tax	403,319	477,650	487,203	496,576	511,473	526,817	4.98%
101.0000.41210	Tangible Personal Property	12,162	12,961	13,220	14,915	15,362	15,823	16.21%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	4,484,271	5,446,482	6,544,363	6,871,581	7,146,444	7,432,302	9.20%
101.0000.41600	Hotel-Motel Tax	81,473	87,355	75,000	90,850	75,000	75,000	0.00%
	Total Taxes	4,981,226	6,024,449	7,119,787	6,578,333	7,748,281	8,049,944	8.83%
Intergovernmental								
101.0000.42100	Local Gov't Fund (County)	360,040	367,435	356,907	354,907	365,554	376,521	2.42%
101.0000.42300	Cigarette Tax	-	402	400	400	400	400	0.00%
101.0000.42400	Liquor & Beer	20,367	701	7,500	10,000	10,000	10,000	33.33%
101.0000.42500	Local Gov't Fund-State	51,638	53,689	52,500	50,000	51,500	53,045	-1.90%
101.0000.42550	Property Tax Rollback	46,001	56,102	56,697	57,224	58,941	60,709	3.96%
101.0000.42900	Electric Excise Tax	682,119	674,071	734,194	704,826	732,363	754,333	-0.25%
101.0000.43200	State Grants	27,425	16,042	20,000	20,000	20,000	20,000	0.00%
101.0000.43250	School Pymt for Resource Officers	26,225	21,120	126,250	215,300	187,240	192,857	48.31%
101.0000.43300	Local Grants	-	-	-	5,068	-	-	0.00%
	Total Intergovernmental	1,213,815	1,189,562	1,354,448	1,354,975	1,425,998	1,467,865	5.28%
Charges for Services								
101.0000.44115	Xerox Copies	-	-	25	50	50	50	100.00%
101.0000.44120	Towing & Storage Fees	535	290	500	750	500	500	0.00%
101.0000.44130	Witness Fees	150	170	100	100	100	100	0.00%
101.0000.44135	Police Charges for Services	1,695	4,920	1,500	1,500	1,500	1,500	0.00%
101.0000.44150	Ambulance Runs - City	392,786	415,924	375,000	412,500	425,000	430,000	13.33%
101.0000.44155	Ambulance Runs - Township	401,778	331,839	721,261	621,261	721,261	1,017,230	0.00%
101.0000.44170	Vet Memorial Charges	373	160	700	700	700	700	0.00%
101.0000.44171	Memorial Pavers - Dog Park	40	20	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	1,120	-	1,500	1,500	-	1,500	-100.00%
101.0000.44190	Other Charges	8,830	14,628	5,000	25,000	15,000	15,000	200.00%
	Total Charges for Services	807,307	767,951	1,105,686	1,105,686	1,164,211	1,466,680	5.29%
Fines and Forfeitures								
101.0000.45100	Court Cost & Fees	6,323	2,937	3,500	5,000	5,000	5,000	42.86%
101.0000.45200	Overtime Parking	214	278	225	250	250	250	11.11%
	Total Fines and Forfeitures	6,537	3,215	3,725	5,250	5,250	5,250	40.94%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$217,657	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 (\$61,457). These two receipt types comprise 74% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$1,500,000	Additional rate increases are not anticipated, but neither is a quick reduction in rates going into 2025. Interest earnings for 2025 are anticipated slightly less than projected earnings for 2024 to protect from rate decreases, but budgeted interest earnings will remain much higher than the historical trend for another year or two.
Miscellaneous Revenue	\$108,100	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$1,370,215	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$366,692), the chargeback of the Utility Billing Department to the utility funds (\$453,524), and a return of the funds advanced to the Sewer Fund in 2024 (\$500,000).

**2025 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Projected	2026 Projected	2024-2025 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	19,790	25,995	15,000	20,000	25,000	15,000	66.67%
101.0000.46220	Zoning & Pre. Plat	1,225	3,285	2,500	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	646	757	700	700	700	750	0.00%
101.0000.46280	Contractor Registration Fee	2,395	3,220	3,000	3,000	3,000	3,000	0.00%
101.0000.46290	Other Permits	-	-	-	175	-	-	0.00%
101.0000.46300	Cable Franchise Fees	100,261	96,985	100,000	95,000	100,000	100,000	0.00%
101.0000.46305	Refuse Franchise Fees	52,315	56,820	58,477	59,093	61,457	63,915	5.10%
101.0000.46310	Inspection & Final Plat	17,995	39,797	25,000	70,000	25,000	25,000	0.00%
	Total Fees, Licenses and Permits	194,627	226,859	204,677	205,293	217,657	210,165	6.34%
	Earnings on Investment							
101.0000.47200	Interest	405,044	1,579,839	1,250,000	1,833,050	1,500,000	1,000,000	20.00%
	Total Earnings on Investment	405,044	1,579,839	1,250,000	1,833,050	1,500,000	1,000,000	20.00%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	31,251	43,901	32,500	32,500	32,500	32,500	0.00%
101.0000.47330	Rent-Canoes	-	-	500	500	500	500	0.00%
101.0000.47420	Assessments	-	-	-	7,750	2,500	2,500	100.00%
101.0000.47700	Donations	3,835	1,918	5,000	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	-	9,901	5,000	5,000	100.00%
101.0000.47703	Donations - Police	-	9,270	-	5,000	5,000	5,000	100.00%
101.0000.47704	Donations - Parks	12,514	7,058	7,500	7,500	7,500	7,500	0.00%
101.0000.47820	Unclaimed Monies & Overages	-	-	100	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	124,578	18,170	50,000	100,000	50,000	50,000	0.00%
	Total Miscellaneous Revenue	173,117	83,405	95,600	95,600	108,100	108,100	13.08%
101.0000.49210	Reimbursement & Refunds	20,146	45,789	50,000	50,000	50,000	50,000	0.00%
101.0000.49220	Adm. Reimbursement	294,320	289,214	301,671	357,748	366,692	375,859	21.55%
101.0000.49230	Utility Billing Reimb.	314,290	382,764	428,502	435,508	453,524	488,323	5.84%
	Total Reimbursement & Refunds	628,756	717,767	780,173	774,946	870,215	914,182	11.54%
	Other Financing Sources							
101.0000.49310	Refunds	-	448	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	-	500,000	500,000	500,000	250,000	0.00%
	Total Other Financing Sources	-	448	500,000	500,000	500,000	250,000	0.00%
	Total Receipts	8,410,429	10,593,495	12,414,096	12,453,133	13,539,712	13,472,186	9.07%

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>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Council TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES

	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>Actual</u>	2024 <u>Estimated</u>	2025 <u>Estimated</u>
Council Meetings	23	25	24	24	24	25	24	24	24
No. of Ordinances	40	37	30	30	28	34	30	30	30
No. of Resolutions	43	43	40	61	45	49	40	40	40

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$13,125/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 - \$300 for misc. office equipment needed.

GENERAL FUND - DEPARTMENT: CITY COUNCIL

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % 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	11,705	12,217	12,500	13,125	13,781	7.43%
101.1010.51110	O.P.E.R.S.	1,595	2,222	2,000	2,348	2,465	2,589	23.27%
101.1010.51120	Social Security	2,170	1,912	2,000	1,860	1,860	1,860	-7.00%
101.1010.51125	Medicare	678	669	685	689	698	707	1.87%
101.1010.51200	Health Insurance	3,113	3,214	3,825	3,825	4,016	4,217	5.00%
101.1010.51300	Worker's Compensation	526	180	558	450	461	473	-17.34%
	Sub-Total Personnel	54,472	54,902	56,285	56,672	57,626	58,627	2.38%
101.1010.52100	Travel & Training	4,190	3,337	5,000	5,000	5,000	5,000	0.00%
101.1010.53600	Legal Advertising	3,615	4,658	5,000	5,000	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	606	1,097	1,500	1,000	1,500	1,500	0.00%
101.1010.53710	Code Supplement	9,210	10,546	15,000	19,000	15,000	15,000	0.00%
101.1010.53720	Historical Record Archiving	-	-	10,000	-	10,000	10,000	0.00%
101.1010.53800	Dues & Subscriptions	1,564	6,829	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	10,287	5,634	15,000	10,000	15,000	15,000	0.00%
101.1010.54100	Office Supplies	349	471	1,500	500	1,500	1,000	0.00%
101.1010.54700	Other Supplies	497	695	1,500	1,250	1,500	1,000	0.00%
	Sub-Total Other Operating	30,349	33,267	56,610	43,560	56,310	55,310	-0.53%
101.1010.55200	Equipment	2,304	-	1,500	1,625	300	1,500	-80.00%
Total City Council		87,125	88,169	114,395	101,857	114,236	115,437	-0.14%

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BOARDS & COMMISSIONS TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET HIGHLIGHTS

Contract - Cable Access Commission - The City contracts with our Cable Access Commission (KIT-TV) to provide local access service on our cable station.

Other Contractual - primary expense is online agenda management software.

GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1020.52100	Travel & Training	613	489	500	460	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	1,003	1,500	1,000	1,500	1,500	0.00%
101.1020.53700	Printing & Reproduction	684	597	1,000	600	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	335	375	500	500	500	500	0.00%
101.1020.53990	Other Contractual	3,849	7,191	10,000	7,500	10,000	10,000	0.00%
101.1020.54100	Office Supplies	455	569	500	500	500	500	0.00%
101.1020.54700	Other Supplies	1,110	44	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	36,182	38,268	43,000	39,560	43,000	43,000	0.00%
101.1020.55200	Equipment	-	-	-	-	-	-	0.00%
Total Boards & Commissions		36,182	38,268	43,000	39,560	43,000	43,000	0.00%

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)

		2017	2018	2019	2020	2021	2022	2023	2024	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	F	1.00	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00
ADMINISTRATION TOTAL		3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00

BUDGET HIGHLIGHTS

Wages and Benefits -

Travel & Training - Includes costs for the City Manager to attend the ICMA/OCMA annual conferences as well as some required Economic Development programs. Also includes costs of continuing education and training for an HR Manager

Utilities - City Manager's cell phone and tablet charges

Equipment - decreased from prior year for new furniture/equipment required by the new City Manager in 2024

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1030.51000	Salary & Wages	199,053	207,027	316,195	335,820	344,015	375,031	8.80%
101.1030.51110	O.P.E.R.S.	32,623	33,240	42,587	47,015	48,162	52,504	13.09%
101.1030.51125	Medicare	2,985	2,924	4,411	4,869	4,988	5,438	13.09%
101.1030.51200	Health Insurance	34,229	24,371	62,003	67,417	69,397	71,479	11.93%
101.1030.51300	Worker's Compensation	4,486	2,700	3,000	3,000	5,237	5,709	74.57%
101.1030.51400	Life Insurance	192	212	200	200	200	200	0.00%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	5,400	6,000	6,000	25.00%
	Sub-Total Personnel	278,368	275,274	433,196	463,721	478,000	516,361	10.34%
101.1030.52100	Travel & Training	4,083	1,545	7,500	7,500	20,000	20,000	166.67%
101.1030.53100	Utilities	958	1,231	1,200	1,200	1,200	1,200	0.00%
101.1030.53700	Printing & Reproduction	606	1,047	1,000	1,200	1,200	1,200	20.00%
101.1030.53800	Dues & Subscriptions	2,463	3,183	4,000	3,500	6,000	6,000	50.00%
101.1030.53990	Other Contractual	843	3,176	2,000	40,000	2,000	2,000	0.00%
101.1030.54100	Office Supplies	427	1,305	1,000	1,000	1,500	1,500	50.00%
101.1030.54700	Other Supplies	133	52	500	500	1,000	1,000	100.00%
	Sub-Total Other Operating	9,513	11,539	17,200	54,900	32,900	32,900	91.28%
101.1030.55200	Equipment	-	200	2,500	2,500	500	500	-80.00%
Total Administration		287,881	287,013	452,896	521,121	511,400	549,761	12.92%

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>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian	P	0.75	0.75	1.00	1.00	1.00	0.60	0.60	0.60	0.60
BUILDING & FACILITY SERVICES TOTAL		1.75	1.75	2.00	2.00	2.00	1.60	1.60	1.60	1.60

BUDGET HIGHLIGHTS

Travel & Training - Costs associated for the Building and Facilities Manager to attend fiber/network 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1040.51000	Salary & Wages	106,507	113,673	117,201	124,422	142,338	152,831	21.45%
101.1040.51110	O.P.E.R.S.	14,560	16,001	16,408	17,419	19,927	21,396	21.45%
101.1040.51125	Medicare	352	428	475	475	437	459	-8.00%
101.1040.51200	Health Insurance	24,056	25,632	24,280	26,109	25,427	26,975	4.72%
101.1040.51300	Worker's Compensation	1,867	1,100	2,002	1,500	2,167	2,327	8.24%
101.1040.51400	Life Insurance	109	69	100	75	75	75	-25.00%
101.1040.51500	Uniforms	254	160	250	250	250	500	0.00%
	Sub-Total Personnel	147,705	157,063	160,716	170,250	190,621	204,563	18.61%
101.1040.52100	Travel & Training	75	-	2,500	2,941	3,000	3,000	20.00%
101.1040.53100	Utilities	26,506	19,759	25,000	21,394	25,000	25,000	0.00%
101.1040.53211	Lease-Telephone							0.00%
101.1040.53323	Computer Network Services	1,783	6,592	7,000	7,000	7,000	7,000	0.00%
101.1040.53325	Software Upgrades/Security	-	-	-	-	72,320	72,520	100.00%
101.1040.53352	OSHA Compliance Svcs.							0.00%
101.1040.53410	Equipment Maintenance	13,322	13,586	14,425	24,200	17,500	20,000	21.32%
101.1040.53420	Facilities Maintenance	9,989	9,712	10,000	13,500	12,500	12,500	25.00%
101.1040.53421	Fac. Maint. - Govt. Center	26,410	26,476	25,000	26,543	27,500	27,500	10.00%
101.1040.53422	Generator Maintenance		-	-	-	10,000	10,000	100.00%
101.1040.53500	Insurance	24,500	21,952	21,952	18,844	20,728	22,801	-5.57%
101.1040.53700	Printing & Reproduction	217	-	100	-	-	-	-100.00%
101.1040.53800	Dues & Subscriptions	-	75	140	75	100	100	-28.57%
101.1040.53980	Tyler Place							0.00%
101.1040.53990	Other Contractual	21,572	19,531	25,000	22,500	25,000	25,000	0.00%
101.1040.54200	Equipment Operation	1,284	3,383	1,250	1,200	1,300	1,500	4.00%
101.1040.54310	Maintenance Supplies	478	-	7,500	3,500	5,000	5,000	-33.33%
101.1040.54700	Other Supplies	261	343	300	300	300	300	0.00%
	Sub-Total Other Operating	126,397	121,409	140,167	141,997	227,248	232,221	62.13%
101.1040.55200	Equipment	-	-	500	-	500	500	0.00%
	Sub-Total Capital Outlay	-	-	500	-	500	500	0.00%
Total Building and Facility Services		274,102	278,472	301,383	312,247	418,370	437,285	38.82%

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>Actual</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>Actual</u>	<u>Estimated</u>
A/ P Checks Issued		2,738	2,782	2,799	2,734	2,860	2,893	3,052	2,750
Purchase Orders Issued		1,608	1,878	1,875	1,497	1,662	2,140	1,919	1,500
GFOA Certificate		X	X	X	X	X	X	In Progress	N/A

BUDGET HIGHLIGHTS

Salary & Wages - Includes wage and benefit costs for the Finance Director and one Account Clerk. Part-time Clerk left the City's employment. A replacement Clerk will be dedicated to the Income Tax Department and not shared between the two Finance areas.

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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1070.51000	Salary & Wages	172,135	177,140	183,204	187,584	253,091	222,379	38.15%
101.1070.51050	Wages - part time	10,052	9,295	12,000	3,000	-	-	-100.00%
101.1070.51110	O.P.E.R.S.	25,122	25,706	27,329	26,682	28,433	31,133	4.04%
101.1070.51125	Medicare	2,554	2,561	2,830	2,763	3,670	3,224	29.68%
101.1070.51200	Health Insurance	48,431	50,039	50,153	50,153	52,380	53,951	4.44%
101.1070.51300	Worker's Compensation	2,836	1,809	2,350	2,350	3,282	3,576	39.66%
101.1070.51400	Life Insurance	154	138	125	150	150	150	20.00%
101.1070.51600	Vehicle Allowance	3,000	3,014	4,000	3,180	3,180	3,180	-20.50%
	Sub-Total Personnel	264,284	269,702	281,991	275,862	344,186	317,594	22.06%
101.1070.52100	Travel & Training	2,083	730	2,000	500	2,000	2,000	0.00%
101.1070.53410	Equipment Maintenance	14,658	5,506	14,000	14,000	14,500	15,000	3.57%
101.1070.53700	Printing & Reproduction	1,854	2,130	1,750	1,750	1,500	1,500	-14.29%
101.1070.53800	Dues & Subscriptions	340	220	270	270	270	270	0.00%
101.1070.53990	Other Contractual	2,220	1,645	3,500	6,500	6,000	6,000	71.43%
101.1070.54100	Office Supplies	1,229	1,859	2,000	1,750	2,000	2,000	0.00%
101.1070.54700	Other Supplies	374	62	-	369	500	500	0.00%
	Sub-Total Other Operating	22,821	12,152	23,520	25,139	26,770	27,270	13.82%
101.1070.55200	Equipment	-	-	2,800	2,289	300	300	-89.29%
Total Finance - Administration		287,105	281,854	308,311	303,290	371,256	345,164	20.42%

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
UTILITY BILLING TOTAL		3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00

PERFORMANCE MEASURES

	2017	2018	2019	2020	2021	2022	2023	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Bills Issued	62,962	63,636	64,101	64,430	65,548	69,065	69,719	70,068	70,418
Utility Connections	9,175	9,334	9,534	9,574	9,612	9,692	9,838	9,877	9,917
No. of ACH Payments	12,507	13,878	15,587	16,488	17,721	18,901	20,048	20,188	20,330
ACH Pymts./Bills Issued	19.86%	21.81%	24.32%	25.59%	27.04%	27.37%	28.76%	28.81%	28.87%
No. of Bills e-mailed	6,777	5,929	7,058	7,896	8,785	8,539	7,837	8,072	8,314
Active Utility Accounts	5,249	5,304	5,404	5,454	5,714	5,761	5,826	5,902	6,002
Electric Meters	5,002	5,071	5,171	5,221	5,268	5,240	5,300	5,376	5,476
Water Meters	4,191	4,263	4,363	4,413	4,460	4,452	4,538	4,614	4,714
*Refuse Customers Billed	4,105	4,163	4,263	4,313	4,267	4,139	4,186	4,262	4,362

BUDGET HIGHLIGHTS

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

Postage - Cost of mailing utility bills is \$2,550/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 & texts 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1080.51000	Salary & Wages	185,365	222,830	251,751	255,380	267,037	296,673	6.07%
101.1080.51075	Overtime	427	86	1,000	2,000	1,000	1,000	0.00%
101.1080.51110	O.P.E.R.S.	25,869	31,073	35,385	36,033	37,525	41,674	6.05%
101.1080.51125	Medicare	2,473	2,892	3,665	3,732	4,065	4,316	10.91%
101.1080.51200	Health Insurance	72,055	94,687	94,780	101,700	104,751	107,902	10.52%
101.1080.51300	Worker's Compensation	2,399	1,454	3,832	3,832	3,947	4,516	3.00%
101.1080.51400	Life Insurance	205	265	200	300	300	300	50.00%
	Sub-Total Personnel	288,793	353,287	390,613	402,977	418,625	456,381	7.17%
101.1080.52100	Travel & Training	2,133	4,364	6,000	6,000	7,500	7,500	25.00%
101.1080.53410	Equipment Maintenance	14,335	15,340	12,000	8,000	9,250	9,500	-22.92%
101.1080.53700	Printing & Reproduction	917	1,072	7,200	4,050	6,540	6,700	-9.17%
101.1080.53990	Other Contractual	9,272	13,265	12,000	13,705	12,000	12,000	0.00%
101.1080.54100	Office Supplies	3,497	3,573	6,000	4,500	5,500	6,000	-8.33%
101.1080.54110	Postage	28,588	32,928	34,800	36,918	38,500	40,000	10.63%
101.1080.54700	Other Supplies	1,393	1,464	2,500	2,460	3,000	2,500	20.00%
	Sub-Total Other Operating	60,135	72,006	80,500	75,633	82,290	84,200	2.22%
101.1080.55200	Equipment	400	-	5,000	5,288	3,000	2,000	-40.00%
Total Finance - Utility Billing		349,328	425,293	476,113	483,898	503,915	542,581	5.84%

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.60
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.60

PERFORMANCE MEASURES

<u>All Funds</u>	2017	2018	2019	2020	2021	2022	2023	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$ 5,990,525	\$ 6,206,490	\$ 6,602,714	\$ 6,867,987	\$ 7,836,881	\$ 8,408,008	\$ 8,604,089	\$ 10,099,731	\$ 10,456,007
Collection Cost as a % of Revenue	3.09%	3.05%	2.93%	3.00%	2.89%	2.74%	2.78%	2.54%	2.81%
Tax Refunds	\$ 171,902	\$ 172,175	\$ 165,004	\$ 170,855	\$ 263,719	\$ 207,191	\$ 248,149	\$ 315,000	\$ 200,000

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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1090.51000	Salary & Wages	126,785	130,506	136,137	142,397	154,358	169,381	13.38%
101.1090.51050	Wages - part time	10,048	9,292	12,000	5,664	26,000	26,000	116.67%
101.1090.51075	Overtime	157	314	250	750	500	500	100.00%
101.1090.51110	O.P.E.R.S.	19,118	19,554	20,494	20,834	25,320	27,353	23.55%
101.1090.51125	Medicare	1,915	1,861	2,119	2,147	2,615	2,833	23.42%
101.1090.51200	Health Insurance	48,063	49,764	46,678	46,678	52,380	53,951	12.21%
101.1090.51300	Worker's Compensation	2,226	1,326	2,500	2,500	2,563	2,769	2.50%
101.1090.51400	Life Insurance	127	138	125	150	150	150	20.00%
	Sub-Total Personnel	208,439	212,755	220,303	221,119	263,885	282,937	19.78%
101.1090.52100	Travel & Training	609	987	1,100	-	1,100	1,200	0.00%
101.1090.53410	Equipment Maintenance	9,740	10,746	11,400	18,086	15,000	15,000	31.58%
101.1090.53700	Printing & Reproduction	4,211	5,592	5,300	5,300	5,500	5,700	3.77%
101.1090.53800	Dues & Subscriptions	45	45	45	45	45	45	0.00%
101.1090.53990	Other Contractual	1,536	1,494	2,100	2,100	2,200	2,300	4.76%
101.1090.54100	Office Supplies	330	711	500	500	500	500	0.00%
101.1090.54110	Postage	5,068	7,090	6,600	6,600	6,800	7,000	3.03%
	Sub-Total Other Operating	21,539	26,665	27,045	32,631	31,145	31,745	15.16%
101.1090.55200	Equipment	-	-	2,800	2,288	300	300	-89.29%
101.1090.57310	Tax Refunds	110,620	140,591	100,000	215,000	100,000	100,000	0.00%
Total Finance - Income Tax		340,598	380,011	350,148	471,038	395,330	414,982	12.90%

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00
Law Total		0.12	0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00

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.

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

We assumed it would take a couple of years to fully flesh out operating costs of this department, thus some of the percentage increases in Other Operating look significant; however, the total increase to the Other Operating costs is ~\$2,500.

GENERAL FUND - DEPARTMENT: LAW

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.1100.51000	Salary & Wages	44,004	67,764	121,540	124,117	135,736	148,004	11.68%
101.1100.51110	O.P.E.R.S.	6,160	9,436	17,016	17,376	19,003	20,721	11.68%
101.1100.51125	Medicare	596	919	1,762	1,800	1,968	2,146	11.70%
101.1100.51200	Health Insurance	24,569	24,537	29,784	25,658	29,030	30,798	-2.53%
101.1100.51300	Worker's Compensation	735	459	1,500	1,000	2,066	2,253	37.73%
101.1100.51400	Life Insurance	64	69	60	60	60	60	0.00%
101.1100.51600	Vehicle Allowance	-	-	-	3,180	3,180	3,180	100.00%
	Sub-Total Personnel	76,128	103,184	171,662	173,191	191,043	207,162	11.29%
101.1100.52100	Travel & Training	250	250	2,500	500	3,000	3,000	20.00%
101.1100.53332	Public Defender Fees	4,885	4,885	4,885	4,885	5,000	5,000	2.35%
101.1100.53335	Other Legal Fees	40,165	7,153	10,000	1,000	10,000	10,000	0.00%
101.1100.53500	Insurance	1,975	1,500	1,500	1,500	1,650	1,815	10.00%
101.1100.53800	Dues & Subscriptions	850	850	850	1,505	2,000	2,000	135.29%
101.1100.53990	Other Contractual	-	-	-	290	500	500	500.00%
101.1100.54100	Office Supplies	-	51	5,000	3,000	5,000	5,000	0.00%
	Sub-Total Other Operating	48,125	14,689	24,735	12,680	27,150	27,315	9.76%
Total Law		124,253	117,873	196,397	185,871	218,193	234,477	11.10%

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	2025
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	1	1	1	1	1	1	1
Captain	F	0	0	0	0	0	0	0	0	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1	0
Detective	F	1	1	1	1	1	1	1	1	3
Officer	F	12	12	12	12	12	12	12	12	12
DARE SRO	F	1	1	1	1	1	1	3	3	2
Records Supervisor	F	1	1	1	1	1	1	1	1	1
Police Specialist	F	0	0	0	0	0	0	0	0	1
Records Clerk	F	1	1	0	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	0.7
POLICE TOTAL		22.7	22.7	22.7	22.7	22.7	22.7	24.7	24.7	26.7

PERFORMANCE MEASURES

		2017	2018	2019	2020	2021	2022	2023	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	455	511	327	406	334	374	367	375	400
	Adult	380	418	301	372	312	349	343	350	370
	Juvenile	75	93	26	34	22	25	24	25	30
Calls for Service:	Total	13,869	13,599	14,326	13,000	24,891	25,975	27,087	27,000	28,000
	Criminal	2,859	2,926	1,945	1,600	3,106	2,834	3,820	4,000	4,500
	Non-Criminal	5,420	4,754	6,412	4,000	6,410	13,032	12,879	13,000	13,000
	Accident	190	223	152	110	163	230	237	300	300
	Crime Prevention	5,400	7,400	4,914	8,000	15,385	12,943	14,208	15,000	15,000
Traffic Related Calls:	Total	2,913	2,896	2,882	5,100	5,281	3,770	3,835	4,500	4,500
	Citations	1,050	657	380	150	275	399	457	500	500
	D.U.I.	49	55	55	30	50	31	39	40	40
	Accident	190	223	216	120	163	174	239	230	230
	Warnings	1567	2016	1131	450	913	866	1407	1200	1200
	Parking	106	209	111	50	50	50	165	150	150
	<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	0:12:48	0:10:40	0:11:00
	Time Enroute	0:05:02	0:05:53	0:04:32	0:05:53	0:05:53	0:05:53	0:03:40	0:02:45	0:03:30
	Time on Scene	0:21:15	0:23:26	0:23:20	0:23:26	0:23:26	0:23:26	0:26:47	0:27:04	0:30:00

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,768,006	1,946,628	2,085,715	2,124,184	2,401,405	2,521,405	15.14%
101.2110.51025	Wages - Others	74,699	76,567	81,139	89,324	148,180	165,470	82.62%
101.2110.51075	Overtime	178,084	239,188	146,000	233,714	195,000	200,000	33.56%
101.2110.51110	O.P.E.R.S.	10,154	10,800	11,360	13,905	21,445	23,866	88.78%
101.2110.51115	Police Pension	378,001	419,212	406,714	458,091	505,324	528,724	24.25%
101.2110.51125	Medicare	29,176	31,676	31,419	35,485	39,796	41,860	26.66%
101.2110.51200	Health Insurance	366,402	380,397	429,259	408,010	448,112	460,000	4.39%
101.2110.51300	Worker's Compensation	32,656	18,716	32,986	24,595	38,965	39,939	18.13%
101.2110.51400	Life Insurance	1,427	1,553	1,932	1,932	2,268	2,268	17.39%
101.2110.51500	Uniforms	35,193	56,191	31,400	31,400	35,000	36,000	11.46%
	Sub-Total Personnel	2,873,798	3,180,928	3,257,924	3,420,640	3,835,495	4,019,532	17.73%
101.2110.52100	Travel & Training	44,437	56,092	49,000	49,000	35,200	36,000	-28.16%
101.2110.53100	Utilities	23,753	26,260	28,120	28,120	33,360	34,000	18.63%
101.2110.53210	Rents & Leases	3,000	1,886	3,336	3,351	3,700	3,700	10.91%
101.2110.53410	Equipment Maintenance	6,497	5,722	5,850	5,850	6,195	6,295	5.90%
101.2110.53430	Vehicle Maintenance	3,710	43,235	28,000	28,000	35,280	35,280	26.00%
101.2110.53440	Radio Maintenance	2,472	1,126	2,500	2,500	2,500	2,000	0.00%
101.2110.53441	Vehicle Striping	300	3,032	2,400	2,400	2,400	2,400	0.00%
101.2110.53500	Insurance	26,994	26,750	26,750	32,500	35,750	39,325	33.64%
101.2110.53700	Printing & Reproduction	3,432	3,848	4,000	4,000	4,000	4,100	0.00%
101.2110.53800	Dues & Subscriptions	5,354	5,645	12,520	12,520	14,750	15,000	17.81%
101.2110.53990	Other Contractual	57,700	87,517	67,597	67,597	70,000	72,500	3.55%
101.2110.53991	DARE/SRO Expenses	3,696	5,661	6,000	6,000	6,000	6,000	0.00%
101.2110.54100	Office Supplies	4,564	5,318	7,660	7,660	7,700	7,700	0.52%
101.2110.54200	Equipment Operation	62,524	59,210	60,000	60,000	60,000	60,000	0.00%
101.2110.54320	Firearm Supplies	16,448	12,986	10,845	11,225	12,000	12,000	10.65%
101.2110.54330	Photo Supplies	466	873	800	800	800	800	0.00%
101.2110.54700	Other Supplies	6,883	6,873	9,300	9,300	29,300	9,300	215.05%
	Sub-Total Other Operating	272,230	352,034	324,678	330,823	358,935	346,400	10.55%
101.2110.55200	Equipment	9,236	17,952	10,500	10,500	10,500	11,000	0.00%
Total Police		3,155,264	3,550,914	3,593,102	3,761,963	4,204,930	4,376,932	17.03%

GENERAL FUND - DEPARTMENT: FIRE/EMERGENCY MEDICAL SERVICES

STAFFING (FTE)		2017	2018	2019	2020	2021	2022	2023	2024	2025
	F/P/S	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Chief	F	1.00	1.00	0.50	1.00	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	1.00
Shift Commander/Captain	F							4.00	4.00	4.00
Firefighter/Paramedic	F							8.00	4.00	12.00
Paramedic / EMT	F	28.00	32.00	32.00	32.00	13.00	15.00	15.00	8.00	0.00
Dual or Single Certified FF/EMT	P					23.00	23.00	23.00	18.00	21.00
Firefighter						8.00	8.00	3.00	3.00	12.00
Administrative Secretary	F								1.00	1.00
Fire Inspector	P/S									
EMS TOTAL		29.00	33.00	32.50	34.00	46.00	48.00	55.00	40.00	52.00
Volunteer hours - Fire		11,431	11,431	3,761	1,645	2,421	3,000	1,000	3,000	3,000
Part time hours - TCFES		28,850	28,850	27,260	31,692	43,800	36,400	28,600	26,000	26,280
PERFORMANCE MEASURES		2017	2018	2019	2020	2021	2022	2023	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Total Calls		2,335	2,195	2,487	2,009	2,056	2,477	2,284	2,400	2,400
	EMS	1,970	1,927	2,086	1,715	1,644	1,798	1,911	1,840	1,840
	Fire	365	268	401	294	411	369	373	460	460
City Calls	EMS/Fire	1,472	1,543	1,529	1,500	1,456	1,603	1,668	1,702	1,702
Township Calls	EMS/Fire	498	547	515	509	506	564	616	598	598
Mutual Aid		32	18	42	45	94	168	175	94	175
Dollar Loss		\$200,000	\$415,500	\$643,000	\$200,000	\$110,900	\$500,000	\$363,120	\$200,000	\$200,000
Total Overlapping Calls							24%	38%	38%	38%
Structure Fires		10	7	6	8	8	8	8	8	8
Fire Insp. Conducted		120	221	226	238	186	398	285	235	450
Total Training Hours		40	1,680	698	1,890	1,898	2,048	1,856	2,200	2,400
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 27% 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	1,810,277	3,170,810	3,820,709
Total Fire Expenditures		206,748	261,601	344,332						
Fire/EMS Contract Receipts			(257,957)	(257,957)	(263,357)	(398,295)	(398,295)	(331,839)	(621,261)	(721,261)
EMS Run Receipts - City		(699,004)	(566,463)	(342,304)	(350,533)	(353,794)	(391,911)	(415,924)	(412,500)	(425,000)
Net Costs to the City		103,980	255,099	609,917	591,212	792,689	711,770	1,062,514	2,137,049	2,674,448
Annual Per Capita Cost to City Residents	\$	10.73	\$ 26.33	\$ 62.95	\$ 61.02	\$ 81.81	\$ 73.46	\$ 106.06	\$ 213.32	\$ 276.03

GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.2130.51060	Salary & Wages	845,639	987,580	1,882,213	1,677,437	1,984,004	2,103,529	5.41%
101.2130.51075	Overtime	32,178	73,616	50,000	275,000	200,000	175,000	300.00%
101.2130.51110	O.P.E.R.S.	96,360	18,660	31,886	20,000	10,000	7,500	-68.64%
101.2130.51115	Fire Pension	44,859	102,201	279,122	345,000	524,161	546,847	87.79%
101.2130.51120	Social Security	1,158	26,521	18,992	3,000	3,000	3,000	-84.20%
101.2130.51121	Fire Dependent's Fund	-	-	1,500	300	1,500	1,500	0.00%
101.2130.51125	Medicare	12,787	15,020	24,546	28,310	31,668	33,039	29.02%
101.2130.51200	Health Insurance	48,097	103,360	351,403	347,236	456,290	469,978	29.85%
101.2130.51300	Worker's Compensation	13,642	7,787	27,292	12,500	40,000	40,000	46.56%
101.2130.51400	Life Insurance	127	350	500	500	500	500	0.00%
101.2130.51410	Accident Insurance	-	-	2,500	2,500	2,500	2,500	0.00%
101.2130.51500	Uniforms	17,817	25,789	27,093	27,093	32,705	33,686	20.72%
	Sub-Total Personnel	1,112,664	1,360,884	2,697,046	2,738,876	3,286,328	3,417,079	21.85%
101.2130.52100	Travel & Training	19,878	10,206	26,457	26,457	38,062	40,000	43.86%
101.2130.53100	Utilities	44,407	36,036	45,000	45,000	45,000	45,000	0.00%
101.2130.53310	Billing Services	30,266	31,493	28,500	35,000	35,000	35,000	22.81%
101.2130.53320	Medical Testing	14,629	19,450	28,069	28,069	40,150	40,000	43.04%
101.2130.53410	Equipment Maintenance	12,600	37,007	35,351	35,351	35,500	36,500	0.42%
101.2130.53420	Facilities Maintenance	23,785	21,470	23,360	23,360	26,000	26,500	11.30%
101.2130.53430	Vehicle Maintenance	58,109	43,760	35,100	40,000	40,000	40,000	13.96%
101.2130.53440	Radio Maintenance	13,077	49,518	14,795	10,000	15,250	16,000	3.08%
101.2130.53500	Insurance	27,474	24,250	24,250	24,250	26,675	29,343	10.00%
101.2130.53600	Advertising	1,799	1,859	5,500	5,500	7,513	7,500	36.60%
101.2130.53700	Printing & Reproduction	1,444	1,459	1,750	1,500	2,000	2,000	14.29%
101.2130.53800	Dues & Subscriptions	5,181	5,812	7,000	7,000	7,365	7,500	5.21%
101.2130.53990	Other Contractual	33,003	42,364	30,398	42,500	42,500	42,500	39.81%
101.2130.54100	Office Supplies	7,522	7,035	6,500	7,000	6,750	7,500	3.85%
101.2130.54200	Equipment Operation	38,730	50,186	40,000	30,000	40,000	40,000	0.00%
101.2130.54330	Medical Supplies	8,148	140	-	-	-	-	0.00%
101.2130.54335	Medical Supplies	555	11,523	16,000	16,000	19,251	20,000	20.32%
101.2130.54500	Grant Supplies/Expenses	-	582	-	14,000	15,000	15,000	0.00%
101.2130.54700	Other Supplies	6,434	11,707	5,000	5,000	10,000	10,000	100.00%
	Sub-Total Other Operating	347,041	405,857	373,029	395,987	452,016	460,343	21.17%
101.2130.55200	Equipment	42,271	43,536	36,000	36,000	87,365	35,000	142.68%
TOTAL FIRE/EMERGENCY MEDICAL SERVICES		1,501,976	1,810,277	3,106,076	3,170,863	3,825,709	3,912,422	23.17%

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Community Development Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	1.00	1.00	0.50	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	2.50

BUDGET HIGHLIGHTS

Services MVRPC - Membership expenses of the Miami Valley Regional Planning Commissions.

Includes planning fee and transportation fees based on 2020 census at \$.50/per capita.

Economic Development Incentive - The City sets aside funds annually to provide economic development incentives as needed for new or expanding businesses in need of smaller levels of assistance.

GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.3140.51000	Salary & Wages	169,910	180,690	186,357	174,500	215,315	236,074	15.54%
101.3140.51050	Wages - Part Time	24,297	16,684	22,500	20,000	25,000	28,304	11.11%
101.3140.51075	Overtime	1,130	1,904	1,750	1,000	2,000	2,000	14.29%
101.3140.51110	O.P.E.R.S.	26,958	27,267	29,485	27,370	33,924	37,293	15.06%
101.3140.51125	Medicare	2,796	2,721	3,054	2,545	3,514	3,862	15.05%
101.3140.51200	Health Insurance	33,352	33,908	34,390	34,390	36,506	37,602	6.15%
101.3140.51300	Worker's Compensation	3,212	1,898	2,575	1,875	2,000	2,100	-22.33%
101.3140.51400	Life Insurance	220	270	200	200	200	200	0.00%
101.3140.51600	Vehicle Allowance	3,000	3,014	4,000	3,180	3,180	3,180	-20.50%
	Sub-Total Personnel	264,875	268,356	284,311	265,060	321,639	350,615	13.13%
101.3140.52100	Travel & Training	1,322	611	4,000	1,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,531	1,608	1,688	1,773	1,850	1,950	9.57%
101.3140.53361	Economic Development Inc.	-	571,232	500,000	210,000	100,000	100,000	-80.00%
101.3140.53363	Economic Development	50,536	19,545	45,000	20,000	45,000	45,000	0.00%
101.3140.53364	Downtown Coord. Contract	30,000	30,000	30,000	30,000	60,000	60,000	100.00%
101.3140.53381	Services - MVRPC	4,457	5,445	6,000	5,445	6,000	6,000	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	750	625	1,000	850	1,000	1,000	0.00%
101.3140.53410	Equipment Maintenance	2,971	1,094	4,300	1,500	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	423	429	2,250	500	2,250	1,500	0.00%
101.3140.53800	Dues & Subscriptions	1,354	668	1,100	1,100	1,100	1,100	0.00%
101.3140.53990	Other Contractual	1,660	1,331	7,500	5,330	7,500	7,500	0.00%
101.3140.54100	Office Supplies	466	934	1,000	500	1,000	1,250	0.00%
101.3140.54200	Equipment Operation	582	413	650	500	650	650	0.00%
101.3140.54700	Other Supplies	-	-	250	215	250	250	0.00%
	Sub-Total Other Operating	96,052	633,935	604,738	278,713	234,900	234,500	-61.16%
101.3140.55200	Equipment	-	-	500	-	500	500	0.00%
TOTAL COMM. DEV. & REVITALIZATION		360,927	902,291	889,549	543,773	557,039	585,615	-37.38%

GENERAL FUND - DEPARTMENT: ENGINEERING

Commentary:

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

STAFFING (FTE)

	<u>F/P/S</u>	<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 Actual</u>	<u>2024 Budget</u>	<u>2025 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	0.10
Deputy Director of Municipal Services	F	0.10	0.10	0.10	0.00	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	1.00
ENGINEERING TOTAL		1.50	1.50	0.10	0.10	0.10	0.10	0.10	0.10	1.10

PERFORMANCE MEASURES

	<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 Actual</u>	<u>2024 Estimated</u>	<u>2025 Estimated</u>
City Projects Managed	7	8	8	8	8	8	8	8	8
City Projects Inspected	6	7	7	7	7	7	7	7	7
Walk/Drives Inspected	48	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). During 2025 the Administration will be performing an analysis to determine if it is more economical to bring project inspection back in-house.

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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.3150.51000	Salary & Wages	12,727	11,746	12,414	12,500	92,597	15,108	645.91%
101.3150.51110	O.P.E.R.S.	1,769	1,638	1,738	1,750	12,964	2,115	645.89%
101.3150.51125	Medicare	220	257	180	181	1,343	219	645.92%
101.3150.51200	Health Insurance	3,938	3,933	3,000	3,500	28,720	30,156	857.33%
101.3150.51300	Worker's Compensation	180	131	190	190	1,400	1,442	636.84%
101.3150.51400	Life Insurance	49	-	-	20	50	50	0.00%
101.3150.51600	Vehicle Allowance	3,000	3,014	4,000	3,180	3,180	3,180	-20.50%
	Sub-Total Personnel	21,883	20,719	21,522	21,321	140,253	52,270	551.67%
101.3150.52100	Travel & Training	780	-	-	-	2,000	2,000	0.00%
101.3150.53100	Utilities	1,150	1,000	2,000	1,250	2,000	1,500	0.00%
101.3150.53365	Professional Services	70,912	96,785	75,000	150,000	125,000	100,000	66.67%
101.3150.53700	Printing & Reproduction	243	231	250	200	250	250	0.00%
101.3150.53800	Dues & Subscriptions	35	235	235	235	235	235	0.00%
101.3150.53990	Other Contractual	864	9,819	5,000	6,000	7,500	7,500	50.00%
101.3150.54100	Office Supplies	550	815	1,000	750	1,000	1,000	0.00%
101.3150.54700	Other Supplies	200	-	300	70	300	300	0.00%
	Sub-Total Other Operating	74,734	108,885	83,785	158,505	138,285	112,785	65.05%
101.3150.55200	Equipment	-	-	-	-	-	-	0.00%
TOTAL ENGINEERING		96,617	129,604	105,307	179,826	278,538	165,055	164.50%

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>Actual</u>	2024 <u>Budget</u>	2025 <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	0.00
Assistant Director of Municipal Services	F	0.10	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00
Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 1	F	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		5.50	5.50	5.35	5.35	5.35	5.25	5.75	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>Actual</u>	2024 <u>Estimated</u>	2025 <u>Estimated</u>
Number of Parks		17	17	17	17	17	18	18	18	18
Acres of Park Maintained		436	436	436	436	436	436	436	436	436
Acres Mowed		240	240	240	240	240	240	240	240	240
Number of Ball Fields		16	16	16	16	16	16	16	16	16
Number of Soccer Fields		22	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	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.4180.51000	Salary & Wages	228,031	274,826	260,458	308,851	328,210	357,785	26.01%
101.4180.51050	Wages - Seasonal	26,868	32,749	20,000	27,500	25,000	30,000	25.00%
101.4180.51075	Overtime	16,008	12,336	17,500	15,000	17,500	17,500	0.00%
101.4180.51110	O.P.E.R.S.	38,571	44,307	41,714	49,189	51,899	56,740	24.42%
101.4180.51125	Medicare	3,877	4,456	4,320	5,095	5,375	5,877	24.42%
101.4180.51200	Health Insurance	88,908	108,405	90,626	117,642	118,096	121,639	30.31%
101.4180.51300	Worker's Compensation	3,962	2,458	3,173	3,173	3,252	5,751	2.50%
101.4180.51400	Life Insurance	267	336	250	250	250	250	0.00%
101.4180.51500	Uniforms	2,620	2,453	2,400	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	409,112	482,326	440,442	529,100	551,983	597,942	25.32%
101.4180.52100	Travel & Training	631	2,725	2,000	2,000	2,000	2,500	0.00%
101.4180.53100	Utilities	19,935	17,627	35,000	20,000	35,000	30,000	0.00%
101.4180.53380	Tree Maintenance	8,070	5,190	10,000	10,000	10,000	10,000	0.00%
101.4180.53410	Equipment Maintenance	17,342	18,859	20,000	20,000	20,000	17,000	0.00%
101.4180.53411	Park Maintenance	14,715	15,025	10,000	10,000	10,000	10,000	0.00%
101.4180.53500	Insurance	3,500	3,163	3,163	3,150	3,465	3,812	9.55%
101.4180.53961	Contract - Mowing	14,703	4,195	20,000	9,000	20,000	20,000	0.00%
101.4180.53990	Other Contractual	16,944	19,967	18,500	18,500	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	24,253	19,012	25,000	25,000	25,000	25,000	0.00%
101.4180.54310	Maintenance Supplies	3,489	6,598	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	10,298	9,937	12,000	11,902	12,000	12,000	0.00%
101.4180.54550	Tree Replacement	3,000	1,963	3,000	3,000	3,000	3,000	0.00%
101.4180.54560	Tree Donation	16,094	4,154	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	7,030	6,370	5,000	3,874	5,000	5,000	0.00%
101.4180.54700	Other Supplies	6,497	7,588	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	500	433	750	750	750	750	0.00%
	Sub-Total Other Operating	167,001	142,806	178,913	151,676	179,215	172,062	0.17%
101.4180.55200	Equipment	438	624	625	625	625	625	0.00%
	Sub-Total Capital Outlay	438	624	625	625	625	625	0.00%
TOTAL PARKS		576,551	625,756	619,980	681,401	731,823	770,628	18.04%

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

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Commentary:

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

BUDGET HIGHLIGHTS

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

Recruiting/Moving Expense - Includes \$25,000 for a moving reimbursement/moving allowance if the new City Manager relocates

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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
101.6200.53300	Audit Fees		29,257	31,500	31,500	31,500	32,000	0.00%
101.6200.53331	Moving Expenses	-	-	50,000	-	25,000	-	-50.00%
101.6200.53335	Bond Counsel/Special Legal	3,500	3,500	4,000	10,381	5,000	5,000	25.00%
101.6200.53350	Personnel Consultant	8,788	2,180	25,000	25,000	15,000	7,500	-40.00%
101.6200.53362	GAAP Conversion	20,250	20,250	21,000	21,100	21,100	22,000	0.48%
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	16,437	16,437	13,950	15,345	16,880	-6.64%
101.6200.53720	Community Newsletter	-	-	2,000	-	2,000	2,000	0.00%
101.6200.53930	County Auditor Fees	11,911	9,619	10,000	9,582	10,000	10,000	0.00%
101.6200.53960	Fireworks Contract	21,500	22,250	25,000	22,500	25,000	25,000	0.00%
101.6200.53990	Other Contractual	20,638	47,396	25,000	40,000	30,000	25,000	20.00%
101.6200.54900	Contingency	2,501	21,541	20,000	20,000	25,000	20,000	25.00%
	Sub-Total Other Operating	135,887	174,930	232,437	196,513	207,445	167,880	-10.75%
101.6200.57100	Transfers Out	-	550,000	575,000	32,500	475,000	475,000	-17.39%
101.6200.57300	Refunds	681	72	500	500	500	500	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	126,893	141,344	145,584	213,713	220,124	226,728	51.20%
101.6200.57500	Advances To	-	500,000	-	500,000	250,000	-	0.00%
	Sub-Total Transfers/Refunds	127,574	1,191,416	721,084	746,713	945,624	702,228	31.14%
TOTAL NON-DEPARTMENTAL		263,461	1,366,346	953,521	943,226	1,153,069	870,108	20.93%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

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>Actual</u>	<u>Actual</u>
Number of Visitors Per Season	32,650	37,774	39,629	0	31,037	30,744	32,789	33,415
Average Daily Attendance	363	466	490	0	398	338	390	413
Daily Fee Visitors	18,703	21,715	23,048	0	19,204	20,019	21,570	22,320
Swim Lesson Participants	165	149	161	0	0	87	67	121
Subsidy as a % of Expenses	N/A	N/A	N/A	N/A	4%	N/A	17%	7%

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.

2025 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2027 Projected</u>	<u>2024-2025 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	160,235	150,000	160,000	168,000	176,400	194,040	12.00%
202.0000.44210	Pool - Season Passes	108,504	110,000	124,710	130,946	137,493	151,242	19.04%
202.0000.44211	Pool Lessons	2,705	5,000	4,705	5,000	5,000	5,000	0.00%
202.0000.44220	Concession Sales	96,800	95,000	92,500	95,000	95,000	95,000	0.00%
202.0000.44222	Pool Rental Fees	3,200	2,500	2,500	2,500	2,500	2,500	0.00%
202.0000.44226	Sales Tax - Pool	6,789	6,500	7,000	7,000	7,000	7,000	7.69%
202.0000.47890	Other Misc. Revenues	130	1,000	5,000	5,000	5,000	5,000	400.00%
202.0000.49110	Transfers - General Fund	50,000	50,000	32,500	50,000	50,000	50,000	0.00%
202.0000.49210	Reimbursements	-	1,000	-	-	-	-	-100.00%
Total Receipts		428,363	421,000	428,915	463,446	478,393	509,782	10.08%
202.4210.53100	Utilities	12,600	12,500	12,500	12,500	15,000	15,000	0.00%
202.4210.53372	Pool Management Fee	288,750	288,750	288,750	300,300	312,312	327,928	4.00%
202.4210.53410	Equipment Maintenance	12,685	12,500	10,250	12,500	12,500	12,500	0.00%
202.4210.53420	Facilities Maintenance	4,105	5,000	1,130	7,500	7,500	7,500	50.00%
202.4210.53500	Insurance	2,700	2,700	2,700	2,970	3,267	3,594	10.00%
202.4210.53990	Other Contracts	34,891	26,500	54,220	26,500	26,500	26,500	0.00%
202.4210.53993	Concession - Sales Tax	6,738	6,700	7,580	7,500	7,500	7,500	11.94%
202.4210.54700	Other Supplies	2,975	2,000	1,000	2,000	2,000	2,000	0.00%
202.4210.54720	CPM - Concession Supplies	55,019	55,000	54,169	60,000	65,000	65,000	9.09%
	Sub-Total Other Operating	420,463	411,650	432,299	435,270	455,079	471,021	5.74%
202.4210.57200	Reimbursements	26	500	290	500	500	500	0.00%
	Sub-Total Transfers/Refunds	26	500	290	500	500	500	0.00%
Total Expenditures		420,489	412,150	432,589	435,770	456,579	472,521	5.73%
Excess/(Deficiency) of Revenues Over Expenditures		7,874	8,850	(3,674)	27,676	21,814	37,261	
Fund Balance January 1st		7,782	15,656	15,656	11,982	39,657	61,471	
Fund Balance December 31st		15,656	24,506	11,982	39,657	61,471	98,732	
Reserve For Encumbrances		2,602						

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.00	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	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.25	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		4.96	4.96	4.71	4.71	4.71	4.71	5.21	5.21	5.21

PERFORMANCE MEASURES

	2017	2018	2019	2020	2021	2022	2023	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	61	61	64	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	166.0
Lane Miles of Street Per Employee	31.9	31.9	35.2	35.2	35.2	35.2	31.9	31.9	31.9
Salt Used	550	560	350	760	360	275	360	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.

2025 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	94,107	90,610	97,071	95,130	96,081	97,042	-1.02%
203.0000.42700	Gasoline Tax	554,637	566,211	582,979	571,319	582,746	594,401	-0.04%
203.0000.47890	Miscellaneous	630	-	2,500	2,500	2,500	2,500	0.00%
203.0000.49210	Reimbursements	12,131	3,166	5,000	5,000	5,000	5,000	0.00%
Total Receipts		661,505	659,987	687,550	673,949	686,327	698,942	-0.18%
203.3220.51000	Salary & Wages	221,716	236,660	244,474	245,474	263,885	282,356	7.94%
203.3220.51050	Wages - Part-Time/Seasonal	-	7,891	15,000	15,000	20,000	20,000	33.33%
203.3220.51075	Overtime	9,136	8,737	17,500	17,500	17,500	17,500	0.00%
203.3220.51110	O.P.E.R.S.	32,277	35,389	38,776	38,916	42,194	44,780	8.81%
203.3220.51125	Medicare	3,238	3,489	4,016	4,031	4,370	4,638	8.81%
203.3220.51200	Health Insurance	91,127	96,183	100,251	100,251	105,264	112,199	5.00%
203.3220.51300	Worker's Compensation	3,852	2,140	3,605	3,605	3,713	3,806	3.00%
203.3220.51400	Life Insurance	343	276	350	350	350	350	0.00%
203.3220.51500	Uniforms	2,068	1,844	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	363,757	392,609	425,972	427,127	459,275	487,629	7.82%
203.3220.52100	Travel & Training	1,307	2,260	2,000	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	10,612	9,553	12,500	10,500	12,500	12,500	0.00%
203.3220.53215	Uniform Rental	1,376	730	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,415	1,605	2,500	1,750	2,500	2,500	0.00%
203.3220.53380	Tree Maintenance/Replacement	14,054	15,275	25,000	15,000	25,000	25,000	0.00%
203.3220.53410	Equipment Maintenance	432	7	-	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	6,842	9,221	7,000	8,000	7,500	7,500	7.14%
203.3220.53454	Traffic Signal Maintenance	9,127	12,540	9,500	9,500	9,000	7,500	-5.26%
203.3220.53480	Catch Basin Replacement	4,058	2,002	7,500	2,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	-	-	250	250	250	250	0.00%
203.3220.53961	Contract - Mowing	27,922	42,339	40,000	40,000	40,000	40,000	0.00%
203.3220.53990	Other Contractual	24,405	20,998	19,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	11,891	15,831	20,000	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	7,887	6,504	8,000	5,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	4,900	5,000	4,850	5,000	4,850	5,000	0.00%
203.3220.54805	Storm Sewer Supplies	902	807	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	127,130	144,672	161,100	141,500	161,100	160,720	0.00%

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2025 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
203.3220.55200	Equipment	951	988	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Capital Outlay	951	988	1,000	1,000	1,000	1,000	0.00%
Total Expenditures		491,838	538,269	588,072	569,627	621,375	649,349	5.66%
Excess/(Deficiency) of Revenues Over Expenditures		169,667	121,718	99,478	104,322	64,952	49,593	
Fund Balance January 1st		734,198	903,865	1,025,583	1,025,583	1,129,905	1,194,857	
Fund Balance December 31st		903,865	1,025,583	1,125,061	1,129,905	1,194,857	1,244,450	
Reserve For Encumbrances		6,049	12,115	20,000	20,000	20,000	20,000	
Unencumbered Cash 12/31		897,816	1,013,468	1,105,061	1,109,905	1,174,857	1,224,450	

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.

Street Resurfacing - ODOT plans to pave SR571 (Main Street) from the western corporation limits to Weller Drive. The City will contribute funds to complete the repaving from Weller Drive to the Interstate.

2025 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	7,630	7,347	7,196	7,340	7,413	7,487	3.02%
204.0000.42700	Gasoline Tax	44,971	45,909	44,906	45,804	46,720	47,654	4.04%
Total Receipts		52,601	53,256	52,102	53,144	54,133	55,142	3.90%
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	6,372	7,000	5,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	-	5,949	6,000	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	2,783	-	15,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	900	915	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	9,346	15,736	31,500	29,500	31,500	31,500	0.00%
204.3230.55510	Street Resurfacing	125,000	45,000	-	-	40,000	-	100.00%
	Sub-Total Capital Outlay	125,000	45,000	-	-	40,000	-	100.00%
Total Expenditures		134,346	60,736	31,500	29,500	71,500	31,500	126.98%
Excess/(Deficiency) of Revenues Over Expenditures		(81,745)	(7,480)	20,602	23,644	(17,367)	23,642	
Fund Balance January 1st		175,285	93,540	86,060	86,060	109,704	92,337	
Fund Balance December 31st		93,540	86,060	106,662	109,704	92,337	115,979	
Reserve For Encumbrances		-	702	2,500	2,500	2,500	2,500	
Unencumbered Cash 12/31		93,540	85,358	104,162	107,204	89,837	113,479	

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	2025
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
MUNICIPAL ROAD TOTAL		1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25

BUDGET HIGHLIGHTS

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

2025 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	216,902	224,248	237,218	237,218	239,590	241,986	1.00%
205.0000.47890	Miscellaneous	3,372	17,414	250	10,000	2,500	2,500	900.00%
205.0000.49210	Reimbursements	596	281	1,000	500	500	500	-50.00%
Total Receipts		220,870	241,943	238,468	247,718	242,590	244,986	1.73%
205.3240.51000	Salary & Wages	43,816	66,229	66,778	71,570	73,717	81,162	10.39%
205.3240.51075	Overtime	1,179	1,868	2,500	5,000	5,000	5,000	100.00%
205.3240.51110	O.P.E.R.S.	5,032	9,533	9,699	10,720	11,020	12,063	13.62%
205.3240.51125	Medicare	506	697	1,005	1,110	1,141	1,249	13.62%
205.3240.51200	Health Insurance	18,894	28,476	19,523	32,803	34,443	41,423	76.42%
205.3240.51300	Worker's Compensation	1,654	666	1,000	600	618	633	-38.20%
205.3240.51400	Life Insurance	22	-	-	-	-	-	0.00%
	Sub-Total Personnel	71,103	107,469	100,504	121,803	125,940	141,530	25.31%
205.3240.53410	Equipment Maintenance	37,193	31,864	30,000	30,000	30,000	30,000	0.00%
205.3240.53480	Catch Basin Replacement	-	1,032	2,000	1,000	2,000	2,000	0.00%
205.3240.53500	Insurance	10,332	9,000	9,000	9,000	9,900	10,890	10.00%
205.3240.53965	Contract - Street Lines	7,500	456	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	6,834	1,428	1,000	1,000	1,000	750	0.00%
205.3240.54200	Equipment Operation	25,586	27,914	30,000	30,000	30,000	30,000	0.00%
205.3240.54400	Small Tools	1,374	1,417	1,500	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	-	1,497	10,000	5,000	10,000	10,000	0.00%
205.3240.54520	Salt	33,469	22,796	50,000	25,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	5,037	5,773	5,000	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	504	1,764	5,000	2,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	960	-	1,000	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	4,984	4,181	4,000	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	133,773	109,122	156,000	122,000	156,900	157,640	0.58%
205.3240.55200	Equipment	-	1,539	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	-	1,539	2,000	2,000	2,000	2,000	0.00%
Total Expenditures		204,876	218,130	258,504	245,803	284,840	301,170	10.19%

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**2025 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		15,994	23,813	(20,036)	1,915	(42,250)	(56,184)	
Fund Balance January 1st		405,814	421,808	445,621	445,621	447,536	405,286	
Fund Balance December 31st		421,808	445,621	425,585	447,536	405,286	349,102	
Reserve For Encumbrances		46,437	31,614	10,000	10,000	10,000	10,000	

2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
206.0000.47860	Sale of Contraband/Forfeitures	52,676	37,217	30,000	4,285	2,500	-	-91.67%
206.0000.49100	Transfer In (correct prior mispostin	-	-	-	-	-	-	0.00%
Total Receipts		52,676	37,217	30,000	4,285	2,500	-	-91.67%
206.6010.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
206.6010.55200	Equipment	16,709	15,748	45,000	98,179	-	-	-100.00%
Total Expenditures		16,709	15,748	45,000	98,179	-	-	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		35,967	21,469	(15,000)	(93,894)	2,500	-	
Fund Balance January 1st		36,676	72,643	94,112	94,112	218	2,718	
Fund Balance December 31st		72,643	94,112	79,112	218	2,718	2,718	
Reserve For Encumbrances		-	-	-	-	-	-	

**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
207.0000.47890	Miscellaneous	3,254	14,595	-	23,597	-	-	0.00%
Total Receipts		3,254	14,595	-	23,597	-	-	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	14,595	-	23,597	-	-	
Fund Balance January 1st		-	3,254	17,849	17,849	41,446	41,446	
Fund Balance December 31st		3,254	17,849	17,849	41,446	41,446	41,446	
Reserve For Encumbrances		-	-	-	-	-	-	

**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,162	-	1,250	-	-	-	-100.00%
Total Receipts		1,162	-	1,250	-	-	-	-100.00%
209.6040.53990	Other Contractual	-	650	-	-	-	-	0.00%
209.6040.55200	Equipment	-	9,000	-	-	-	-	0.00%
Total Expenditures		-	9,650	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,162	(9,650)	1,250	-	-	-	
Fund Balance January 1st		9,049	10,211	561	561	561	561	
Fund Balance December 31st		10,211	561	1,811	561	561	561	
Reserve For Encumbrances		-	-	-	-	-	-	

2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	915	1,100	1,000	750	1,000	1,000	0.00%
Total Receipts		915	1,100	1,000	750	1,000	1,000	0.00%
210.6050.54700	Other Supplies	682	1,500	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	682	1,500	1,000	1,000	1,000	1,000	0.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		682	1,500	1,000	1,000	1,000	1,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		233	(400)	-	(250)	-	-	
Fund Balance January 1st		11,510	11,743	11,343	11,343	11,093	11,093	
Fund Balance December 31st		11,743	11,343	11,343	11,093	11,093	11,093	
Reserve For Encumbrances		-	-	-	-	-	-	

2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	258	1,160	-	-	-	-	0.00%
211.0000.47860	Drug Forfeitures	770	-	-	-	-	-	0.00%
Total Receipts		1,028	1,160	-	-	-	-	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	1,160	-	-	-	-	
Fund Balance January 1st		1,510	2,538	3,698	3,698	3,698	3,698	
Fund Balance December 31st		2,538	3,698	3,698	3,698	3,698	3,698	
Reserve For Encumbrances		-	-	-	-	-	-	

2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
220.0000.44160	PILOT Payments	104,045	99,249	100,000	92,315	92,315	92,315	-7.69%
Total Receipts		104,045	99,249	100,000	92,315	92,315	92,315	-7.69%
220.3280.53930	County Auditor Fees	1,458	1,361	1,458	1,458	1,458	1,458	0.00%
220.3280.57304	TIF Payment to Mont. County Port Auth.	91,745	85,049	85,703	82,657	82,657	82,657	-3.55%
220.3280.57305	TIF Payment to Tipp City Schools	10,842	12,839	12,839	8,200	8,200	8,200	-36.13%
	Sub-total Other Expenses	104,045	99,249	100,000	92,315	92,315	92,315	-7.69%
Total Expenditures		104,045	99,249	100,000	92,315	92,315	92,315	-7.69%
Excess/(Deficiency) of Revenues Over Expenditures		-	-	-	(0)	-	-	
Fund Balance January 1st		-	-	-	-	(0)	(0)	
Fund Balance December 31st		-	-	-	(0)	(0)	(0)	
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:	2025	
		Principal	Interest
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,182	-
Grand Total		\$ 48,182	\$ -

**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
311.0000.49100	Transfers	48,300	48,300	43,177	43,177	47,945	48,182	11.04%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		48,300	48,300	43,177	43,177	47,945	48,182	11.04%
311.8100.56050	Issuance Costs	112	-	-	-	-	-	0.00%
311.8100.56100	Debt - Principal	48,182	48,181	48,182	48,182	48,182	48,182	0.00%
311.8100.56200	Debt - Interest	-	-	-	-	-	-	0.00%
Total Expenditures		48,294	48,181	48,182	48,182	48,182	48,182	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		6	119	(5,005)	(5,005)	(237)	-	
Fund Balance January 1st		15,117	15,123	15,123	15,242	10,237	10,000	
Fund Balance December 31st		15,123	15,242	10,118	10,237	10,000	10,000	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2025 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 Actual</u>	<u>2023 Actual</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,654	73,653	-	-	0.00%
Total Receipts		73,653	73,654	73,653	-	-	0.00%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	-	-	0.00%
312.8105.53990	Other Contractual	-	-	-	-	-	0.00%
	Sub-Total Other Operating	3,507	3,507	3,507	-	-	0.00%
312.8105.56100	Debt - Principal	60,000	65,000	65,000	-	-	10.00%
312.8105.56200	Debt - Interest	8,550	5,850	2,925	-	-	-20.59%
	Sub-Total Debt Service	68,550	70,850	67,925	-	-	1.21%
Total Expenditures		72,057	74,357	71,432	-	-	1.15%
Excess/(Deficiency) of Revenues Over Expenditures		1,596	(703)	2,221	-	-	
Fund Balance January 1st		20,616	22,212	21,509	23,730	23,730	
Fund Balance December 31st		22,212	21,509	23,730	23,730	23,730	
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

Government Center Improvements - \$98,000 - Remodel Main Lobby, Paint Exterior of Building

Parks/Streets Service Center Improvements - \$32,000 - Sealcoat parking lot, paint/seal exterior walls

Park Improvements - \$350,000 - Pickleball Courts
\$100,000 - Windmere Park Playground Update
\$61,600 - Restroom Improvements in City Park (2 facilities)
\$100,000 - City Park Master Development Plan
\$15,000 - Demo Parks Garage
\$15,000 - Safety Surface Installation and Repair
TFAC Improvements - \$60,000 - Paint & Caulk Pool Bottoms
\$15,000 - Replace Pumps and Motors as needed
\$6,100 - Facility Maintenance Improvements
Street Improvements - \$750,000 - Annual Repaving Program
\$125,000 - Stormwater & Stormsewer Maintenance
\$100,000 - 2nd Street Culvert Replacement (Engineering)
\$50,000 - Sidewalk Program
\$40,000 - 25A/Donn Davis Way Traffic Signal Replacement (Engineering)

Equipment by Department:

Police Dept.

Replace Cruiser #106 - \$60,500
Replace Cruiser #111 - \$55,000
Replace Admin/Detective Vehicle - \$45,000
Flock Safety Cameras - \$20,000
Replace Body-Worn Cameras - \$18,252

Parks Dept

Public Access AED's - \$20,000
Zero turn Mower- \$14,000

Fire/EMS Dept

Pickup #33 - \$65,000
Extrication Tools - \$50,000
Forcible Entry Trainer - \$15,000

Streets Dept

Replace 2007 2.5 Ton Truck - \$240,000

Administration/Engineering

Computer Replacement - \$166,700
Comprehensive Plan Update - \$100,000
Fiber Optics Testing and Maintenance - \$15,000

**2025 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	1,171,596	942,835	176,715	88,358	44,179	-	-75.00%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	1,376,070	1,107,386	1,516,808	1,569,896	1,632,692	1,698,000	7.64%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	1,376,071	1,107,386	1,516,808	1,569,896	1,632,692	1,698,000	7.64%
417.0000.43100	Federal Grant	28,872	159,714	-	281,588	-	-	0.00%
417.0000.43200	State Grant	-	-	-	5,000	-	200,000	0.00%
417.0000.43300	Local Grant	-	-	352,000	176,000	-	-	-100.00%
417.0000.44190	Township - EMS Reimb	71,652	-	-	-	17,550	75,000	100.00%
417.0000.47100	Sale of Assets	55,062	10,400	25,000	25,000	25,000	25,000	0.00%
417.0000.47410	Assessments-SWC&G	21,536	28,444	25,000	15,467	15,467	15,467	-38.13%
417.0000.47700	Donations - Parks	250,000	-	10,000	15,000	10,000	10,000	0.00%
417.0000.47702	Donation - Fire/EMS	9,700	33,147	-	34,713	10,000	10,000	100.00%
417.0000.47704	Donation - Parks	-	-	-	10,643	5,000	5,000	100.00%
417.0000.47890	Other Miscellaneous Revenue	-	-	100	-	100	100	0.00%
417.0000.49110	Transfers - General Fund	-	500,000	500,000	-	-	-	-100.00%
417.0000.49210	Reimbursements	20,714	124,293	1,000	500	1,000	1,000	0.00%
Total Receipts		4,381,273	4,013,605	4,123,431	3,792,061	3,393,680	3,737,566	-17.70%
417.7100.53930	County Auditor Fees	1,008	997	1,500	900	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	997	3,000	2,400	3,000	3,000	0.00%
417.7100.55100	Facilities	29,872	1,622,412	300,500	780,408	130,000	40,000	-56.74%
417.7100.55105	Facilities - Parks	305,003	89,583	817,000	817,000	661,600	515,000	-19.02%
417.7100.55106	Storage Facility/Land Purchase	-	2,240	-	-	-	290,000	100.00%
417.7100.55107	Fire Station Improvements	61,979	28,574	93,000	-	-	-	-100.00%
417.7100.55110	Old City Building Renovation	-	-	-	-	-	15,000	0.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	-	-	100,000	-	100.00%
417.7100.55200	Equipment - Administration	15,830	15,829	28,000	23,584	15,000	28,000	-46.43%
417.7100.55201	Equipment - Fire/EMS	609,636	81,260	922,000	965,500	130,000	465,000	-85.90%
417.7100.55203	Equipment - Police	109,838	109,513	145,752	175,000	198,752	154,252	36.36%
417.7100.55205	Equipment - Street	-	-	390,000	361,591	245,000	305,000	-37.18%
417.7100.55206	Equipment - Parks	36,459	68,476	13,000	19,156	14,000	224,000	7.69%
417.7100.55207	Equipment - Finance	187,416	-	-	-	-	-	0.00%
417.7100.55208	Equipment - TFAC	361,649	296,765	70,000	30,000	81,100	47,000	15.86%
417.7100.55220	Info Tech. Upgrade	68,112	93,005	140,900	120,000	166,700	138,450	18.31%
417.7100.55510	Street Resurfacing	531,306	651,452	750,000	635,000	750,000	750,000	0.00%
417.7100.55520	Sidewalks, Curbs, & Gutters	31,198	68,801	50,000	50,000	50,000	60,000	0.00%
417.7100.55531	Stormsewer Improvements	13,231	71,528	150,000	75,000	125,000	125,000	-16.67%
417.7100.55534	Hathaway Park Storm Sewer	-	-	-	-	-	400,000	0.00%

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**2025 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
417.7100.55537	I-75 Interchange Improvements	5,723	61,501	750,000	875,000	-	-	-100.00%
417.7100.55544	2nd Street Culvert Replacement	-	-	-	-	100,000	1,000,000	100.00%
417.7100.55551	Abbott Park Way	17,512	-	-	-	-	-	0.00%
417.7100.55553	Traffic Signal Improvements	600	2,578	-	324,615	40,000	470,000	100.00%
417.7100.55555	Main St. Streetscape	-	520	-	99,853	-	-	0.00%
417.7100.55556	County Road 25A Reconstruction	2,800	21,622	-	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	15,987	106,923	-	17,500	-	-	0.00%
417.7100.55563	South 5th Street Widening	-	5,073	200,000	258,583	-	-	-100.00%
	Sub-Total Capital Outlay	2,404,151	3,397,655	4,820,152	5,627,790	2,807,152	5,026,702	-41.76%
417.7100.57130	Trf-Bond Ret. Fund Prin.	48,300	48,300	48,300	43,177	48,181	48,181	-0.25%
417.7100.57140	Trf-Bond Ret. Fund Int.	-	-	-	-	-	-	0.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	111,043	124,113	129,078	106,840	111,114	115,558	-13.92%
417.7100.57310	Tax Refunds	96,571	107,558	75,000	115,000	100,000	100,000	33.33%
	Sub-Total Transfer/Refunds	255,914	279,971	252,378	265,017	259,295	263,739	2.74%
Total Expenditures		2,664,149	3,678,623	5,075,530	5,895,207	3,069,447	5,293,441	-39.52%
Excess/(Deficiency) of Revenues Over Expenditures		1,717,124	334,982	(952,099)	(2,103,147)	324,233	(1,555,875)	
Fund Balance January 1st		2,310,422	4,027,546	4,362,528	4,362,528	2,259,382	2,583,615	
Fund Balance December 31st		4,027,546	4,362,528	3,410,430	2,259,382	2,583,615	1,027,740	
Reserve For Encumbrances		2,616,831	3,047,355	100,000	1,000,000	500,000	500,000	
Unencumbered Cash 12/31		1,410,715	1,315,173	3,310,430	1,259,382	2,083,615	527,740	

Assumptions through 12/31/2019

Receipts

Income Tax Receipts to increase 4% in 2025-2027 then 3.5% thereafter

Expenditures

Expenditures are based on the 2024-2028 Capital Improvement Plan currently before Council

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**2025 BUDGET WORKSHEET
UPTOWN REDEVELOPMENT CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
419.0000.43100	Federal Grant	-	-	-	-	0.00%
419.0000.43200	State Grant	-	-	-	-	0.00%
419.0000.44160	PILOT Payments	-	-	-	-	0.00%
419.0000.47750	Developer Contribution	-	-	-	-	0.00%
419.0000.47890	Other Miscellaneous Revenue	-	-	-	-	0.00%
419.0000.48110	Proceeds of Notes	-	4,500,000	4,250,000	4,000,000	100.00%
419.0000.48160	Premium on Note issue	-	-	-	-	0.00%
419.0000.49110	Transfers - General Fund	-	2,500,000	425,000	425,000	100.00%
419.0000.49210	Reimbursements	-	-	-	-	0.00%
Total Receipts		-	7,000,000	4,675,000	4,425,000	100.00%
419.7110.53420	Facilities Maintenance	-	-	-	-	
	Sub-Total Other Operating	-	-	-	-	
419.7110.55100	Facilities	-	-	-	-	0.00%
419.7110.55106	Storage Facility/Land Purchase	-	6,950,000	-	-	0.00%
	Sub-Total Capital Outlay	-	6,950,000	-	-	0.00%
419.7110.56050	Debt Issuance Costs	-	-	-	-	0.00%
419.7110.56100	Debt - Principal	-	-	4,500,000	4,250,000	100.00%
419.7110.56200	Debt - Interest	-	-	202,500	191,250	100.00%
	Sub-Total Debt Service	-	-	4,702,500	4,441,250	
419.7110.57304	Revenue Sharing (TIF Agreement)	-	-	-	-	0.00%
	Sub-Total Transfer/Refunds	-	-	-	-	0.00%
Total Expenditures		-	6,950,000	4,702,500	4,441,250	100.00%
Excess/(Deficiency) of Revenues Over Expenditures		-	50,000	(27,500)	(16,250)	
Fund Balance January 1st		-	-	50,000	22,500	
Fund Balance December 31st		-	50,000	22,500	6,250	
Reserve For Encumbrances						
Unencumbered Cash 12/31		-	50,000	22,500	6,250	

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.

**2025 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
420.0000.47700	Donations	-	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	9,180	8,861	5,000	47,397	5,000	5,000	0.00%
Total Receipts		9,180	8,861	5,000	47,397	5,000	5,000	0.00%
420.7105.55207	Equipment - Pool/Parks	-	-	100,000	-	-	-	-100.00%
	Sub-Total Capital Outlay	-	-	100,000	-	-	-	-100.00%
Total Expenditures		-	-	100,000	-	-	-	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		9,180	8,861	(95,000)	47,397	5,000	5,000	
Fund Balance January 1st		93,758	102,938	111,799	111,799	159,196	164,196	
Fund Balance December 31st		102,938	111,799	16,799	159,196	164,196	169,196	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2025 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	19,449,449	17,938,375	20,271,494	19,055,204	19,817,413	20,610,109	-2.24%
605.0000.44330	Electric Line Extension Fees	96,160	82,715	50,000	65,550	50,000	50,000	0.00%
605.0000.47100	Sale of Assets	5,948,468	51,000	-	-	-	-	0.00%
605.0000.47435	Assessments	2,061	1,587	2,100	2,592	-	-	-100.00%
605.0000.47890	Other Misc. Revenue	158,118	205,358	75,000	175,000	100,000	100,000	33.33%
605.0000.49210	Reimbursements	12,951	7,168	15,000	15,000	15,000	15,000	0.00%
Total Receipts		33,332,959	18,286,203	20,413,594	19,313,346	19,982,413	20,775,109	-2.11%
Administration	Personnel	140,526	148,377	157,897	157,834	165,193	188,252	4.62%
	Other Operating	925,901	758,782	921,932	876,674	921,188	944,672	-0.08%
	Debt Service	8,035,785	483,200	479,000	479,000	479,600	474,800	0.13%
	Transfers	230,690	252,429	260,117	296,132	306,748	323,369	17.93%
	Sub-total Administration	9,332,902	1,642,788	1,818,946	1,809,640	1,872,729	1,931,093	2.96%
Distribution	Personnel	1,342,276	1,431,615	1,585,508	1,621,671	1,546,652	1,703,808	-2.45%
	Operating	378,978	562,566	851,700	1,115,700	967,100	877,040	13.55%
	Capital Outlay	763,453	611,987	857,500	3,705,359	734,000	834,500	-14.40%
	Refunds	3,005	211	10,000	10,000	10,000	10,000	0.00%
	Sub-Total Distribution	2,487,712	2,606,379	3,304,708	6,452,730	3,257,752	3,425,348	-1.42%
Purchase of Power		15,504,299	13,604,175	16,357,035	15,400,690	16,170,725	16,979,261	-1.14%
Total Expenditures		27,324,913	17,853,342	21,480,689	23,663,060	21,301,206	22,335,701	-0.84%
Excess/(Deficiency) of Revenues Over Expenditures		6,008,046	432,861	(1,067,095)	(4,349,714)	(1,318,793)	(1,560,592)	
Fund Balance January 1st		14,611,605	20,619,651	21,052,512	21,052,512	16,702,798	15,384,005	
Fund Balance December 31st		20,619,651	21,052,512	19,985,417	16,702,798	15,384,005	13,823,414	
Reserve For Encumbrances		7,759,216	9,525,236	2,000,000	6,000,000	2,000,000	2,000,000	
Unencumbered Fund Balance at December 31		12,860,435	11,527,276	17,985,417	10,702,798	13,384,005	11,823,414	

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 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>
Director of Municipal Services and Engineering	F	0.15	0.15	0	0.35	0.35	0.35	0.35	0.35	0.35
Utility Director	F	0	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	0
Asst. Utility Director	F	0	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Electric Admin. Total		1.50	1.50	1.35	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
605.5260.51000	Salary & Wages	95,312	100,168	106,961	106,680	109,880	132,827	2.73%
605.5260.51075	Overtime	5	161	25	300	500	500	1900.00%
605.5260.51110	O.P.E.R.S.	13,323	14,170	14,975	14,977	15,453	18,666	3.19%
605.5260.51125	Medicare	1,334	1,384	1,551	1,551	1,601	1,933	3.19%
605.5260.51200	Health Insurance	30,493	32,494	34,326	34,326	37,759	34,326	10.00%
605.5260.51400	Life Insurance	59	-	59	-	-	-	-100.00%
	Sub-Total Personnel	140,526	148,377	157,897	157,834	165,193	188,252	4.62%
605.5260.52100	Travel & Training	428	2,514	4,500	2,500	4,500	4,500	0.00%
605.5260.53320	Engineering	600	3,507	7,000	27,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	-	-	10,000	-	10,000	10,000	0.00%
605.5260.53363	Economic Development	4,575	4,688	15,000	12,500	15,000	15,000	0.00%
605.5260.53366	GIS Contractual Services	9,808	6,099	25,000	25,000	25,000	25,000	0.00%
605.5260.53410	Equipment Maintenance	26,579	23,330	32,000	32,000	32,960	33,949	3.00%
605.5260.53600	Advertising	771	-	1,000	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	2,108	2,101	1,500	1,500	1,500	1,500	0.00%
605.5260.53800	Dues & Subscriptions	14,170	12,916	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	1,986	12,826	60,000	60,000	60,000	60,000	0.00%
605.5260.53994	Electric Excise Tax - Local	682,119	674,071	734,194	684,451	732,363	754,333	-0.25%
605.5260.53995	Electric Excise Tax - Outside	16,656	15,695	17,338	16,323	17,466	17,990	0.74%
605.5260.54100	Office Supplies	236	1,035	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	925,901	758,782	921,932	876,674	921,188	944,672	-0.08%
605.5260.56100	Debt Payment - Principal	7,765,000	230,000	235,000	235,000	245,000	250,000	4.26%
605.5260.56200	Debt Payment - Interest	270,785	253,200	244,000	244,000	234,600	224,800	-3.85%
	Sub-Total Debt Service	8,035,785	483,200	479,000	479,000	479,600	474,800	0.13%
605.5260.57205	Utility Billing Charges - Reimb.	110,002	136,125	140,324	152,428	158,733	170,913	13.12%
605.5260.57210	Administrative Reimbursements	120,688	116,304	119,793	143,704	148,015	152,456	23.56%
	Sub-Total Transfers	230,690	252,429	260,117	296,132	306,748	323,369	17.93%
Total Administration Expenditures		9,332,902	1,642,788	1,818,946	1,809,640	1,872,729	1,931,093	2.96%

ELECTRIC FUND - DEPARTMENT: ELECTRIC 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>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	F	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Apprentice Lineman	F	1.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELECTRIC DISTRIBUTION TOTAL		11.60	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00

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>Actual</u>	2024 <u>Estimated</u>	2025 <u>Estimated</u>
MW Peak - Annual	33.4	35.7	45.2	35.2	36	36.9	37	37	37
MwH - Total	164,678	174,701	180,469	169,845	181,175	181,325	180,000	180,000	180,000
Residential	44,458	48,543	50,000	50,000	50,000	50,000	50,000	50,000	50,000
General Service	21,074	21,962	22,000	22,000	22,000	22,000	22,000	22,000	22,000
LP	97,215	101,526	100,000	100,000	100,000	100,000	100,000	100,000	100,000
No Charge	1,930	2,670	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Street Lights Maintained	1,695	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740
Meters	5,006	5,056	5,086	5,148	5,160	5,239	5,250	5,275	5,275
Trees Trimmed(mi)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory	\$1,147,960	\$1,139,556	\$1,145,000	\$481,075	\$431,222	\$416,310	\$431,334	\$450,000	\$450,000

BUDGET HIGHLIGHTS

The Electric Distribution Department has 12 full time employees. This includes 1 Superintendent, 1 Foreman, 5 Journeyman Linemen, 3 Apprentice Linemen, and 2 tree trimmers.

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

Significant cost increases throughout the Other Operating line items reflect the cost increases of the last 2-3 years brought on by inflation, supply chain issues and long lead times for needed materials and supplies. Due to 18-24 month lead times on transformers the City has ordered surplus to try to get ahead of continued development in the City.

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
605.5270.51000	Salary & Wages	895,558	938,309	1,057,867	1,057,867	996,903	1,120,629	-5.76%
605.5270.51050	Wages - Part Time	-	9,340	18,500	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	51,018	78,989	75,000	90,000	75,000	75,000	0.00%
605.5270.51076	Mutual Aid Overtime	87	-	-	-	-	-	0.00%
605.5270.51110	O.P.E.R.S.	131,661	142,564	161,191	163,291	152,656	169,978	-5.29%
605.5270.51125	Medicare	13,424	14,232	16,695	16,912	15,811	17,605	-5.30%
605.5270.51200	Health Insurance	225,511	227,990	223,631	242,476	254,600	268,391	13.85%
605.5270.51300	Worker's Compensation	15,823	9,261	16,924	16,924	17,432	17,955	3.00%
605.5270.51400	Life Insurance	745	772	700	700	750	750	7.14%
605.5270.51500	Uniforms	8,449	10,158	15,000	15,000	15,000	15,000	0.00%
	Sub-Total Personnel	1,342,276	1,431,615	1,585,508	1,621,671	1,546,652	1,703,808	-2.45%
605.5270.52100	Travel & Training	8,375	15,219	20,000	15,000	20,000	20,000	0.00%
605.5270.53100	Utilities	9,144	9,386	20,000	12,500	20,000	20,000	0.00%
605.5270.53352	OSHA/Safety Equipment	5,091	985	6,000	2,500	6,000	5,000	0.00%
605.5270.53410	Equipment Maintenance	35,642	59,975	60,000	60,000	60,000	60,000	0.00%
605.5270.53420	Facilities Maintenance	24,390	16,475	26,200	26,200	26,200	26,200	0.00%
605.5270.53422	Generator Maintenance	-	-	-	-	10,000	10,000	100.00%
605.5270.53440	Radio Maintenance	-	951	1,500	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	1,618	12,000	4,000	4,000	4,000	4,000	0.00%
605.5270.53451	Substation Maintenance	40,674	41,351	45,000	45,000	45,000	45,000	0.00%
605.5270.53500	Insurance	60,000	54,000	54,000	54,000	59,400	65,340	10.00%
605.5270.53990	Other Contractual	31,954	65,539	70,000	65,000	70,000	70,000	0.00%
605.5270.54200	Equipment Operation	47,256	41,795	60,000	45,000	50,000	50,000	-16.67%
605.5270.54600	Electric Supplies	26,726	102,458	60,000	60,000	60,000	60,000	0.00%
605.5270.54610	Electric Meters	14,363	1,511	30,000	10,000	30,000	30,000	0.00%
605.5270.54620	Street Lights	-	11,790	25,000	30,000	25,000	25,000	0.00%
605.5270.54700	Other Supplies	3,706	4,849	20,000	20,000	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	18,309	12,114	30,000	15,000	25,000	25,000	-16.67%
605.5270.54732	Overhead Transformers	-	47,480	80,000	80,000	120,000	100,000	50.00%
605.5270.54733	Underground Transformers	17,481	39,200	150,000	500,000	225,000	150,000	50.00%
605.5270.54734	Overhead Conductors	8,037	13,078	45,000	45,000	45,000	45,000	0.00%
605.5270.54735	Underground Conductors	26,212	12,410	45,000	25,000	45,000	45,000	0.00%
	Sub-Total Other Operating	378,978	562,566	851,700	1,115,700	967,100	877,040	13.55%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
605.5270.55100	Facilities	67,032	-	250,000	250,000	300,000	-	20.00%
605.5270.55200	Equipment	236,658	303,107	337,500	1,884,332	164,000	124,500	-51.41%
605.5270.55214	SCADA System	38,727	1,515	-	-	-	-	0.00%
605.5270.55413	Street Light Conversion	55,690	50,120	60,000	60,000	60,000	-	0.00%
605.5270.55709	Cedar Grove	-	8,144	-	-	-	-	0.00%
605.5270.55721	New Subdivision Development	125,680	53,405	150,000	244,052	150,000	150,000	0.00%
605.5270.55730	Line Improvements	66,384	59,139	60,000	69,975	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	169,028	136,557	-	1,197,000	-	500,000	0.00%
	Sub-Total Capital Outlay	763,453	611,987	857,500	3,705,359	734,000	834,500	-14.40%
605.5270.57300	Refunds	3,005	211	10,000	10,000	10,000	10,000	0.00%
	Sub-Total Refunds	3,005	211	10,000	10,000	10,000	10,000	0.00%
Total Distribution Expenditures		2,487,712	2,606,379	3,304,708	6,452,730	3,257,752	3,425,348	-1.42%

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ELECTRIC FUND - DEPARTMENT: PURCHASE OF POWER

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

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
605.5280.53970	Power Purchase	15,504,299	13,604,175	16,357,035	15,400,690	16,170,725	16,979,261	-1.14%
Total Expenditures		15,504,299	13,604,175	16,357,035	15,400,690	16,170,725	16,979,261	

2025 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
608.0000.44410	Water & Supply Charges	3,605,325	3,847,518	3,719,581	3,719,581	3,831,168	3,946,103	3.00%
608.0000.44420	Sale of Bulk Water	2,552	2,631	2,500	2,500	2,500	2,500	0.00%
608.0000.44430	Water Tap-In Fees	110,896	105,747	60,000	62,236	50,000	50,000	-16.67%
608.0000.44450	Intervening User Fees	2,320	25,000	-	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	560,401	502,273	594,146	594,146	613,655	679,863	3.28%
608.0000.44475	NAWA- Well Charges	22,835	23,348	23,500	23,544	23,500	23,500	0.00%
608.0000.47430	Assessments - Water	2,881	2,881	2,775	-	-	-	-100.00%
608.0000.47890	Miscellaneous	9,516	430	15,000	17,500	15,000	15,000	0.00%
608.0000.49210	Reimbursements	9,452	2,412	5,000	2,500	5,000	5,000	0.00%
Total Receipts		5,034,198	4,512,240	4,422,502	4,422,007	4,540,823	4,721,966	2.68%
Administration	Personnel	61,510	65,575	69,718	69,743	72,136	76,868	3.47%
	Other Operating	29,408	47,852	80,500	101,984	90,500	80,500	12.42%
	Debt Service	1,037,692	795,003	155,368	148,122	148,122	148,122	-4.66%
	Transfers	152,546	164,479	169,667	196,782	203,675	214,024	20.04%
	Sub-total Administration	1,281,156	1,072,909	475,253	516,631	514,433	519,514	8.24%
Distribution	Personnel	318,877	340,592	359,011	359,011	370,213	392,738	3.12%
	Operating	223,404	202,730	316,700	286,421	318,500	319,740	0.57%
	Capital Outlay	48,527	1,293,701	792,000	1,518,180	399,500	882,000	-49.56%
	Refunds	2,222	-	3,500	3,600	3,500	3,500	0.00%
	Sub-Total Distribution	593,030	1,837,023	1,471,211	2,167,212	1,091,713	1,597,978	-25.79%
Treatment	Personnel	572,327	589,728	594,146	617,050	637,704	679,863	7.33%
	Operating	1,895,791	1,889,645	1,983,435	1,883,435	1,939,938	1,998,136	-2.19%
	Sub-Total Distribution	2,468,118	2,479,373	2,577,581	2,500,485	2,577,643	2,677,999	0.00%
Total Expenditures		4,342,304	5,389,305	4,524,045	5,184,328	4,183,788	4,795,491	-7.52%

**2025 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		691,894	(877,065)	(101,543)	(762,321)	357,035	(73,525)	
Fund Balance January 1st		2,325,384	3,017,278	2,140,213	2,038,670	1,276,349	1,633,384	
Fund Balance December 31st		3,017,278	2,140,213	2,038,670	1,276,349	1,633,384	1,559,859	
Reserve For Encumbrances		1,199,780	1,394,959	100,000	250,000	100,000	100,000	
Unencumbered Balance at December 31		1,817,498	745,254	1,938,670	1,026,349	1,533,384	1,459,859	

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 Actual</u>	<u>2024 Budget</u>	<u>2025 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	0.15
Utility Director	F	0	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	0
Asst. Utility Director	F	0	0	0	0	0	0	0	0.15	0.15
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Water Administration Total		0.65	0.65	0.6	0.6	0.6	0.6	0.6	0.75	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
608.5290.51000	Salary & Wages	42,229	44,342	47,361	47,361	48,782	52,197	3.00%
608.5290.51075	Overtime	2	64	-	25	25	25	100.00%
608.5290.51110	O.P.E.R.S.	5,903	6,207	6,631	6,631	6,829	7,308	3.00%
608.5290.51125	Medicare	600	606	687	687	707	757	3.00%
608.5290.51200	Health Insurance	12,776	14,356	15,040	15,040	15,792	16,582	5.00%
	Sub-Total Personnel	61,510	65,575	69,718	69,743	72,136	76,868	3.47%
608.5290.52100	Travel & Training	2,178	1,809	3,000	2,000	3,000	3,000	0.00%
608.5290.53320	Engineering	-	18,702	20,000	43,967	30,000	20,000	50.00%
608.5290.53366	GIS Contractual Services	5,847	5,724	6,000	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	16,290	13,590	40,000	40,000	40,000	40,000	0.00%
608.5290.53600	Advertising	771	-	1,000	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	1,511	1,202	1,500	1,500	1,500	1,500	0.00%
608.5290.53800	Dues & Subscriptions	581	552	1,000	1,017	1,000	1,000	0.00%
608.5290.53990	Other Contractual	848	4,277	6,000	4,500	6,000	6,000	0.00%
608.5290.54100	Office Supplies	1,382	1,996	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	29,408	47,852	80,500	101,984	90,500	80,500	12.42%
608.5290.56050	Cost of Debt Issuance	8,020	-	7,218	-	-	-	-100.00%
608.5290.56100	Debt Payment - Principal	1,023,122	783,122	148,150	148,122	148,122	148,122	-0.02%
608.5290.56200	Debt Payment - Interest	6,550	11,881	-	-	-	-	0.00%
	Sub-Total Debt Service	1,037,692	795,003	155,368	148,122	148,122	148,122	-4.66%
608.5290.57205	Utility Billing Charges - Reimb.	62,858	77,603	80,185	87,102	90,705	97,665	13.12%
608.5290.57210	Adm. Reimbursements	89,688	86,876	89,482	109,680	112,970	116,360	26.25%
	Sub-Total Transfers	152,546	164,479	169,667	196,782	203,675	214,024	20.04%
Total Administration Expenditures		1,281,156	1,072,909	475,253	516,631	514,433	519,514	8.24%

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>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Water / Sewer Supt.	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maint.Specialist II (2)	F	1.00	1.00	1.00	1.00	1.00	1.50	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	0.00
Laborer -Summer worker(50%) - 3	S	0.46	0.46	0.46	0.46	0.00	0.46	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	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>Actual</u>	2024 <u>Estimated</u>	2025 <u>Estimated</u>
New Meters Installed	27	46	40	30	50	64	60	4,400	60
Meters Replaced	5	12	7	15	13	7	20	20	20
Total Meters	4,204	4,250	4,290	4,320	4,375	4,439	4,500	4,550	4,550
Service Calls	270	416	463	451	509	430	400	400	400
Utility Markings	1,231	1,389	2,182	2,484	1,982	1,688	1,500	1,600	1,600
Taps	16	46	40	31	64	64	60	30	30
Miles of Water Main	59	59	59	78	78	79	79	79	79
Water Main Breaks	2	7	6	3	13	11	8	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
608.5300.51000	Salary & Wages	213,335	221,569	229,680	229,680	236,570	253,130	3.00%
608.5300.51050	Wages - Part Time	-	1,133	10,000	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	6,957	8,044	11,000	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	28,094	32,004	35,095	35,095	36,060	38,378	2.75%
608.5300.51125	Medicare	3,266	3,358	3,635	3,635	3,735	3,975	2.74%
608.5300.51200	Health Insurance	61,005	69,120	62,736	62,736	65,873	69,166	5.00%
608.5300.51300	Worker's Compensation	4,205	2,444	3,665	3,665	3,775	3,888	3.00%
608.5300.51400	Life Insurance	188	172	200	200	200	200	0.00%
608.5300.51500	Uniforms	1,827	2,748	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	318,877	340,592	359,011	359,011	370,213	392,738	3.12%
608.5300.52100	Travel & Training	2,709	2,042	4,500	3,000	4,500	4,500	0.00%
608.5300.53100	Utilities	28,981	23,018	42,000	34,000	42,000	43,260	0.00%
608.5300.53352	OSHA/Safety Equipment	767	554	2,500	1,535	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	11,328	12,467	13,000	13,000	13,000	13,000	0.00%
608.5300.53420	Facilities Maintenance	6,727	5,216	7,000	7,000	7,000	7,000	0.00%
608.5300.53425	Tower Maintenance	61,016	61,068	70,000	70,000	70,000	70,000	0.00%
608.5300.53426	WRRSP Maintenance	5,306	7,840	15,000	14,000	15,000	15,000	0.00%
608.5300.53450	System Maintenance	7,437	8,056	9,000	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	442	-	5,000	-	5,000	5,000	0.00%
608.5300.53453	Well Head Monitoring	6,000	-	7,500	6,386	7,500	7,500	0.00%
608.5300.53500	Insurance	20,000	18,000	18,000	18,000	19,800	21,780	10.00%
608.5300.53971	Line Oversizing	19,470	-	10,000	-	10,000	10,000	0.00%
608.5300.53990	Other Contractual	16,399	6,099	22,000	20,000	22,000	20,000	0.00%
608.5300.54200	Equipment Operation	14,029	14,589	15,000	15,000	15,000	15,000	0.00%
608.5300.54400	Small Tools	990	1,173	2,000	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	803	1,757	2,700	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	12,408	19,035	20,000	20,000	20,000	20,000	0.00%
608.5300.54810	Chemicals	565	528	1,500	800	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	8,027	21,288	50,000	50,000	50,000	50,000	0.00%
	Sub-Total Other Operating	223,404	202,730	316,700	286,421	318,500	319,740	0.57%

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WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
608.5300.55110	Service Center	24,900	684,318	100,000	450,000	-	-	-100.00%
608.5300.55200	Equipment	-	125,545	62,000	493,180	114,500	52,000	84.68%
608.5300.55629	Lead-Copper Abatement	-	19,953	100,000	45,000	200,000	200,000	100.00%
608.5300.55630	Water Line Improvements	14,360	463,885	530,000	530,000	85,000	630,000	-83.96%
	Sub-Total Capital Outlay	48,527	1,293,701	792,000	1,518,180	399,500	882,000	-49.56%
608.5300.57200	Reimbursements	2,222	-	3,500	3,500	3,500	3,500	0.00%
608.5300.57300	Refunds	-	-	-	100	-	-	0.00%
	Sub-Total Refunds	2,222	-	3,500	3,600	3,500	3,500	0.00%
Total Distribution Expenditures		593,030	1,837,023	1,471,211	2,167,212	1,091,713	1,597,978	-25.79%

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>Actual</u>	2024 <u>Budget</u>	2025 <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	0.05
Utility Director	F	0.00	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	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	4.00	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	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>Actual</u>	2024 <u>Estimated</u>	2025 <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	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	610.000
Tipp Average Daily Demand MG	1.710	1.600	1.700	1.700	1.616	1.650	1.700	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	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
608.5305.51000	Salary & Wages	369,530	377,550	387,633	387,633	399,262	429,207	3.00%
608.5305.51075	Overtime	11,963	11,502	15,000	15,000	15,000	15,000	0.00%
608.5305.51110	O.P.E.R.S.	53,032	54,112	56,369	56,369	57,997	62,189	2.89%
608.5305.51125	Medicare	5,334	5,792	5,838	5,838	6,007	6,441	2.89%
608.5305.51200	Health Insurance	123,242	133,615	118,181	141,085	148,139	155,546	25.35%
608.5305.51300	Worker's Compensation	5,852	3,381	5,825	5,825	6,000	6,180	3.00%
608.5305.51400	Life Insurance	282	312	300	300	300	300	0.00%
608.5305.51501	Communication	3,092	3,464	5,000	5,000	5,000	5,000	0.00%
	Sub-Total Personnel	572,327	589,728	594,146	617,050	637,704	679,863	7.33%
608.5305.53388	NAWA-Treatment Charges	1,895,791	1,889,645	1,983,435	1,883,435	1,939,938	1,998,136	-2.19%
	Sub-Total Other Operating	1,895,791	1,889,645	1,983,435	1,883,435	1,939,938	1,998,136	-2.19%
Total Treatment Expenditures		2,468,118	2,479,373	2,577,581	2,500,485	2,577,643	2,677,999	0.00%

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**2025 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
620.0000.44510	Sewer Charges	2,063,188	2,054,698	2,227,447	2,391,275	2,659,768	2,960,343	19.41%
620.0000.44530	Sewer Tap-In Fees	120,090	110,417	75,000	75,000	75,000	50,000	0.00%
620.0000.44561	County I&I Surcharge	16,246	3,262	7,500	14,331	7,500	7,500	0.00%
620.0000.44562	Admin Fee - County I&I	1,805	362	750	1,592	750	750	0.00%
620.0000.47445	Assessments - Sewer	6,149	6,149	6,500	640	-	-	-100.00%
620.0000.47890	Other Misc. Revenue	3,444	1	1,000	12,500	1,000	1,000	0.00%
620.0000.48140	State Loan	-	-	5,000,000	5,000,000	-	-	-100.00%
620.0000.49210	Reimbursements	1,825	960	1,000	1,000	1,000	1,000	0.00%
620.0000.49520	Advance In	-	500,000	-	500,000	250,000	-	0.00%
Total Receipts		2,541,852	2,675,849	7,319,197	7,996,338	2,995,018	3,020,593	-59.08%
Administration	Personnel	62,309	65,573	70,743	70,743	73,185	77,970	3.45%
	Other Operating	13,480	19,581	68,600	71,717	268,600	38,600	291.55%
	Debt Service	693,936	340,845	9,800	9,776	296,380	296,380	2924.29%
	Transfers	148,421	169,557	175,231	183,877	190,631	201,648	8.79%
	Sub-total Administration	918,146	595,556	324,374	336,113	828,796	614,599	155.51%
Collections/Treat.	Personnel	299,535	340,638	386,562	382,637	393,189	417,348	1.71%
	Other Operating	1,037,585	1,157,142	1,279,591	1,271,836	1,593,850	1,516,748	24.56%
	Capital Outlay	245,114	1,100,078	5,237,000	6,226,196	304,500	172,000	-94.19%
	Refunds	2,719	-	503,500	503,500	503,500	253,500	0.00%
	Sub-Total Treatment	1,584,953	2,597,858	7,406,653	8,384,169	2,795,039	2,359,595	-62.26%
Total Expenditures		2,503,099	3,193,414	7,731,027	8,720,282	3,623,835	2,974,194	-53.13%
Excess/(Deficiency) of Revenues Over Expenditures		38,753	(517,565)	(411,831)	(723,944)	(628,817)	46,399	
Fund Balance January 1st		2,504,955	2,543,708	2,026,143	1,614,313	890,369	261,552	
Fund Balance December 31st		2,543,708	2,026,143	1,614,313	890,369	261,552	307,950	
Reserve For Encumbrances		1,609,204	1,386,753	100,000	500,000	100,000	100,000	
Unencumbered Balance at December 31		934,504	639,390	1,514,313	390,369	161,552	207,950	

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 Actual</u>	<u>2024 Budget</u>	<u>2025 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	0.15
Utility Director	F	0	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	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		0.65	0.65	0.6	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
620.5310.51000	Salary & Wages	42,228	44,340	47,361	47,361	48,782	52,197	3.00%
620.5310.51075	Overtime	2	64	25	25	25	25	0.00%
620.5310.51110	O.P.E.R.S.	5,903	6,207	6,631	6,631	6,829	7,308	2.99%
620.5310.51125	Medicare	606	606	687	687	707	757	2.95%
620.5310.51200	Health Insurance	13,522	14,356	16,040	16,040	16,842	17,684	5.00%
	Sub-Total Personnel	62,309	65,573	70,743	70,743	73,185	77,970	3.45%
620.5310.52100	Travel & Training	632	965	2,000	2,000	2,000	2,000	0.00%
620.5310.53320	Engineering	-	8,314	30,000	34,467	230,000	-	666.67%
620.5310.53410	Maintenance Agreements	6,996	5,402	30,000	30,000	30,000	30,000	0.00%
620.5310.53600	Advertising	480	-	500	-	500	500	0.00%
620.5310.53700	Printing & Reproduction	1,214	1,119	700	700	700	700	0.00%
620.5310.53800	Dues & Subscriptions	244	155	400	400	400	400	0.00%
620.5310.53990	Other Contractual	3,781	3,426	4,500	3,800	4,500	4,500	0.00%
620.5310.54100	Office Supplies	133	200	500	350	500	500	0.00%
	Sub-Total Other Operating	13,480	19,581	68,600	71,717	268,600	38,600	291.55%
620.5310.56100	Debt Payment - Principal	684,776	334,776	9,800	9,776	189,776	189,776	1836.49%
620.5310.56200	Debt Payment - Interest	5,055	6,069	-	-	106,604	106,604	100.00%
	Sub-Total Debt Service	693,936	340,845	9,800	9,776	296,380	296,380	2924.29%
620.5310.57205	Utility Billing Charges - Reimb.	78,573	96,741	100,231	108,877	113,381	122,081	13.12%
620.5310.57210	Adm. Reimbursements	69,848	72,816	75,000	75,000	77,250	79,568	3.00%
	Sub-Total Transfers	148,421	169,557	175,231	183,877	190,631	201,648	8.79%
Total Administration Expenditures		918,146	595,556	324,374	336,113	828,796	614,599	155.51%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

		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>Actual</u>	2024 <u>Budget</u>	2025 <u>Budget</u>
Water / Sewer Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.00	1.50	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	0.00
Laborer (50%) - 3	S	0.46	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	4.46

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>Actual</u>	2024 <u>Estimated</u>	2025 <u>Estimated</u>
Average Daily Demand MG	1.96	2.35	2.40	2.50	2.159	2.159	2.20	2.50	2.50
Maximum Daily Demand MG	4.49	7.34	5.87	6.00	4.39	2.98	4.00	4.00	4.00
Service Calls	8	10	12	15	13	4	15	15	15
Tap Ins	14	44	40	30	51	62	50	50	50
Sanitary Sewer Overflows (SSO's)	0	2	2	0	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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
620.5320.51000	Salary & Wages	203,940	241,268	249,042	249,042	255,268	273,137	3.22%
620.5320.51050	Wages - Part Time	-	1,133	10,000	10,000	10,000	10,000	782.61%
620.5320.51075	Overtime	4,838	3,866	10,000	10,000	10,000	10,000	158.67%
620.5320.51110	O.P.E.R.S.	27,265	34,047	37,666	37,666	38,538	41,039	10.63%
620.5320.51125	Medicare	2,775	2,675	3,901	3,901	3,991	4,250	45.84%
620.5320.51200	Health Insurance	54,235	52,864	68,822	64,897	68,142	71,549	22.76%
620.5320.51300	Worker's Compensation	4,505	2,614	3,961	3,961	4,080	4,202	51.53%
620.5320.51400	Life Insurance	128	159	170	170	170	170	6.92%
620.5320.51500	Uniforms	1,849	2,012	3,000	3,000	3,000	3,000	49.11%
	Sub-Total Personnel	299,535	340,638	386,562	382,637	393,189	417,348	12.33%
620.5320.52100	Travel & Training	1,486	676	3,000	1,000	3,000	3,000	0.00%
620.5320.53100	Utilities	23,088	20,150	25,000	27,345	27,500	29,563	10.00%
620.5320.53320	Engineering	2,617	-	20,000	20,000	220,000	20,000	1000.00%
620.5320.53352	OSHA/Safety Equipment	-	-	3,000	1,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	919,886	1,040,485	1,098,591	1,098,591	1,208,450	1,329,295	10.00%
620.5320.53410	Equipment Maintenance	8,741	10,987	12,000	12,000	12,000	12,000	0.00%
620.5320.53420	Facilities Maintenance	4,378	3,280	5,500	5,500	5,500	5,500	0.00%
620.5320.53450	System Maintenance	565	6,816	8,000	8,000	8,000	8,000	0.00%
620.5320.53451	North Region - I&I Program	1,579	-	-	-	-	-	0.00%
620.5320.53500	Insurance	10,000	9,000	9,000	9,000	9,900	10,890	10.00%
620.5320.53970	Line Oversizing	-	5,000	5,000	5,000	5,000	5,000	0.00%
620.5320.53990	Other Contractual	17,344	16,826	25,000	17,500	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	14,029	14,588	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	788	1,000	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	2,487	5,204	3,000	4,400	4,000	3,000	33.33%
620.5320.54810	Chemical Supplies	30,068	21,842	35,000	35,000	35,000	35,000	0.00%
620.5320.54820	Meter Supplies	-	-	10,000	10,000	10,000	10,000	0.00%
	Sub-Total Other Operating	1,037,585	1,157,142	1,279,591	1,271,836	1,593,850	1,516,748	24.56%

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SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
620.5320.55110	Utility Service Center	13,586	684,318	100,000	450,000	-	-	-100.00%
620.5320.55200	Equipment	19,851	124,635	2,000	465,234	69,500	52,000	3375.00%
620.5320.55530	I&I Program	73,982	29,469	-	175,962	200,000	-	0.00%
620.5320.55638	Sewer Line - Floral Acres	-	-	-	-	-	25,000	0.00%
620.5320.55810	Sewer Line Reconstruction	117,639	261,656	5,135,000	5,135,000	35,000	95,000	-99.32%
	Sub-Total Capital Outlay	245,114	1,100,078	5,237,000	6,226,196	304,500	172,000	-94.19%
620.5320.57300	Refunds	2,719	-	3,500	3,500	3,500	3,500	0.00%
620.5320.57500	Advance Out	-	-	500,000	500,000	500,000	250,000	0.00%
	Sub-Total Transfers	2,719	-	503,500	503,500	503,500	253,500	0.00%
Total Treatment Expenditures		1,584,953	2,597,858	7,406,653	8,384,169	2,795,039	2,359,595	-62.26%

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**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	18,780	22,658	40,000	40,000	40,000	40,000	0.00%
Total Receipts		18,780	22,658	40,000	40,000	40,000	40,000	0.00%
625.9300.57300	Refunds	1,369	220	27,500	27,500	30,000	20,000	9.09%
Total Expenditures		1,369	220	27,500	27,500	30,000	20,000	9.09%
Excess/(Deficiency) of Revenues Over Expenditures		17,411	22,438	12,500	12,500	10,000	20,000	
Fund Balance January 1st		356,486	373,897	396,335	408,835	421,335	431,335	
Fund Balance December 31st		373,897	396,335	408,835	421,335	431,335	451,335	
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.

**2025 BUDGET WORKSHEET
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
630.0000.44610	Refuse Charges	1,056,762	1,161,161	1,175,955	1,211,234	1,265,739	1,322,697	7.64%
630.0000.44690	Other Charges - Bags	296	320	650	350	300	300	-53.85%
630.0000.49210	Reimbursements	83	22	-	-	-	-	0.00%
Total Receipts		1,057,141	1,161,503	1,176,605	1,211,584	1,266,039	1,322,997	7.60%
630.5340.53965	Contract - Refuse	944,396	1,029,612	1,070,893	1,105,278	1,155,016	1,206,991	7.86%
630.5340.53966	Contract - Franchise Fees	52,315	56,820	58,271	60,602	63,026	65,547	8.16%
630.5340.53990	Other Contractual	3,012	1,040	250	250	250	250	0.00%
	Sub-Total Other Operating	999,723	1,087,472	1,129,414	1,166,130	1,218,292	1,272,788	7.87%
630.5340.57205	Utility Billing Charges - Reimb.	62,858	76,553	50,000	50,000	50,000	45,000	0.00%
630.5340.57210	Adm. Reimbursements	14,096	13,218	10,000	7,500	7,500	7,500	-25.00%
	Sub-Total Transfers	76,954	89,771	60,000	57,500	57,500	52,500	-4.17%
Total Expenditures		1,076,677	1,177,243	1,189,414	1,223,630	1,275,792	1,325,288	7.26%
Excess/(Deficiency) of Revenues Over Expenditures		(19,536)	(15,740)	(12,809)	(12,046)	(9,752)	(2,291)	
Fund Balance January 1st		70,050	50,514	34,774	34,774	22,728	12,975	
Fund Balance December 31st		50,514	34,774	21,965	22,728	12,975	10,684	
Reserve For Encumbrances		-	-	-	-			

**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	1,486,347	1,625,023	1,623,091	1,895,900	1,990,695	2,090,230	22.65%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		1,486,347	1,625,023	1,623,091	1,895,900	1,990,695	2,090,230	22.65%
728.6190.53344	Insurance Premiums	1,443,108	1,570,182	1,623,091	1,895,900	1,990,695	2,090,230	22.65%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
Total Expenditures		1,443,108	1,570,182	1,623,091	1,895,900	1,990,695	2,090,230	22.65%
Excess/(Deficiency) of Revenues Over Expenditures		43,239	54,841	-	-	-	-	
Fund Balance January 1st		99,943	143,182	198,023	198,023	198,023	198,023	
Fund Balance December 31st		143,182	198,023	198,023	198,023	198,023	198,023	
Reserve For Encumbrances		-	-	-	-	-	-	

**2025 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 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2024-2025 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	94,300	59,086	50,000	25,000	50,000	20,000	0.00%
Total Receipts		94,300	59,086	50,000	25,000	50,000	20,000	0.00%
830.6550.57300	Contractor Maint. Deposits	68,190	52,207	50,000	50,000	50,000	20,000	0.00%
Total Expenditures		68,190	52,207	50,000	50,000	50,000	20,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		26,110	6,879	-	(25,000)	-	-	
Fund Balance January 1st		42,204	68,314	68,314	75,193	50,193	50,193	
Fund Balance December 31st		68,314	75,193	68,314	50,193	50,193	50,193	
Reserve For Encumbrances		67,435	82,635	68,314	50,193	50,193	50,193	

City of Tipp City
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APPROPRIATION

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

**CAPITAL OUTLAY OR
EXPENDITURE**

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

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

**FINES, COSTS AND
FORFEITURES**

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

FUND

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

City of Tipp City
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FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

City of Tipp City
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Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2025 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
2025 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
FIRE/EMS FULL-TIME EMPLOYEES	15
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY