



September 28, 2018

The Honorable Joseph Gibson  
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2019 Operating Budget. The Charter of the City of Tipp City requires the Manager to prepare and submit the annual operating budget to the Council no later than the 15<sup>th</sup> day of November each year.

My goal in preparing the 2019 Operating Budget was to create a plan to maintain the City's essential services within the financial constraints of each of the individual funds while also preserving the long-term financial viability of each of the funds.

Department heads were again mindful of the economic climate when preparing their operating budgets. The Finance Director and other Department Heads have worked conscientiously to maintain reduced operating expenses wherever possible without jeopardizing safety or affecting current levels of service.

You will notice as you review this document, the inclusion of two projection years (2020-2021). While the budget to be adopted by Council is specific to 2019, the purpose of adding this additional year is to provide council a look ahead to what to expect in 2020-2021 and to show the effects of contractual wage increases and that the budget is sufficient to support those increases. This will also show council that some equipment purchases that are specific to 2019 and considered one time purchases do not show up again in 2020, while other items are reduced to more typical amounts in the future. Again, the information provided for 2020-2021 is informational only and will not be acted upon by Council in adopting the 2019 operating budget.

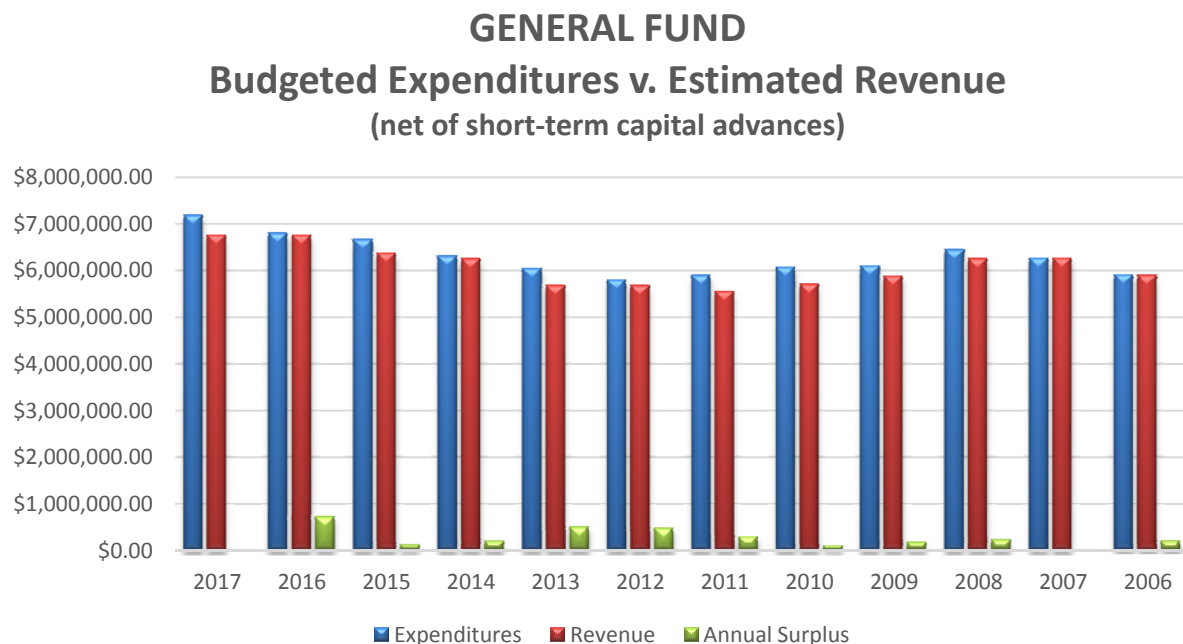
### **GENERAL FUND**

The General Fund has operated with an annual surplus for the past twelve years (net of short-term advances for capital improvement projects). Since 2006, \$3,013,162 has been added to the General Fund balance, for an average annual fund balance increase of \$251,097 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 91.55% since 2006. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

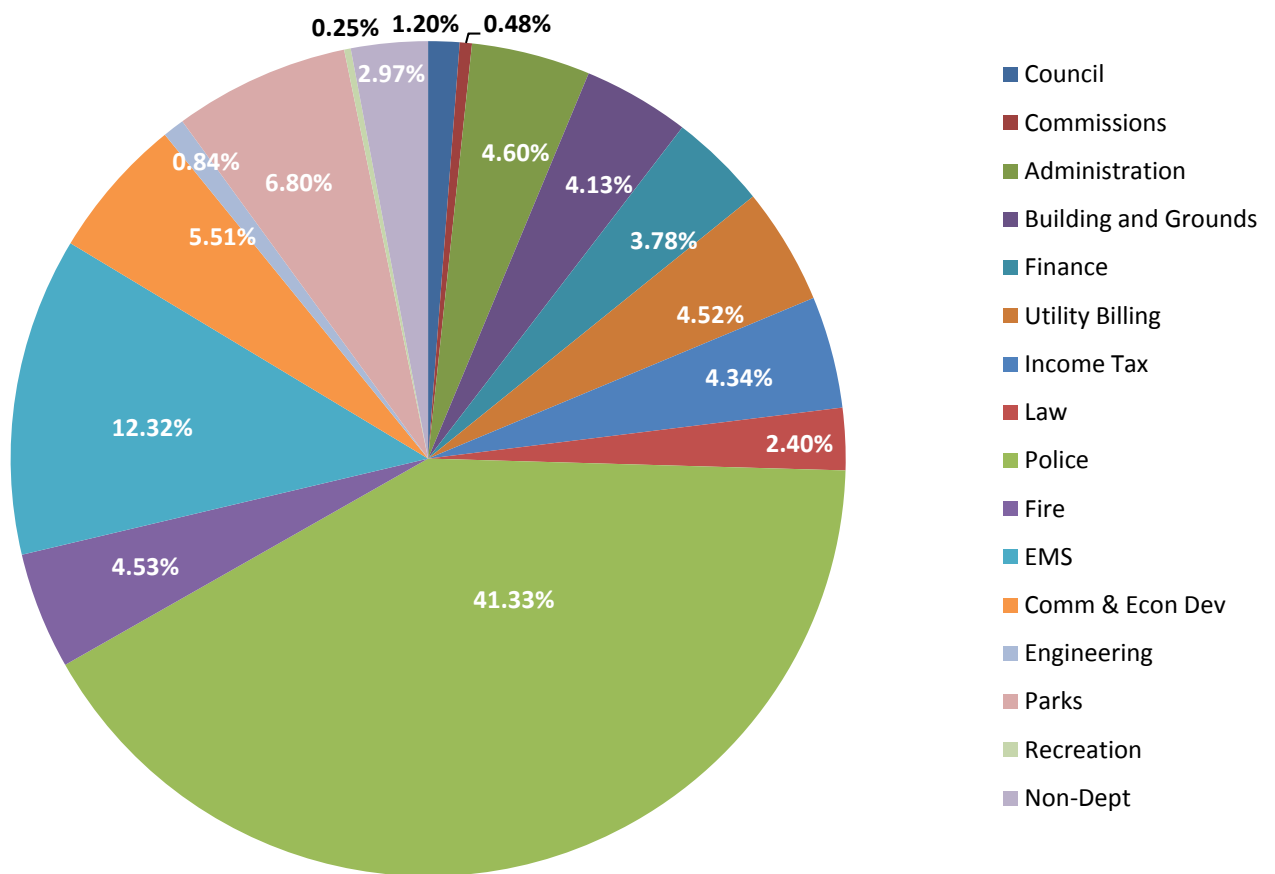
For the first time since 2006, the proposed General Fund budget does not reflect a budgetary deficit. Historically the City has projected budgetary deficits, realizing that only approximately 97%

of the budget was spent by year end, and anticipating the 3% difference to cover the planned deficit. It is my intention not to do this going forward. The budget presented for 2019 was reviewed closely with the achieved goal of presenting a balanced General Fund budget. This was made possible by reconfiguring positions within the municipal services area and relying on contracted professionals rather than hiring an in-house City Engineer or Engineering Technician/Project Inspector. In addition, the City staff and Administration have reviewed the budget and made changes as appropriate to ensure the citizens continue to receive the services they have grown accustomed to while being as responsible with City resources as possible. Finally, the \$500,000 set aside in previous years for economic development incentives has been removed from the 2019 budget to show the operating revenues are sufficient to cover the operating expenditures. If Council desires, these funds may be returned to the 2019 budget with the understanding this will then reflect a \$500,000 budgetary deficit.

The chart below shows that each adopted budget from 2006-2017 has projected a structural deficit of varying amounts. However, because only 97-97.5% of budgeted expenditures are actually spent, and because revenue is estimated conservatively, the General Fund has operated in the black in each of these years (net of short-term advances for capital improvement projects).



The chart below details the percentage of General Fund appropriations by departments. Public Safety (Police, Fire, and EMS) comprise 58.18% of all General Fund appropriations.



### Budget Assumptions

- 2019 income tax revenue is projected to increase 3% over the 2018 budgeted number, which is an increase of \$207,209 above the 2018 revenue estimate. Income tax receipts comprise 51% of total General Fund receipts.
- Workers' Compensation premiums anticipated to increase 3% in 2019.
- Health insurance premiums were flat (less than 1% increase) in 2018. We have budgeted for a 5% increase for the renewal set for September 1, 2019.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase 20% for 2019 due to continued high claims experience and increased property values, for a General Fund increase of approx. \$20,000.
- Public Safety (Police, Fire & EMS) accounts for 58.18% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 21 sworn officers which includes the proposed increase of a Deputy Chief to provide succession planning for the Chief who has announced he intends to retire within the next few years.

### **Budget Highlights**

- Total budgeted General Fund expenditures, excluding transfers, are proposed to decrease 6.62% (\$492,608) from \$7,435,983 in 2018 to \$6,943,375 in 2018.
  - This includes removal of \$500,000 for potential economic development incentives
  - This includes the additional police officer noted above.
  - This also includes contractual wage increases of 2.5% for FOP members. There was no contractual increase included for non-union members or for members of the AFSCME bargaining unit as their contract will be negotiated in the fall of 2018 and it is too early at this time to determine what level of increase they may receive.
- General Fund revenue is projected to increase 5.47% (\$362,066) from 2018 budgeted revenue estimates due to the income tax increase mentioned above as well as increased interest revenues. With the recent actions of the Federal Reserve to increase interest rates the City has seen a significant increase in interest returns on its investments.
- There is NO projected General Fund budget deficit for 2019.
- Wages & benefits account for 77% of all General Fund expenditures.

### **SWIMMING POOL FUND**

#### **Budget Assumptions**

- No increase in user fees is budgeted for 2019.
- Budget anticipates 2019 season to run approx. 85 days beginning Memorial Day weekend and ending August 20<sup>th</sup>. The exact length of season and closing date will be determined after the School Board establishes the August, 2019 return to school date.
- Contractual operation & maintenance costs = \$240,000.

### **CAPITAL IMPROVEMENT RESERVE FUND**

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

#### **Budget Highlights**

- The CIP projects included in the 2019 operating budget are in agreement with the 2019-2023 Five-Year CIP to be reviewed by City Council on Monday, October 8, 2018.
- The Five-Year CIP (2019-2023) assumes the 10-year CIP income tax levy will be renewed in 2020 following review of the next 10-year plan by a citizen's committee in 2019.

## **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
- 5% annual increase in electric sales due to higher consumption and purchased power costs which are passed through to the customer
- 5% annual growth in purchase of power costs

### **Budget Highlights**

- Total Electric Fund expenditures are projected to decrease by 9.8% in 2019 primarily due to the completion of major capital improvement projects (Substation 1/1A/2 Improvements - \$5M) which were included in the 2018 operating budget.
- A 5.05% increase in projected revenue is anticipated when compared to 2018 budgeted revenues due to increased costs of power purchased and resold to the City residents.
- Operating expenses (net of capital and debt) are proposed to increase 2.45%.
- The Electric Department capital projects included in the 2019 budget are in agreement with the 2019-2023 Five-Year CIP as presented to City Council.

## **WATER FUND**

The Water Fund is funded primarily by user fee revenue. This fund accounts for the operational and capital needs of the City's water distribution system and the fees paid to the Northern Area Water Authority (NAWA) for water treatment.

### **Assumptions**

- No rate increase currently scheduled during the five-year CIP period
  - Water revenues have not kept up with capital improvement projects and treatment costs billed by NAWA. However, we should end 2018 in better position than originally anticipated. The Water Department funded a leak survey in 2018 which identified several major water leaks which have been repaired. This reduced our unaccounted for water (charged to the City by NAWA but not metered and charged back to a customer). Water Fund revenues will continue to be monitored closely in 2019 and a determination will be made in the 2020 budget process if a rate increase or additional expense reductions will be required to meet the desired 25% minimum fund balance target.
- Water consumption projected to increase 3-4% annually
- 4% annual increase of NAWA treatment charge to Tipp City

- 7.5% increase in operating expenses (net of capital and debt) over the 2018 budget.
  - 2018 consumption was higher than anticipated which increased treatment costs. This increase is then carried forward to the 2019 budget in the 4% growth factor.
  - The Water Department has requested an additional plant operator to serve as the Head Operator and to be in charge when the Water Treatment Plant Supervisor is scheduled off. This will aid in succession planning as the Water Treatment Plant Supervisor will be eligible to retire in 3-5 years. The NAWA Board has not officially reviewed or approved the funding for this position at this time. It will be considered with NAWA's 2019 budget process in November. If funded by NAWA this position will be reimbursed 100% by NAWA. If this position is not funded by NAWA it will not be filled by the City.

#### **Budget Highlights**

- Water Fund balance is projected to increase by approximately \$141,408 in 2019 due to water consumption growth, an increase in tap-in fees through residential development, and delay of planned capital improvement projects until 2020 (Wunderwood water line).
- As discussed last year, the Water Fund cash balance will be below the 25% minimum fund balance from 2020-2023 but cash balances will remain positive during this period and receipts and expenditures will be monitored closely and reviewed with Council quarterly throughout 2019 to determine if a rate increase is necessary or if revenues have stabilized.
- The Water Fund capital projects included in the 2019 budget are in agreement with the 2019-2023 Five-Year CIP as reviewed and amended by City Council.

#### **SEWER FUND**

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

#### **Assumptions**

- 2% annual increase in revenue due to higher consumption
- Approx. 3% increase in treatment costs from Tri-Cities. Tipp City is billed based on its percentage of flows comparative to the other Cities (Huber Heights and Vandalia) involved in this joint venture. Tipp City's percentage of flows fluctuates monthly but has remained fairly consistent at approximately 19% of total flows to the plant. In 2019 it is believed the Dayton International Airport will divert a portion of their sanitary flows from Vandalia back to the City of Dayton. This will reduce Vandalia's percentage of total flows to the TCA plant and increase Tipp City's percentage. This change is believed to have an approximately 1% increase to Tipp City's total monthly treatment bill.

- Operating expenses (net of capital and debt) are projected to increase 4.15% (\$57,899) from the 2019 budget. The most significant increases are in treatment services (discussed above) and property/liability insurance payments to MVRMA.

#### Budget Highlights

- Sewer Fund balance is projected to decrease by approximately \$900,723 in 2019 due to several significant capital expenditure projects which will be funded with cash rather than short-term debt (Floral Acres Sewer Line - \$600,000, S. Kinna to CR25A Sewer Line - \$240,000).
- The Sewer Fund capital projects included in the 2019 budget are in agreement with the 2019-2023 Five-Year CIP as reviewed and amended by City Council.

In closing, the financial condition of the City remains positive. This is the first proposed budget since 2006 which does not include a projected General Fund deficit. Staff have been diligent about holding costs steady where possible and have examined equipment more closely to determine if it truly needs to be replaced or if it will last a few years longer. The City is working to stretch its dollars while maintaining our commitment to making necessary capital improvements to keep the City vibrant as well as repaying our short-term debt to ensure future success.

Sincerely,

Timothy J. Eggleston, ICMA-CM  
City Manager

## **USER GUIDE**

The budget is a financial plan for the upcoming year. It contains the City staff's recommendations to Council for their review and action through the annual appropriations 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 2019 operating budget on a cash basis wherein transactions are recorded when cash is received or disbursed. It does not record accounts receivable or payable at year-end. Those numbers are included in the Comprehensive Annual Financial Report (CAFR) prepared annually and available on the City's website. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Fund balances shown are unencumbered cash balances.

This budget has been divided by fund grouping, and by fund. Each fund has a summary sheet at the beginning to show the revenues anticipated to come into the fund and show the expenditures that are expected to flow out. This approach allows the reader to easily see what the City's financial position is relative to the various functions performed. Following the fund summary sheets are appropriation sheets.

In all funds, the line items have been divided to allow for better administrative control throughout the year. Although the Finance Director can transfer between line items, each department supervisor is expected to stay within line-item appropriations.

When reviewing the budget, certain facts and assumptions should be taken into account. These are as follows:

1. Wages include merit increases where applicable, overtime, and holiday pay. The three-year FOP contract was approved in April, 2018 and the 2019 budget (as well as projections for 2020 and 2021) include a 2.5% annual cost of living increase for members of the FOP as well as non-bargaining unit members compensated in accordance with Chapter 37 of the Tipp City Code of Ordinances. The AFSCME contract expires in November, 2018 and future wage increases cannot be reasonably determined at this time. Therefore, a contractual increase was not included for members of the AFSCME bargaining unit.



2. The OPERS rate (employer contribution) will be 14.00% in 2019. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2019 which is the same rate paid in 2012-2018.
3. The Worker's Compensation rate was 2.6247% in 2018 (based on 2018 projected wages), 2.913% in 2017, 3.1826% in 2016, 1.956% in 2015, and 1.77% in 2014. We've anticipated a 3% increase for 2019's payment (based on 2019 projected wages).
4. All projects listed in the Capital Improvement Plan for 2019 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3% when compared to revised 2018 receipts. The City has continued to realize income tax growth as the local economy improves from the 2008-2009 recession. The budgeted growth reflects the positive economic trends experienced since 2011 but is believed to be conservative to afford protection in the event of unforeseen weakness in the local economy.
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 Waste Management that went into effect October 1, 2017.

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  
2019 OPERATING BUDGET**

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2019 OPERATING BUDGET**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2019 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2019	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2019
GENERAL	6,116,940	6,978,863	6,943,375	6,152,428
SPECIAL REVENUE FUNDS				
SWIMMING POOL	64,356	323,000	322,500	64,856
STREET REPAIR	347,783	454,000	435,543	366,240
STATE HIGHWAY	205,484	36,550	31,500	210,534
MUNICIPAL ROAD	428,760	227,491	248,348	407,903
LAW ENFORCEMENT TRAINING FUND	11,160	7,500	5,000	13,660
LAW ENFORCEMENT	19,058	2,500	11,500	10,058
ENFORCEMENT & EDUCATION	8,454	750	-	9,204
DRUG LAW ENFORCEMENT	1,386	50	-	1,436
FIELDSTONE TIF PROJECT FUND	-	74,577	74,577	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	5,016	1,159,488	1,159,488	5,016
SPECIAL ASSESSMENT BOND RETIREMENT	21,162	73,653	74,515	20,301
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	1,076,909	3,199,256	3,252,268	1,023,897
PARKS CAPITAL IMPROVEMENT	74,571	5,000	14,000	65,571

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2019 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2019	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2019
ENTERPRISE FUNDS				
ELECTRIC	6,553,560	24,363,244	23,962,674	6,954,130
WATER	1,262,604	5,296,351	5,184,944	1,374,011
WATER TOWER CONSTRUCTION	-	2,400,000	2,400,000	-
SEWER	1,653,717	2,980,565	3,881,289	752,993
UTILITY SERVICE DEPOSIT	200,743	20,000	20,000	200,743
REFUSE COLLECTION	95,458	926,277	946,676	75,059
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	6,552	130,000	130,000	6,552
CONTRACTOR MAINTENANCE DEPOSIT	115,889	20,000	20,000	115,889
SUBTOTAL	18,269,561	48,679,115	49,118,196	17,830,480
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	936,988	936,988	-
NET GRAND TOTAL	18,269,561	47,742,127	48,181,208	17,830,480

**City of Tipp City  
2019  
Operating Budget**

**2019 Budget - Revenues Classified by Source**

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Electric Revenues	19,180,683	39.40%
Sale of Notes and Bonds	9,903,332	20.34%
City Income Taxes	6,667,949	13.70%
Water Revenues	3,316,508	6.81%
Sewer Revenues	2,015,065	4.14%
Transfers In	936,988	1.92%
Refuse Collection	926,277	1.90%
Electric Excise Tax	696,949	1.43%
Ambulance Runs	650,000	1.34%
NAWA Charges	514,511	1.06%
Gasoline Tax	394,500	0.81%
Property Taxes	346,371	0.71%
Administrative Reimbursements	336,660	0.69%
Pool Revenues	322,000	0.66%
Local Government Funds	288,922	0.59%
Utility Billing Reimbursements	284,283	0.58%
Interest Income	250,000	0.51%
Permissive License Fees	226,241	0.46%
Deposits	170,000	0.35%
Franchise Fees	141,000	0.29%
Other Miscellaneous Revenues	134,950	0.28%

**City of Tipp City  
2019  
Operating Budget**

**2019 Budget - Revenues Classified by Source**

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Assessments	122,464	0.25%
Other Charges for Services	122,400	0.25%
Reimbursements and Refunds	119,000	0.24%
Motor Vehicle License Fees	93,550	0.19%
Hotel-Motel Tax	85,000	0.17%
PILOT Payments	74,577	0.15%
Fire Run Contracts	62,792	0.13%
Other State Levied-Shared Fees	51,743	0.11%
Electric Extension Fees	50,000	0.10%
Licenses, Permits, Inspections	46,600	0.10%
Federal/State Grants	35,000	0.07%
Rental Income	31,000	0.06%
School Payment for Resource Officers	25,000	0.05%
Donations	20,500	0.04%
Fines, Forfeitures, and Costs	20,300	0.04%
Sale of Assets	16,000	0.03%
Advances Repaid	-	0.00%
 Total	 48,679,115	 100.00%

**City of Tipp City  
2019 Operating Budget**

**2019 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 52,388	\$ 31,010	\$ -	\$ 300	\$ -	\$ -	\$ 83,698
Boards & Commissions	-	32,800	-	300	-	-	33,100
Administration	299,182	17,121	-	500	-	-	316,803
Buildings & Facilities	148,361	138,651	-	500	-	-	287,512
Finance: Administration	233,870	24,048	-	300	-	-	258,218
Finance: Utility Billing	237,067	71,610	-	1,000	-	-	309,677
Finance: Income Tax	166,573	29,750	-	2,000	-	100,000	298,323
Law	83,087	83,821	-	-	-	-	166,908
Police	2,648,384	215,753	-	9,800	-	-	2,873,937
Fire	193,963	110,130	-	10,730	-	-	314,823
EMS	680,942	170,635	-	5,200	-	-	856,777
Community-Economic Dev.	269,773	110,757	-	500	-	-	381,030
Engineering	22,893	46,450	-	500	-	-	69,843
Parks	308,020	165,391	-	625	-	-	474,036
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	200,990	-	-	-	-	200,990
Total General Fund	5,344,503	1,466,617	-	32,255	-	100,000	6,943,375
Pool Fund	-	322,500	-	-	-	-	322,500
Street Fund	329,473	105,070	-	1,000	-	-	435,543
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	101,756	144,592	-	2,000	-	-	248,348
Law Enforcement Training Fund	-	5,000	-	-	-	-	5,000
Law Enforcement Fund	-	8,500	-	3,000	-	-	11,500
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	74,577	-	-	-	-	74,577
Bond Retirement	-	-	1,159,488	-	-	-	1,159,488
Special Assess Bond Retirement	-	3,507	71,008	-	-	-	74,515
Capital Improvement Reserve	-	67,600	936,988	2,172,680	-	75,000	3,252,268
Parks Capital Improvement	-	-	-	14,000	-	-	14,000



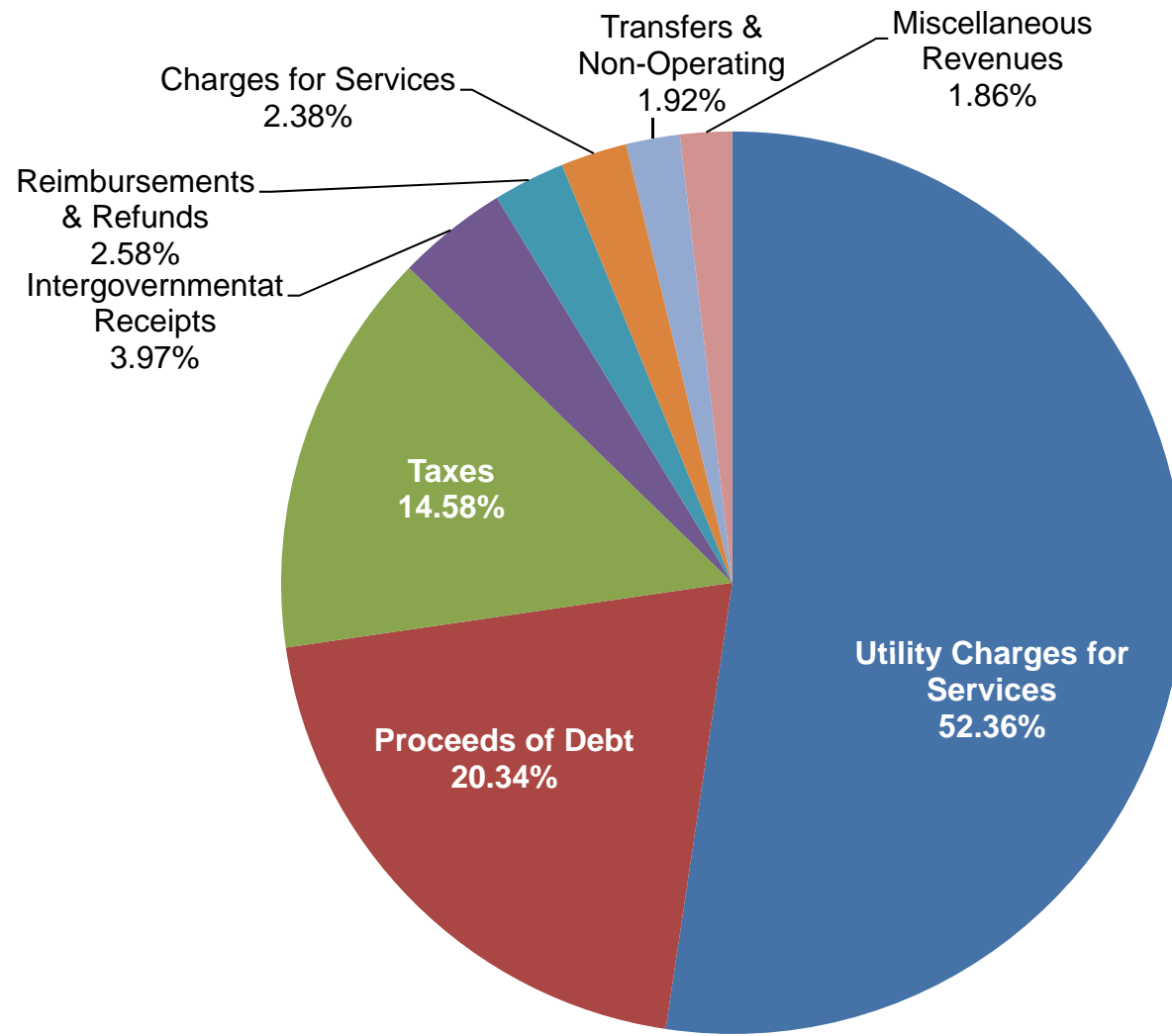
**City of Tipp City  
2019 Operating Budget**

**2019 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,278,229	16,594,964	5,426,250	412,500	246,731	4,000	23,962,674
Electric Improvement Reserve	-	-	-	-	-	-	-
Water Fund	802,860	2,410,941	1,747,529	66,250	155,864	1,500	5,184,944
Water Tower Construction Fund	-	-	-	2,400,000	-	-	2,400,000
Sewer Fund	326,487	984,173	1,317,850	1,111,250	140,529	1,000	3,881,289
Utility Service Deposits	-	-	-	-	-	20,000	20,000
Refuse Collection	-	868,857	-	-	77,819	-	946,676
Self-Insurance Fund	-	130,000	-	-	-	-	130,000
Contractor Maintenance Deposits	-	-	-	-	-	20,000	20,000
Total All Funds	\$ 8,183,308 16.66%	\$ 23,218,398 47.27%	\$ 10,659,113 21.70%	\$ 6,214,935 12.65%	\$ 620,943 1.26%	\$ 221,500 0.45%	\$ 49,118,197 100.00%

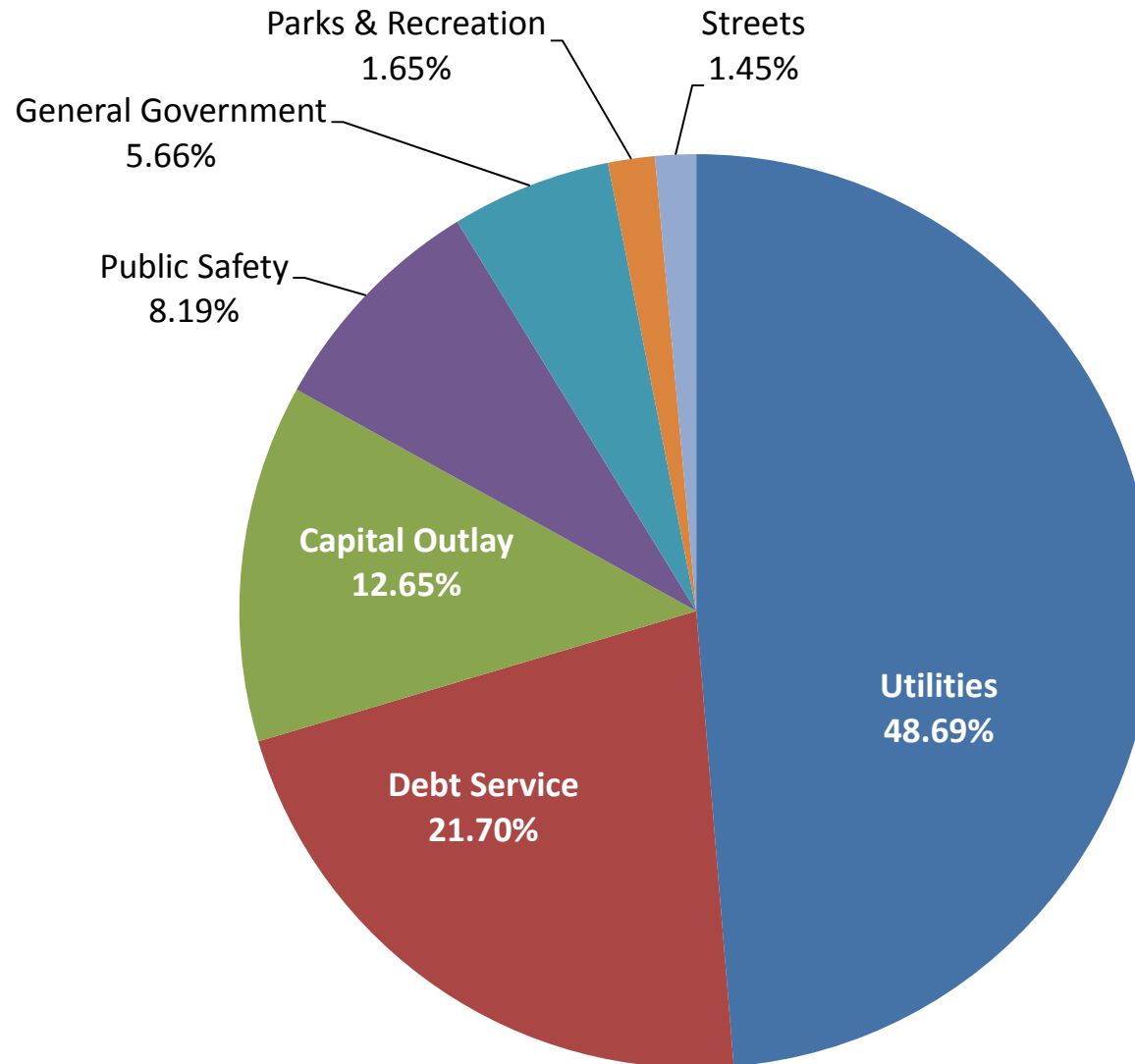
# Sources of Funds

## 2019 Operating Budget

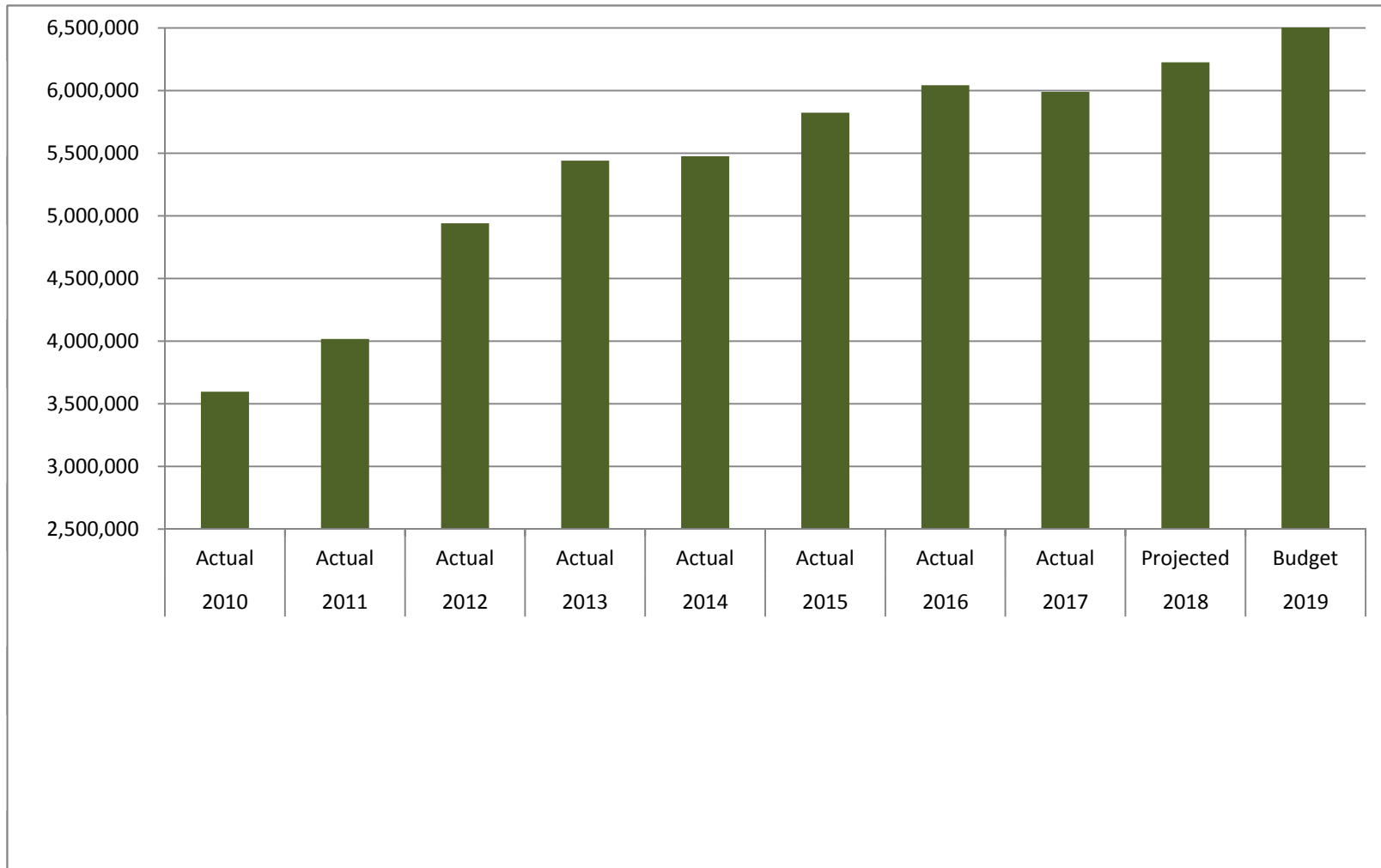


# Uses of Funds

## 2019 Operating Budget



## Income Tax Receipts 2010-2019



**Note:** Tax Rate increased from 1.25% to 1.5% on 7-1-11

**CITY OF TIPP CITY  
DEBT STATEMENT**

PURPOSE		PRINCIPAL OUTSTANDING		MATURITY	PRINCIPAL	INTEREST	FUND
GENERAL OBLIGATION BONDS	ISSUED	1/1/2019	RATE	DATE	2019	2019	
Capital Facility Bonds-2001	4/1/2001	100,000	4.00-4.80%	12/1/2019	100,000	4,800	CIRF
<b>SPECIAL ASSESSMENT BONDS</b>							
Donn Davis Construction Bonds	5/1/2004	360,000	2.00-4.50%	12/1/2024	\$55,000	\$16,008	Spec. Assess.
<b>Total - Bonds</b>		<b>\$460,000</b>			<b>\$155,000</b>	<b>\$20,808</b>	
<b>BOND ANTICIPATION NOTES</b>							
25A Reconstruction Notes	2/14/2018	\$185,000	2.125%	2/13/2019	\$185,000	\$3,931	CIRF
Electric Generator Notes	2/14/2018	\$500,000	2.125%	2/13/2019	\$500,000	\$10,625	Electric
Utility AMR Project Notes	2/14/2018	\$159,000	2.125%	2/13/2019	\$159,000	\$3,379	Electric/Water
Water Tower Construction Notes - Tower 3	2/14/2018	\$840,000	2.125%	2/13/2019	\$840,000	\$17,850	Water
Aerial Ladder Notes	2/14/2018	\$122,500	2.125%	2/13/2019	\$122,500	\$2,603	CIRF
Main St. Sanitary Sewer Lift Station Improve.	2/14/2018	\$801,500	2.125%	2/13/2019	\$801,500	\$17,032	Sewer
W. Walnut St. Utility Replacement	2/14/2018	\$145,000	2.125%	2/13/2019	\$145,000	\$3,081	Water/Sewer
Water Tower Construction Notes - Tower 2	2/14/2018	\$220,000	2.125%	2/13/2019	\$220,000	\$4,675	Water
Downtown Streetscape Improvement Notes	2/14/2018	\$130,000	2.125%	2/13/2019	\$130,000	\$2,763	CIRF
Ohio Water and Sewer Rotary Commission	2/14/2018	\$195,000	2.125%	2/13/2019	\$195,000	\$4,144	Sewer
Roselyn Water & Sewer Lines	2/14/2018	\$595,000	2.125%	2/13/2019	\$595,000	\$12,644	Water/Sewer
Electric Substation Improvement Notes	2/14/2018	\$4,750,000	2.125%	2/13/2019	\$4,750,000	\$100,938	Electric
Fire Station Improvement Notes	11/25/2018	\$500,000	2.125%	11/24/2019	\$500,000	\$10,625	CIRF
<b>Total - Notes</b>		<b>\$9,143,000</b>			<b>\$9,143,000</b>	<b>\$194,289</b>	
<b>STATE LOANS</b>							
OPWC Loan - AMR Project	11/1/2011	\$390,000	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$296,500	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$1,050,000	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
<b>Total - 0% State Loans</b>		<b>\$1,736,500</b>			<b>\$121,500</b>	<b>\$0</b>	
<b>Total All Debt</b>		<b>\$11,339,500</b>			<b>\$9,419,500</b>	<b>\$215,097</b>	

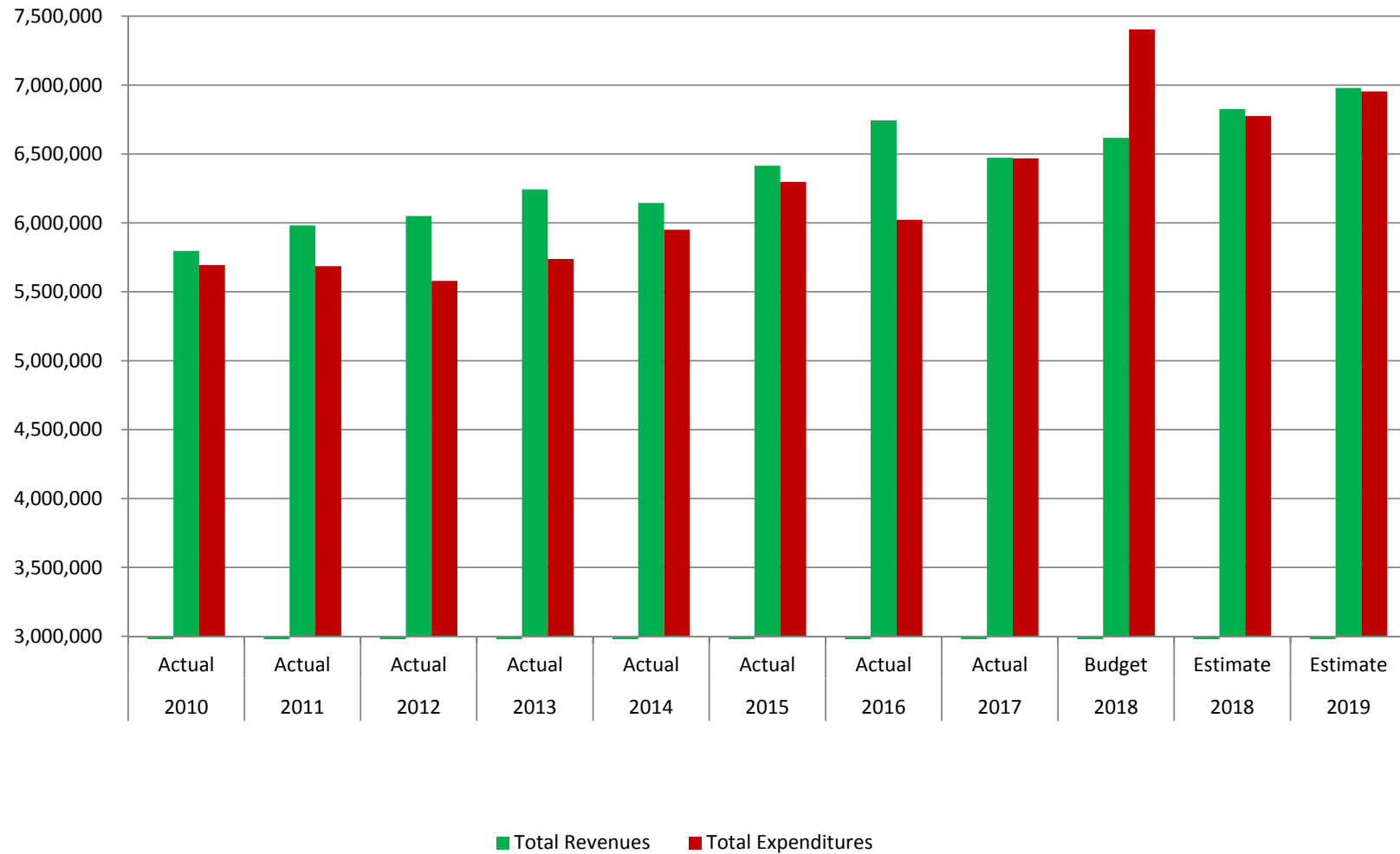
**CITY OF TIPP CITY  
2019 OPERATING BUDGET**

**STAFFING PLAN**

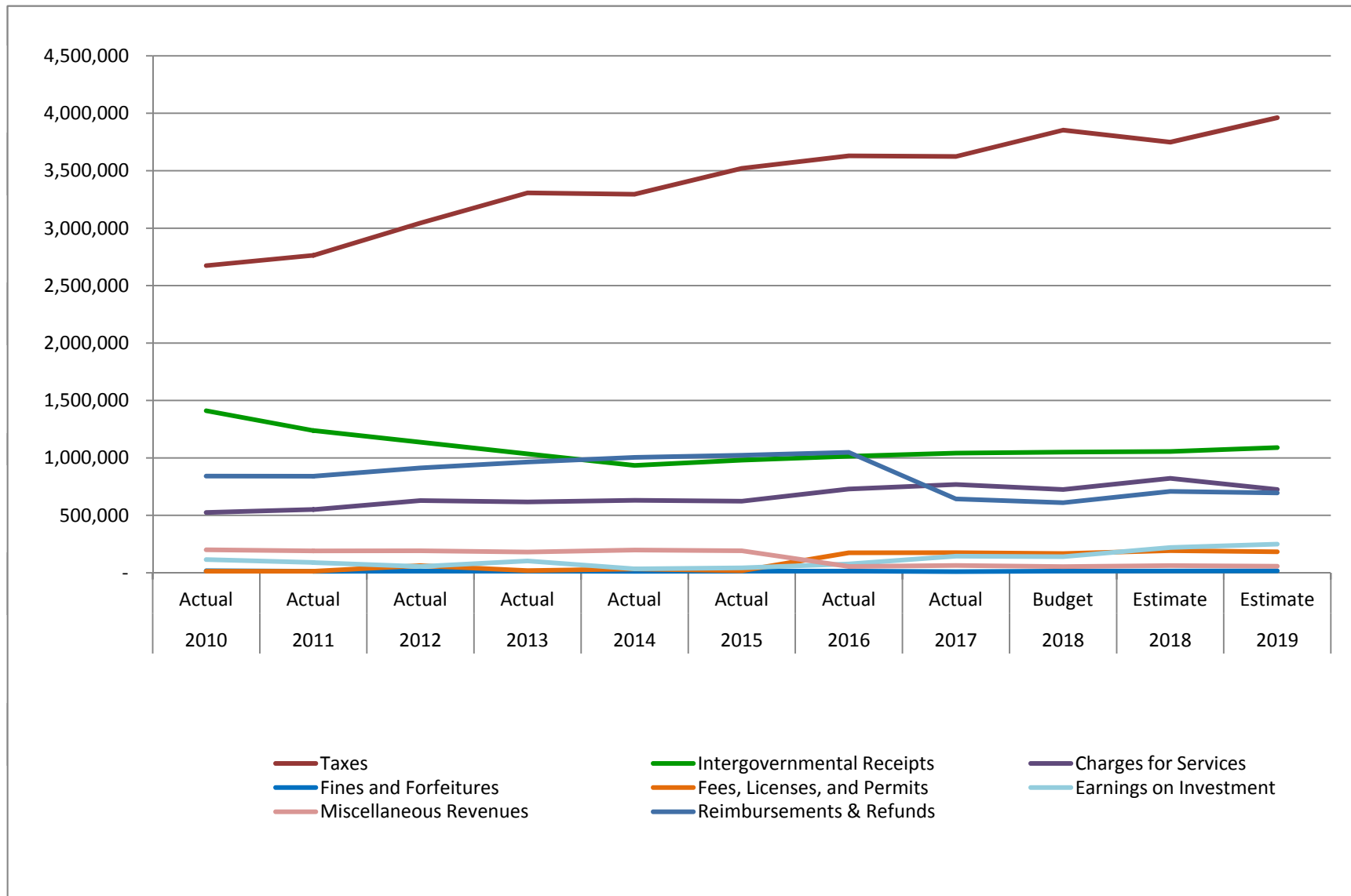
	Full-Time Equivalents							
	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
General Fund								
Council	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	-	-	-	-	-
Administration	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Buildings & Facilities	1.59	1.59	1.59	1.59	1.49	1.75	1.75	1.75
Finance: Administration	2.40	2.40	2.40	2.00	2.40	2.40	2.40	2.40
Finance: Utility Billing	2.80	2.75	2.75	3.00	3.00	3.00	3.00	3.00
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Law	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Police	21.70	22.70	22.70	22.00	22.70	22.70	22.70	22.70
Fire	0.30	0.30	0.30	0.30	0.30	1.30	1.30	1.50
EMS	22.06	22.06	22.06	22.06	22.06	29.00	33.00	32.50
Community-Economic Dev.	2.33	2.33	2.33	2.33	3.00	3.00	3.00	3.00
Engineering	1.83	1.83	1.83	1.50	1.50	1.50	1.50	0.10
Parks	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.35
Total General Fund	64.71	65.66	66.16	64.65	67.32	75.52	79.52	77.67
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS								
Special Revenue Funds								
Street Fund	4.71	4.71	4.96	4.96	4.96	4.96	4.96	4.71
Municipal Road Fund	1.00	1.00	1.25	1.25	1.25	1.25	1.25	1.25
Total Special Revenue Funds	5.71	5.71	6.21	6.21	6.21	6.21	6.21	5.96
Enterprise Funds								
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.35
Electric Fund: Distribution	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
Water Fund: Administration	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.60
Water Fund: Distribution	4.69	3.60	4.10	4.10	3.76	3.76	3.76	3.76
Water Fund: Treatment	4.40	4.40	4.40	4.40	4.40	4.40	4.40	5.35
Sewer Fund: Administration	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Fund: Distribution	2.29	3.80	4.30	4.30	3.96	3.96	3.96	3.96
Total Enterprise Funds	25.38	25.80	26.80	26.80	26.12	26.12	26.12	26.87
Total Full-Time Equivalents	95.80	97.17	99.17	97.66	99.65	107.85	111.85	110.50

# Revenue and Expenditure Trends

## Totals for General Fund 2010 - 2019

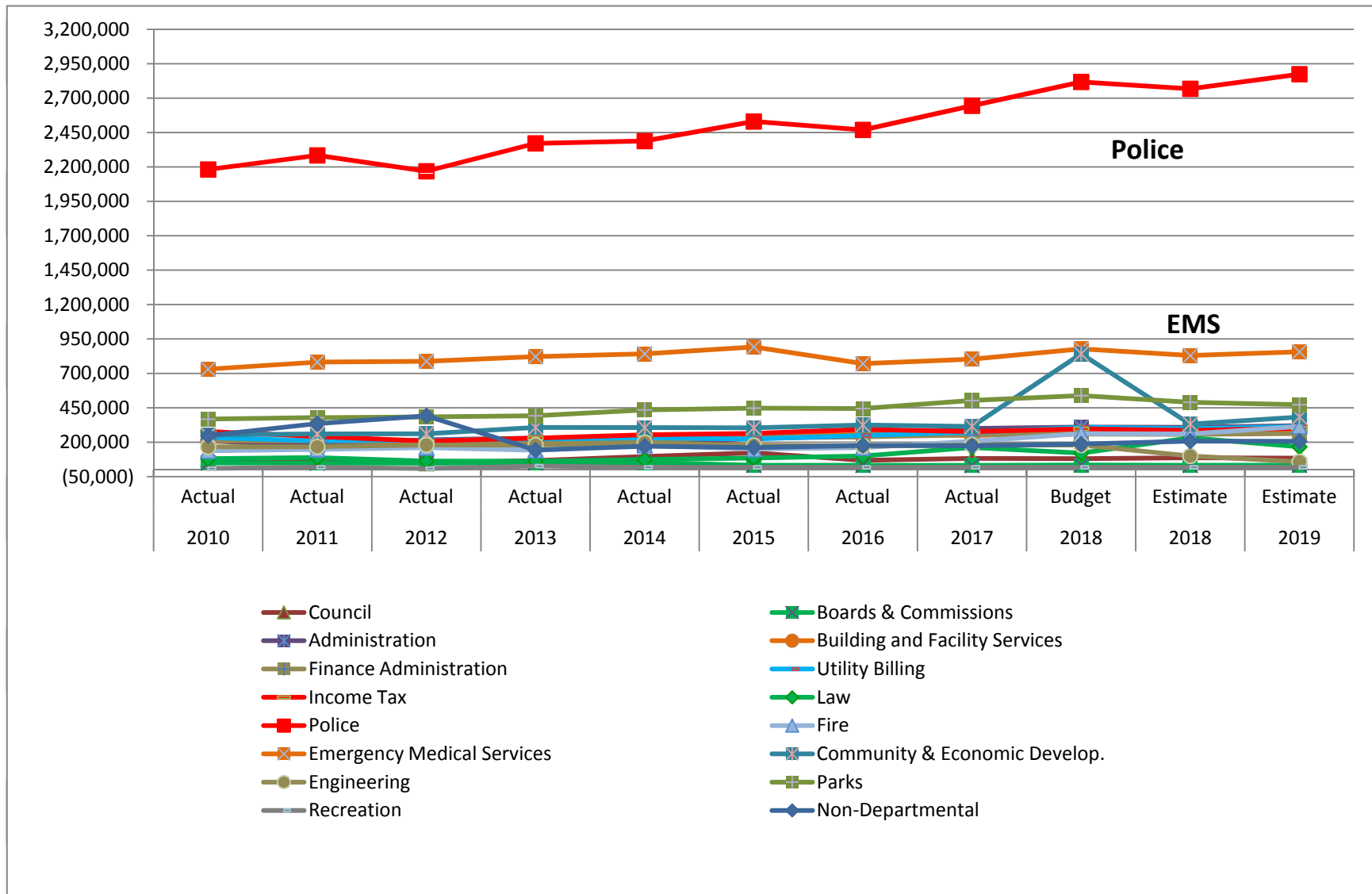


# General Fund Revenue Trends 2010 - 2019





## General Fund Expenditures by Department 2010 - 2019



**2019 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Estimate</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2018-19 % Inc/Dec</b>
<b>Revenues</b>							
Taxes	3,624,007	3,853,883	3,748,845	3,961,064	4,036,700	4,113,823	2.78%
Intergovernmental Receipts	1,041,956	1,050,918	1,055,806	1,090,114	1,125,816	1,162,824	3.73%
Charges for Services	768,731	724,917	822,285	724,692	727,832	727,832	-0.03%
Fines and Forfeitures	10,144	14,600	15,500	17,000	17,000	17,000	16.44%
Fees, Licenses, and Permits	175,999	167,600	192,764	182,600	168,600	169,100	8.95%
Earnings on Investment	145,276	140,000	220,000	250,000	275,000	300,000	78.57%
Miscellaneous Revenues	64,009	54,450	62,659	57,450	56,700	56,700	5.51%
Reimbursements & Refunds	643,204	610,429	708,458	695,943	719,677	740,920	14.01%
<b>Total Operating Receipts</b>	<b>6,473,326</b>	<b>6,616,797</b>	<b>6,826,317</b>	<b>6,978,863</b>	<b>7,127,325</b>	<b>7,288,199</b>	<b>5.47%</b>
<b>Expenditures</b>							
Council	82,056	80,643	86,557	83,698	83,728	81,667	3.79%
Boards & Commissions	31,101	34,103	32,400	33,100	33,100	32,273	-2.94%
Administration	299,595	310,030	307,971	316,803	325,869	326,723	2.18%
Building and Facility Services	247,939	270,629	272,082	287,512	288,589	285,934	6.24%
Finance Administration	252,391	259,113	256,594	258,218	260,763	256,822	-0.35%
Utility Billing	272,022	307,826	299,226	309,677	317,858	315,789	0.60%
Income Tax	276,427	296,949	284,966	298,323	298,037	291,673	0.46%
Law	161,457	120,806	231,199	166,908	168,147	165,224	38.16%
Police	2,645,009	2,817,837	2,767,861	2,873,937	2,971,499	2,993,974	1.99%
Fire	206,748	262,080	259,839	314,823	329,064	328,486	20.12%
Emergency Medical Services	802,984	877,998	829,652	856,777	867,312	851,220	-2.42%
Community & Economic Develop.	314,901	842,220	331,557	381,030	332,868	326,731	-54.76%
Engineering	180,355	179,270	99,817	69,843	62,698	149,276	-61.04%
Parks	503,347	539,003	490,192	474,036	482,158	474,911	-12.05%
Recreation	17,700	17,700	17,700	17,700	17,700	17,258	0.00%
Non-Departmental	173,690	186,586	207,684	200,490	204,385	231,021	7.45%
<b>Total Program Expenditures</b>	<b>6,467,722</b>	<b>7,402,793</b>	<b>6,775,297</b>	<b>6,942,875</b>	<b>7,043,775</b>	<b>7,128,983</b>	<b>-6.21%</b>
<b>Total Receipts Over/(Under)</b>							
<b>Program Disbursements</b>	<b>5,604</b>	<b>(785,996)</b>	<b>51,020</b>	<b>35,988</b>	<b>83,549</b>	<b>159,216</b>	

**2019 BUDGET WORKSHEET  
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Estimate</b>	<b>2019 Estimate</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2018-19 % Inc/Dec</b>
<b>Other Financing Sources/(Uses)</b>							
Sale of Assets	-	-	-	-	-	-	0.00%
Refunds	-	-	(160)	(500)	(500)	(500)	-100.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	-	-	-	-	-	-	0.00%
Advances In	-	150,000	-	-	-	-	-100.00%
Advances (Out)	-	-	-	-	-	-	0.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>-</b>	<b>150,000</b>	<b>(160)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>5,604</b>	<b>(635,996)</b>	<b>50,860</b>	<b>35,488</b>	<b>83,049</b>	<b>158,716</b>	
<b>Fund Balance January 1st</b>	<b>6,060,476</b>	<b>6,066,080</b>	<b>6,066,080</b>	<b>6,116,940</b>	<b>6,152,428</b>	<b>6,235,478</b>	
<b>Fund Balance December 31st</b>	<b>6,066,080</b>	<b>5,430,084</b>	<b>6,116,940</b>	<b>6,152,428</b>	<b>6,235,478</b>	<b>6,394,194</b>	
<b>Reserve For Encumbrances</b>	<b>139,978</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	
<b>Unencumbered Cash 12/31</b>	<b>5,926,102</b>	<b>5,305,084</b>	<b>5,991,940</b>	<b>6,027,428</b>	<b>6,110,478</b>	<b>6,269,194</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$3,961,064	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 3%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,090,114	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$696,949) and Local Government monies (\$288,922) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the ongoing reductions enacted by the State of Ohio in their biennial budgets.
Charges for Services	\$724,692	These are monies received for direct services provided. The EMS billing revenues (\$650,000) comprise 89% of anticipated receipts.
Fines and Forfeitures	\$17,000	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2019 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

Account	Description	2017 Actual	2018 Budget	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2018-19 % Inc/Dec
<b>Taxes</b>								
101.0000.41110	Property Tax	332,016	336,996	331,153	336,120	341,162	346,279	-0.26%
101.0000.41210	Tangible Personal Property	10,067	10,000	10,207	10,250	10,250	10,250	2.50%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	3,194,696	3,426,886	3,322,484	3,529,693	3,600,287	3,672,293	3.00%
101.0000.41600	Hotel-Motel Tax	87,227	80,000	85,000	85,000	85,000	85,000	6.25%
	<b>Total Taxes</b>	<b>3,624,007</b>	<b>3,853,883</b>	<b>3,748,845</b>	<b>3,961,064</b>	<b>4,036,700</b>	<b>4,113,823</b>	<b>2.78%</b>
<b>Intergovernmental</b>								
101.0000.42100	Local Gov't Fund (County)	271,546	281,875	281,875	288,922	296,145	303,549	2.50%
101.0000.42200	Estate Tax	45,120	-	-	-	-	-	0.00%
101.0000.42300	Cigarette Tax	427	400	454	400	400	400	0.00%
101.0000.42400	Liquor & Beer	9,395	9,000	11,182	11,250	11,250	11,250	25.00%
101.0000.42500	Local Gov't Fund-State	2,736	-	-	-	-	-	0.00%
101.0000.42600	Property Tax Rollback	39,420	39,500	39,652	40,093	40,694	41,305	1.50%
101.0000.42900	Electric Excise Tax	644,883	670,143	670,143	696,949	724,827	753,820	4.00%
101.0000.43200	Federal/State Grants	24,167	27,500	27,500	27,500	27,500	27,500	0.00%
101.0000.43250	School Pymt for Resource Officers	4,262	22,500	25,000	25,000	25,000	25,000	11.11%
	<b>Total Intergovernmental</b>	<b>1,041,956</b>	<b>1,050,918</b>	<b>1,055,806</b>	<b>1,090,114</b>	<b>1,125,816</b>	<b>1,162,824</b>	<b>3.73%</b>
<b>Charges for Services</b>								
101.0000.44115	Xerox Copies	107	125	100	100	100	100	-20.00%
101.0000.44120	Towing & Storage Fees	7,101	10,000	5,000	7,500	7,500	7,500	-25.00%
101.0000.44125	Sale-Maps & Zoning Codes	326	100	100	100	100	100	0.00%
101.0000.44130	Witness Fees	126	300	100	100	100	100	-66.67%
101.0000.44140	Fire Run Contracts	60,963	62,792	62,792	62,792	65,932	65,932	0.00%
101.0000.44150	Ambulance Runs - City	373,716	350,000	350,000	350,000	350,000	350,000	0.00%
101.0000.44155	Ambulance Runs - Township	325,288	300,000	400,000	300,000	300,000	300,000	0.00%
101.0000.44170	Vet Memorial Charges	479	1,000	500	500	500	500	-50.00%
101.0000.44171	Memorial Pavers - Dog Park	100	100	373	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	-	-	2,820	3,000	3,000	3,000	0.00%
101.0000.44190	Other Charges	525	500	500	500	500	500	0.00%
	<b>Total Charges for Services</b>	<b>768,731</b>	<b>724,917</b>	<b>822,285</b>	<b>724,692</b>	<b>727,832</b>	<b>727,832</b>	<b>-0.03%</b>
<b>Fines and Forfeitures</b>								
101.0000.45100	Court Cost & Fees	9,272	13,500	15,000	16,000	16,000	16,000	18.52%
101.0000.45200	Overtime Parking	872	1,100	500	1,000	1,000	1,000	-9.09%
	<b>Total Fines and Forfeitures</b>	<b>10,144</b>	<b>14,600</b>	<b>15,500</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>16.44%</b>

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$182,600	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 (\$95,000) and the refuse contract franchise fee (\$46,000). These two receipt types comprise 77.2% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$250,000	The rate of return on the City's deposits and investments, specifically STAROhio, has increased significantly during 2018. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$57,450	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$695,943	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$336,660) and the chargeback of the Utility Billing Department to the utility funds (\$284,283).

**2019 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Projected</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2018-19 % Inc/Dec</b>
	<b>Fees, Licenses, and Permits</b>							
101.0000.46210	Building Permits	8,915	11,000	15,000	15,000	15,000	15,000	36.36%
101.0000.46220	Zoning & Pre. Plat	1,975	2,500	2,675	2,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	773	1,000	1,000	1,000	1,000	1,000	0.00%
101.0000.46280	Contractor Registration Fee	3,000	3,000	3,500	3,000	3,000	3,000	0.00%
101.0000.46290	Other Permits	120	100	100	100	100	100	0.00%
101.0000.46300	Cable Franchise Fees	94,500	100,000	95,000	95,000	95,000	95,000	-5.00%
101.0000.46305	Refuse Franchise Fees	44,333	45,000	45,000	46,000	47,000	47,500	2.22%
101.0000.46310	Inspection & Final Plat	22,383	5,000	30,489	20,000	5,000	5,000	300.00%
	<b>Total Fees, Licenses and Permits</b>	<b>175,999</b>	<b>167,600</b>	<b>192,764</b>	<b>182,600</b>	<b>168,600</b>	<b>169,100</b>	<b>8.95%</b>
	<b>Earnings on Investment</b>							
101.0000.47200	Interest	145,276	140,000	220,000	250,000	275,000	300,000	78.57%
	<b>Total Earnings on Investment</b>	<b>145,276</b>	<b>140,000</b>	<b>220,000</b>	<b>250,000</b>	<b>275,000</b>	<b>300,000</b>	<b>78.57%</b>
	<b>Miscellaneous Revenue</b>							
101.0000.47300	Rental Income	29,843	30,000	30,000	30,000	30,000	30,000	0.00%
101.0000.47330	Rent-Canoes	1,047	1,000	1,000	1,000	-	-	0.00%
101.0000.47420	Assessments	1,701	1,250	1,109	750	1,000	1,000	-40.00%
101.0000.47700	Donations	6,113	3,000	3,000	3,000	3,000	3,000	0.00%
101.0000.47704	Donations - Parks	7,460	4,000	12,350	7,500	7,500	7,500	87.50%
101.0000.47810	Commission/Unclaimed Mo.	56	100	100	100	100	100	0.00%
101.0000.47820	Unclaimed Monies & Overages	14	100	100	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	17,775	15,000	15,000	15,000	15,000	15,000	0.00%
	<b>Total Miscellaneous Revenue</b>	<b>64,009</b>	<b>54,450</b>	<b>62,659</b>	<b>57,450</b>	<b>56,700</b>	<b>56,700</b>	<b>5.51%</b>
101.0000.49210	Reimbursement & Refunds	95,521	15,000	120,000	75,000	75,000	75,000	400.00%
101.0000.49220	Adm. Reimbursement	302,952	316,586	316,586	336,660	347,918	359,570	6.34%
101.0000.49230	Utility Billing Reimb.	244,731	278,843	271,872	284,283	296,759	306,350	1.95%
	<b>Total Reimbursement &amp; Refunds</b>	<b>643,204</b>	<b>610,429</b>	<b>708,458</b>	<b>695,943</b>	<b>719,677</b>	<b>740,920</b>	<b>14.01%</b>
	<b>Other Financing Sources</b>							
101.0000.49310	Refunds	2	-	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	150,000	-	-	-	-	-100.00%
	<b>Total Other Financing Sources</b>	<b>2</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
	<b>Total Receipts</b>	<b>6,473,328</b>	<b>6,766,797</b>	<b>6,826,317</b>	<b>6,978,863</b>	<b>7,127,325</b>	<b>7,288,199</b>	<b>3.13%</b>

## GENERAL FUND - DEPARTMENT: COUNCIL

### Commentary:

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

STAFFING (FTE)									
	F/P/S	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Council TOTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

PERFORMANCE MEASURES									
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
Council Meetings		24	26	26	25	26	23	24	24
No. of Ordinances		37	29	30	53	31	40	30	30
No. of Resolutions		70	48	61	54	34	43	45	45

### BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$10,000/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 Course.

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



**GENERAL FUND - DEPARTMENT: CITY COUNCIL**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % 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	15,544	8,034	10,231	10,000	10,000	10,000	24.47%
101.1010.51110	O.P.E.R.S.	3,933	3,925	5,126	4,500	4,500	4,500	14.65%
101.1010.51120	Social Security	930	850	1,000	1,000	1,000	1,000	17.65%
101.1010.51125	Medicare	594	624	656	653	653	653	4.57%
101.1010.51300	Worker's Compensation	1,067	1,100	1,234	1,235	1,266	1,298	12.27%
	Sub-Total Personnel	57,068	49,533	53,247	52,388	52,418	52,451	5.76%
101.1010.52100	Travel & Training	4,851	7,500	7,500	7,500	7,500	7,500	0.00%
101.1010.53600	Legal Advertising	2,389	5,000	4,000	5,000	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	1,577	1,300	1,500	1,500	1,500	1,500	15.38%
101.1010.53710	Code Supplement	9,656	8,500	8,500	8,500	8,500	8,500	0.00%
101.1010.53800	Dues & Subscriptions	1,240	1,810	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	4,855	5,000	9,000	5,000	5,000	5,000	0.00%
101.1010.54100	Office Supplies	380	1,400	1,000	1,400	1,400	1,400	0.00%
101.1010.54710	Mayor's Account	40	300	-	300	300	300	0.00%
	Sub-Total Other Operating	24,988	30,810	33,310	31,010	31,010	31,010	0.65%
101.1010.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total City Council</b>		<b>82,056</b>	<b>80,643</b>	<b>86,557</b>	<b>83,698</b>	<b>83,728</b>	<b>83,761</b>	3.79%

## 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)

		2012	2013	2014	2015	2016	2017	2018	2019
	<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>
Secretary	F	0.33	0.33	0.33	0.00	0.00	0.00	0.00	0.00
<b>BOARDS &amp; COMMISSIONS TOTAL</b>		<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### PERFORMANCE MEASURES

	2012	2013	2014	2015	2016	2017	2018	2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings	10	11	7	10	9	12	12	12
Cases	29	36	16	22	10	15	15	15
BZA Meetings	9	7	10	11	8	9	9	9
Cases	17	17	17	15	17	30	25	25
Parks Board Meetings	6	6	6	6	6	6	6	6
Cases	15	17	22	14	37	20	20	20
Restor. Board Meetings	9	7	10	6	9	9	9	9
Cases	18	16	18	7	12	18	18	18
Tree Board Meetings	6	8	6	6	6	6	6	6
Cases	63	32	29	40	55	50	50	50
TIRC Meetings	1	1	1	1	1	1	1	1
AIB Meetings	12	9	0	0	0	0	0	0

### BUDGET HIGHLIGHTS

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

**GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1020.51015	Salary & Wages	-	-	-	-	-	-	0.00%
101.1020.51075	Overtime	-	-	-	-	-	-	0.00%
101.1020.51110	O.P.E.R.S.	-	-	-	-	-	-	0.00%
101.1020.51125	Medicare	-	-	-	-	-	-	0.00%
101.1020.51300	Worker's Compensation	-	-	-	-	-	-	0.00%
	Sub-Total Personnel	-	-	-	-	-	-	0.00%
101.1020.52100	Travel & Training	208	500	400	500	500	500	0.00%
101.1020.53360	Contract- Temp. Help							0.00%
101.1020.53383	Contract - Cable A. Com.	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
101.1020.53600	Legal Advertising	2,103	2,103	2,100	2,100	2,100	2,100	-0.14%
101.1020.53700	Printing & Reproduction	798	1,500	1,000	1,000	1,000	1,000	-33.33%
101.1020.53800	Dues & Subscriptions	335	500	400	500	500	500	0.00%
101.1020.53990	Other Contractual	-	500	500	500	500	500	0.00%
101.1020.54100	Office Supplies	730	1,200	1,000	1,200	1,200	1,200	0.00%
101.1020.54700	Other Supplies	927	1,500	1,000	1,000	1,000	1,000	-33.33%
	Sub-Total Other Operating	31,101	33,803	32,400	32,800	32,800	32,800	-2.97%
101.1020.55200	Equipment	-	300	-	300	300	300	0.00%
<b>Total Boards &amp; Commissions</b>		<b>31,101</b>	<b>34,103</b>	<b>32,400</b>	<b>33,100</b>	<b>33,100</b>	<b>33,100</b>	<b>-2.94%</b>

## GENERAL FUND - DEPARTMENT: ADMINISTRATION

### Commentary:

This department covers the expenses of the City Manager's Office. The City Manager is appointed by Council and serves as the Chief Executive Officer of the City. The Manager is responsible for the effective operation of the City Government under the policy direction of the Mayor and City Council.

### STAFFING (FTE)

	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
City Manager	F	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
Human Resources Manager	F	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
<b>ADMINISTRATION TOTAL</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

### BUDGET HIGHLIGHTS

Travel & Training - Includes costs for the City Manager to attend the ICMA annual conference and for the Human Resources Manager to obtain continuing education training for certification purposes.

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1030.51000	Salary & Wages	202,769	216,650	220,310	227,345	233,864	240,633	4.94%
101.1030.51050	Wages - Intern	-	-	-	-	-	-	0.00%
101.1030.51110	O.P.E.R.S.	32,005	30,331	30,843	31,828	32,741	33,689	4.94%
101.1030.51125	Medicare	2,990	3,141	3,194	3,339	3,478	3,624	6.30%
101.1030.51200	Health Insurance	31,706	34,775	26,377	26,500	27,825	29,216	-23.80%
101.1030.51300	Worker's Compensation	3,794	3,500	5,073	5,100	5,228	5,359	45.71%
101.1030.51400	Life Insurance	220	255	255	270	270	270	5.88%
101.1030.51600	Vehicle Allowance	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	278,284	293,452	290,852	299,182	308,206	317,591	1.95%
101.1030.52100	Travel & Training	7,912	6,000	6,000	7,000	7,000	7,500	16.67%
101.1030.53100	Utilities	25	500	500	500	500	500	0.00%
101.1030.53500	Insurance	355	378	383	421	463	510	11.38%
101.1030.53700	Printing & Reproduction	765	1,000	1,000	1,000	1,000	300	0.00%
101.1030.53800	Dues & Subscriptions	3,841	5,200	5,200	5,200	5,200	5,200	0.00%
101.1030.53990	Other Contractual	1,208	1,500	1,650	1,500	1,500	1,500	0.00%
101.1030.54100	Office Supplies	808	1,500	1,500	1,500	1,500	1,500	0.00%
101.1030.54700	Other Supplies	27	-	386	-	-	-	0.00%
	Sub-Total Other Operating	14,941	16,078	16,619	17,121	17,163	17,010	6.49%
101.1030.55200	Equipment	6,370	500	500	500	500	500	0.00%
<b>Total Administration</b>		<b>299,595</b>	<b>310,030</b>	<b>307,971</b>	<b>316,803</b>	<b>325,869</b>	<b>335,101</b>	<b>2.18%</b>

## GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

### Commentary:

This department covers the expenses associated with the maintenance of several municipal buildings and facilities including the Government Center(including Police Facility), the Olc Municipal Building, and Police Range. This Department is also responsible for the information technology (IT) infrastructure.

STAFFING (FTE)									
	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian (2)	P	0.49	0.49	0.49	0.49	0.49	0.75	0.75	0.75
Laborer	P	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00
<b>BUILDING &amp; FACILITY SERVICES TOTAL</b>		<b>1.59</b>	<b>1.59</b>	<b>1.59</b>	<b>1.59</b>	<b>1.49</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>

PERFORMANCE MEASURES									
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2019 Estimated</u>	
PC's & Laptops	101	101	104	109	109	110	110	110	
Servers	17	17	20	20	20	20	20	20	
Mobile Devices/Phones	13/25	36/25	42/29	45/29	45/29	45/40	45/40	45/40	
Miles of Fiber	19.87	20.00	21.00	21.00	21.00	22.00	24.00	24.00	
SPAM E-Mail Blocked	2.4M	2.75M	1.161M	2.0M	2.2M	2.3M	2.3M	2.3M	
Users/Groups/Accounts	332	335	350	350	350	350	350	350	
Mailboxes	152	155	160	170	170	170	170	170	
Servers Stor. Space (TB)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Power Generators	7	7	7	7	7	7	7	7	
Security Systems	6	6	6	6	6	6	6	6	
SF Buildings Cleaned	54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010	
SF Buildings Maintained	90,759	120,759	151,590	165,359	165,359	165,359	165,359	165,359	

### BUDGET HIGHLIGHTS

Travel & Training - Costs associated for the Building and Facilities Manager to attend training

Facilities Maintenance- Govt. Center - Cleaning and maintenance expense associated with the Government Center and Police Facility. Includes \$12,800 for HVAC contract for the Govt. Center and the police facility. Includes \$1,760 for quarterly window cleaning.

**GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1040.51050	Salary & Wages	97,960	102,681	102,500	108,483	108,483	108,483	5.65%
101.1040.51075	Overtime	-	-	-	-	-	-	0.00%
101.1040.51110	O.P.E.R.S.	13,390	14,375	14,350	15,188	15,188	15,188	5.66%
101.1040.51125	Medicare	330	1,489	1,486	1,571	1,599	1,628	5.51%
101.1040.51200	Health Insurance	19,099	20,514	20,514	20,514	21,540	22,617	0.00%
101.1040.51300	Worker's Compensation	2,926	3,014	2,291	2,300	2,358	2,417	-23.69%
101.1040.51400	Life Insurance	51	55	55	55	55	55	0.00%
101.1040.51500	Uniforms	-	250	250	250	250	250	0.00%
	Sub-Total Personnel	133,756	142,378	141,446	148,361	149,473	150,638	4.20%
101.1040.52100	Travel & Training	3,564	3,000	3,000	2,500	2,500	2,500	-16.67%
101.1040.53100	Utilities	14,943	20,000	17,398	20,000	20,000	20,000	0.00%
101.1040.53323	Computer Network Services	9,740	10,000	12,500	12,500	12,500	12,500	25.00%
101.1040.53410	Equipment Maintenance	8,635	14,425	14,425	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	10,973	10,000	10,000	10,000	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	23,280	25,000	25,000	28,000	25,000	25,000	12.00%
101.1040.53500	Insurance	22,910	24,376	24,709	29,651	32,616	35,878	21.64%
101.1040.53800	Dues & Subscriptions	75	200	75	75	75	75	-62.50%
101.1040.53990	Other Contractual	13,064	12,500	14,500	15,000	15,000	15,000	20.00%
101.1040.54200	Equipment Operation	871	1,000	650	750	750	750	-25.00%
101.1040.54310	Maintenance Supplies	5,160	6,500	7,000	5,000	5,000	5,000	-23.08%
101.1040.54700	Other Supplies	483	750	750	750	750	750	0.00%
	Sub-Total Other Operating	113,698	127,751	130,007	138,651	138,616	142,128	8.53%
101.1040.55200	Equipment	485	500	629	500	500	500	0.00%
	Sub-Total Capital Outlay	485	500	629	500	500	500	0.00%
<b>Total Building and Facility Services</b>		<b>247,939</b>	<b>270,629</b>	<b>272,082</b>	<b>287,512</b>	<b>288,589</b>	<b>293,266</b>	6.24%

## GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION

### Commentary:

The Finance Department is responsible for the administration of all City financial affairs; provides general direction, control and coordination of all fiscal matters; manages investments; provides internal fiscal controls; prepares state and federally mandated financial reports; and assists in the preparation of the Annual Budget and Capital Improvement Plan.

		STAFFING (FTE)							
	F/P/S	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <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	0.00	0.40	0.40	0.40	0.40
		<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.00</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

### FINANCE - ADMINISTRATION TOTAL

		PERFORMANCE MEASURES							
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
A/ P Checks Issued		3,554	2,911	2,869	2,828	3,061	2,738	3,000	3,000
Purchase Orders Issued		1,501	2,018	2,124	2,013	1,468	1,608	2,000	2,000
GFOA Certificate		X	X	X	X	X	In Progress	N/A	N/A

### BUDGET HIGHLIGHTS

Salary & Wages - Includes wage and benefit costs for the Finance Director, one Account Clerk, and a Part-time Clerk.

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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1070.51000	Salary & Wages	151,984	155,785	155,785	156,191	156,191	156,191	0.26%
101.1070.51050	Wages - part time	7,605	8,000	7,500	8,000	8,000	8,000	0.00%
101.1070.51075	Overtime	-	-	-	-	-	-	0.00%
101.1070.51110	O.P.E.R.S.	22,014	23,210	22,860	22,987	22,987	22,987	-0.96%
101.1070.51125	Medicare	2,223	2,404	2,368	2,437	2,495	2,554	1.37%
101.1070.51200	Health Insurance	37,780	38,764	37,500	37,500	39,375	41,344	-3.26%
101.1070.51300	Worker's Compensation	3,970	4,000	3,643	3,645	3,736	3,829	-8.88%
101.1070.51400	Life Insurance	95	110	110	110	110	110	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	228,671	235,273	232,766	233,870	235,894	238,015	-0.60%
101.1070.52100	Travel & Training	1,461	1,250	1,250	1,500	1,500	1,500	20.00%
101.1070.53410	Equipment Maintenance	14,984	14,600	14,600	15,000	15,500	16,000	2.74%
101.1070.53500	Insurance	160	170	173	208	229	252	22.35%
101.1070.53700	Printing & Reproduction	2,363	2,250	1,500	1,500	1,500	1,500	-33.33%
101.1070.53800	Dues & Subscriptions	270	270	340	340	340	340	25.93%
101.1070.53990	Other Contractual	2,315	3,000	3,665	3,500	3,500	3,500	16.67%
101.1070.54100	Office Supplies	2,167	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	23,720	23,540	23,528	24,048	24,569	25,092	2.16%
101.1070.55200	Equipment	-	300	300	300	300	300	0.00%
<b>Total Finance - Administration</b>		<b>252,391</b>	<b>259,113</b>	<b>256,594</b>	<b>258,218</b>	<b>260,763</b>	<b>263,407</b>	-0.35%

## 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)		2012	2013	2014	2015	2016	2017	2018	2019
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.80	0.75	0.75	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
<b>UTILITY BILLING TOTAL</b>		<b>2.80</b>	<b>2.75</b>	<b>2.75</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

PERFORMANCE MEASURES		2012	2013	2014	2015	2016	2017	2018	2019
		<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		61,987	62,135	62,469	62,693	62,897	62,962	63,073	63,073
Utility Connections		8,968	9,102	9,062	9,092	9,161	9,175	9,202	9,202
No. of ACH Payments		10,300	10,331	10,931	11,610	12,079	12,507	13,000	13,000
ACH Pymts./Bills Issued		16.62%	16.63%	17.50%	18.52%	19.20%	19.86%	20.61%	20.61%
No. of Bills e-mailed		4,500	4,684	5,954	6,525	7,455	6,777	8,500	8,500
Active Utility Accounts		5,103	5,198	5,190	5,162	5,231	5,249	5,268	5,286
Electric Meters		4,869	5,053	4,927	4,933	4,985	5,002	5,020	5,038
Water Meters		4,099	4,118	4,135	4,159	4,176	4,191	4,205	4,220
Refuse Cutomers Billed		4,036	4,036	4,037	4,073	4,083	4,105	4,119	4,134

### BUDGET HIGHLIGHTS

Salary and Wages - Includes the Utility Billing Supervisor and two full-time Account Clerks.

Postage - Cost of mailing utility bills is \$1,700/month, past due bills is \$300/month & owner copies is \$100.00/month.

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation and collection costs. New for 2019 is Voice Connect. Voice Connect is an automated answering service from the utility billing software company to answer basic utility account questions.

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

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

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1080.51000	Salary & Wages	147,232	150,009	150,517	155,876	158,877	161,983	3.91%
101.1080.51075	Overtime	-	500	-	-	-	-	-100.00%
101.1080.51110	O.P.E.R.S.	20,085	21,071	21,072	21,823	22,243	22,678	3.57%
101.1080.51125	Medicare	1,991	2,182	2,182	2,316	2,420	2,504	6.14%
101.1080.51200	Health Insurance	40,303	53,764	53,764	53,764	56,452	59,275	0.00%
101.1080.51300	Worker's Compensation	3,599	3,500	3,061	3,138	3,216	3,296	-10.34%
101.1080.51400	Life Insurance	140	150	150	150	150	150	0.00%
	Sub-Total Personnel	213,350	231,176	230,746	237,067	243,358	249,886	2.55%
101.1080.52100	Travel & Training	2,237	3,250	1,000	3,000	3,000	3,000	-7.69%
101.1080.53410	Equipment Maintenance	12,243	15,300	11,000	12,110	13,000	13,000	-20.85%
101.1080.53700	Printing & Reproduction	4,671	5,250	5,100	6,750	6,750	6,750	28.57%
101.1080.53990	Other Contractual	8,465	14,600	15,500	15,500	15,500	15,500	6.16%
101.1080.54100	Office Supplies	3,370	4,750	4,250	4,750	4,750	4,750	0.00%
101.1080.54110	Postage	25,609	27,000	27,000	27,000	28,000	28,000	0.00%
101.1080.54700	Other Supplies	1,757	2,500	2,000	2,500	2,500	2,500	0.00%
	Sub-Total Other Operating	58,352	72,650	65,850	71,610	73,500	73,500	-1.43%
101.1080.55200	Equipment	320	4,000	2,630	1,000	1,000	500	-75.00%
<b>Total Finance - Utility Billing</b>		<b>272,022</b>	<b>307,826</b>	<b>299,226</b>	<b>309,677</b>	<b>317,858</b>	<b>323,886</b>	0.60%

## GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

### Commentary:

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

### STAFFING (FTE)

		2012	2013	2014	2015	2016	2017	2018	2019
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	0.00	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
<b>INCOME TAX TOTAL</b>		<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

### PERFORMANCE MEASURES

<u>All Funds</u>	2012	2013	2014	2015	2016	2017	2018	2019
	<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	\$ 4,940,668	\$ 5,440,357	\$ 5,399,314	\$ 5,823,986	\$ 6,043,178	\$ 5,990,525	\$ 6,476,737	\$ 6,667,949
Collection Cost as a % of Revenue	3.05%	2.89%	3.36%	3.02%	3.05%	3.09%	3.13%	3.02%
Tax Refunds	\$ 108,437	\$ 136,240	\$ 136,107	\$ 166,339	\$ 205,506	\$ 171,902	\$ 190,000	\$ 190,000

### BUDGET HIGHLIGHTS

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1090.51000	Salary & Wages	113,420	116,229	116,500	117,258	117,258	117,258	0.89%
101.1090.51050	Wages - part time	6,623	9,000	8,000	8,000	8,000	8,000	-11.11%
101.1090.51075	Overtime	-	-	-	-	-	-	0.00%
101.1090.51110	O.P.E.R.S.	16,493	17,532	17,430	17,536	17,536	17,536	0.02%
101.1090.51125	Medicare	1,689	1,816	1,805	1,859	1,902	1,947	2.37%
101.1090.51200	Health Insurance	21,141	20,194	18,482	19,000	19,950	20,948	-5.91%
101.1090.51300	Worker's Compensation	3,282	2,428	2,819	2,820	2,891	2,963	16.14%
101.1090.51400	Life Insurance	96	100	100	100	100	100	0.00%
	Sub-Total Personnel	162,744	167,299	165,136	166,573	167,637	168,752	-0.43%
101.1090.52100	Travel & Training	1,445	1,700	1,700	1,700	1,700	1,700	0.00%
101.1090.53320	OBG Collection Services	-	-	200	500	500	500	500.00%
101.1090.53410	Equipment Maintenance	11,593	11,500	12,500	12,500	12,500	12,500	8.70%
101.1090.53700	Printing & Reproduction	3,575	6,100	5,000	5,000	5,150	5,150	-18.03%
101.1090.53800	Dues & Subscriptions	-	50	50	50	50	50	0.00%
101.1090.53990	Other Contractual	1,672	2,500	2,000	2,500	2,600	2,600	0.00%
101.1090.54100	Office Supplies	672	1,000	1,000	1,000	1,100	1,100	0.00%
101.1090.54110	Postage	3,618	6,500	6,500	6,500	6,500	6,500	0.00%
101.1090.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	22,575	29,350	28,950	29,750	30,100	30,100	1.36%
101.1090.55200	Equipment	-	300	880	2,000	300	300	566.67%
101.1090.57310	Tax Refunds	91,108	100,000	90,000	100,000	100,000	100,000	0.00%
<b>Total Finance - Income Tax</b>		<b>276,427</b>	<b>296,949</b>	<b>284,966</b>	<b>298,323</b>	<b>298,037</b>	<b>299,152</b>	<b>0.46%</b>

## GENERAL FUND - DEPARTMENT: LAW

### Commentary:

This department accounts for the Law Director's salary and other fringe benefits. This department also handles all city prosecution cases and this compensation is figured in the Law Director's salary.

### STAFFING (FTE)

		2012	2013	2014	2015	2016	2017	2018	2019
	<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>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
<b>Law Total</b>		<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>

### BUDGET HIGHLIGHTS

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

Other Legal Fees - Currently after 256 hours per year, the Law Director is compensated at the rate of \$125 per hour. The cost of litigation is \$145 per hour.

**GENERAL FUND - DEPARTMENT: LAW**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.1100.51000	Salary & Wages	51,743	54,075	54,075	55,427	55,427	55,427	2.50%
101.1100.51110	O.P.E.R.S.	6,160	7,571	7,571	7,760	7,760	7,760	2.50%
101.1100.51125	Medicare	-	-	-	-	-	-	0.00%
101.1100.51200	Health Insurance	-	-	18,600	18,600	19,530	20,507	18600.00%
101.1100.51300	Worker's Compensation	1,539	1,585	1,247	1,250	1,281	1,313	-21.14%
101.1100.51400	Life Insurance	51	50	50	50	50	50	0.00%
	Sub-Total Personnel	59,493	63,281	81,543	83,087	84,048	85,057	31.30%
101.1100.52100	Travel & Training	352	400	500	1,000	1,000	1,000	150.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,270	4,270	4,270	4.97%
101.1100.53335	Other Legal Fees	94,624	50,000	142,000	75,000	75,000	75,000	50.00%
101.1100.53500	Insurance	2,145	2,282	2,313	2,776	3,054	3,359	21.65%
101.1100.53710	Code Supplement	-	-	-	-	-	-	0.00%
101.1100.53800	Dues & Subscriptions	775	775	775	775	775	775	0.00%
	Sub-Total Other Operating	101,964	57,525	149,656	83,821	84,099	84,404	45.71%
101.1080.55200	Equipment							
<b>Total Law</b>		<b>161,457</b>	<b>120,806</b>	<b>231,199</b>	<b>166,908</b>	<b>168,147</b>	<b>169,461</b>	<b>38.16%</b>

## 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)

		2012	2013	2014	2015	2016	2017	2018	2019
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Assistant Chief	F	0	0	0	0	0	0	0	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Detective	F	0	0	0	0	0	1	1	1
Officer	F	11	12	12	12	12	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	2	1	1	0
Records Clerk	P	0.7	0.7	0.7	0	0.7	0.7	0.7	0.7
<b>POLICE TOTAL</b>		<b>21.7</b>	<b>22.7</b>	<b>22.7</b>	<b>22</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>	<b>22.7</b>

### PERFORMANCE MEASURES

		2012	2013	2014	2015	2016	2017	2018	2019
		<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	708	608	625	640	483	455	455	455
	Adult	640	532	572	551	406	380	380	380
	Juvenile	68	76	53	89	77	75	75	75
Calls for Service:	Total	13,522	14,909	15,804	15,548	14,217	13,869	13,869	13,869
	Criminal	1,960	3,723	3,834	3,102	2,126	2,859	2,859	2,859
	Non-Criminal	5,760	6,120	6,250	6,010	6,208	5,420	5,420	5,420
	Accident	284	213	220	282	229	190	190	190
	Crime Prevention	5,518	4,853	5,500	6,200	5,654	5,400	5,400	5,400
Traffic Related Calls:	Total	3,235	3,306	3,251	3,329	3,431	2,913	2,913	2,913
	Citations	1,157	1,288	1,250	1,243	1,312	1,050	1,050	1,050
	D.U.I.	83	88	70	75	70	49	49	49
	Accident	218	208	212	210	229	190	190	190
	Warnings	1675	1614	1579	1775	1652	1567	1567	1567
	Parking	102	108	140	106	168	106	106	106
<u>Response Time (hr:min:sec)</u>									
Time to Dispatch		0:11:20	0:11:00	0:10:45	0:10:45	0:10:27	0:10:27	0:10:27	0:10:27
Time Enroute		0:04:35	0:04:30	0:04:40	0:04:40	0:05:42	0:05:02	0:05:02	0:05:02
Time on Scene		0:24:24	0:25:15	0:25:45	0:25:45	0:19:29	0:21:15	0:21:15	0:21:15
Total Call Time		0:40:21	0:40:45	0:41:15	0:41:15	0:36:39	0:39:35	0:39:35	0:39:35

Wages - The FOP contract was negotiated and approved in April, 2018 and the new wage scales are incorporated in this budget. The budgeted wage number does assume full staffing in the department. Non-FOP employees are budgeted at a 2.5% increase. The overtime line item remains up from previous years due to the contract signed with the school for direct payment of resource officers in the schools. General Fund revenues include the 60% reimbursement from the Tipp City Exempted Village School District (approx. \$22,500).

Other Contractual - Includes costs associated with the Crime Lab contract, Cogent Fingerprint contract, records system maintenance, and Lexipol policy updates and training modules.



**GENERAL FUND - DEPARTMENT: POLICE**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,478,966	1,574,037	1,574,037	1,681,631	1,735,090	1,795,121	6.84%
101.2110.51025	Wages - Others	107,365	109,680	101,578	65,916	66,503	68,150	-39.90%
101.2110.51075	Overtime	111,261	130,000	120,000	125,000	125,000	125,000	-3.85%
101.2110.51110	O.P.E.R.S.	15,130	15,627	14,683	9,928	10,010	10,241	-36.47%
101.2110.51115	Police Pension	306,932	318,793	322,553	352,293	362,718	374,424	10.51%
101.2110.51125	Medicare	23,805	26,226	26,036	27,152	27,936	28,830	3.53%
101.2110.51200	Health Insurance	319,215	320,864	316,110	320,864	336,907	353,753	0.00%
101.2110.51300	Worker's Compensation	41,787	50,858	38,283	38,250	39,206	40,186	-24.79%
101.2110.51400	Life Insurance	1,316	1,850	1,850	1,850	1,850	1,850	0.00%
101.2110.51500	Uniforms	32,339	38,500	33,133	25,500	26,000	30,000	-33.77%
	Sub-Total Personnel	2,438,116	2,586,435	2,548,263	2,648,384	2,731,220	2,827,554	2.40%
101.2110.52100	Travel & Training	23,198	21,000	20,000	19,000	20,000	20,000	-9.52%
101.2110.52150	Tuition Reimbursement	7,866	10,000	10,000	10,000	10,000	10,000	0.00%
101.2110.53100	Utilities	19,781	25,630	25,000	25,630	25,000	25,000	0.00%
101.2110.53210	Rents & Leases	717	3,400	3,400	3,400	3,500	3,500	0.00%
101.2110.53410	Equipment Maintenance	4,784	6,325	6,000	5,325	6,000	6,000	-15.81%
101.2110.53430	Vehicle Maintenance	16,220	23,700	20,000	19,700	20,000	20,000	-16.88%
101.2110.53440	Radio Maintenance	1,574	3,800	2,000	3,800	2,000	2,000	0.00%
101.2110.53441	Vehicle Striping	-	-	-	2,000	2,400	2,400	100.00%
101.2110.53500	Insurance	22,268	21,307	22,048	26,458	29,104	32,014	24.18%
101.2110.53700	Printing & Reproduction	2,487	4,200	2,500	4,000	4,000	4,000	-4.76%
101.2110.53800	Dues & Subscriptions	6,454	6,035	6,035	6,035	6,500	6,500	0.00%
101.2110.53990	Other Contractual	45,272	36,525	36,525	33,525	45,000	45,000	-8.21%
101.2110.53991	DARE Expenses	5,679	5,800	5,000	5,000	5,000	5,000	-13.79%
101.2110.54100	Office Supplies	5,057	6,780	5,000	5,780	5,000	5,000	-14.75%
101.2110.54200	Equipment Operation	26,639	30,000	30,000	30,000	30,000	30,000	0.00%
101.2110.54320	Firearm Supplies	9,074	6,015	6,015	6,015	6,000	6,000	0.00%
101.2110.54330	Photo Supplies	410	775	775	775	775	775	0.00%
101.2110.54700	Other Supplies	9,413	10,310	9,500	9,310	10,000	10,000	-9.70%
	Sub-Total Other Operating	206,893	221,602	209,798	215,753	230,279	233,189	-2.64%
101.2110.55200	Equipment	-	9,800	9,800	9,800	10,000	10,000	0.00%
<b>Total Police</b>		<b>2,645,009</b>	<b>2,817,837</b>	<b>2,767,861</b>	<b>2,873,937</b>	<b>2,971,499</b>	<b>3,070,743</b>	<b>1.99%</b>

## GENERAL FUND - DEPARTMENT: FIRE

### Commentary:

All expenses of our 24 member volunteer fire department are covered in this department.  
The Fire Department is responsible for the programs of Fire Prevention and Fire Suppression.

### STAFFING (FTE)

	<u>F/P/S</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Chief	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.50
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
<b>FIRE TOTAL</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.50</b>

### PERFORMANCE MEASURES

	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
Total Calls	326	304	343	304	354	365	365	365
City Calls	154	157	218	193	216	235	235	235
Township Calls	85	117	90	74	106	115	115	115
Mutual Aid Calls	87	30	35	37	32	15	15	15
Response Time (min)	8.0	8.7	7.4	9.4	9.4	9.4	9.4	9.4
Dollar Loss - City	\$103,600	\$211,400	\$259,000	\$193,600	\$800,000	\$200,000	\$200,000	\$200,000
Structure Fires	11	12	9	8	14	10	10	10
Fire Insp.Conducted	73	100	112	116	78	120	120	120

**Note:** The Fire Department contracts with Monroe Township to provide fire service. As part of this contract the City receives a cash payment from the Township annually. Monroe Township also purchases certain pieces of firefighting equipment directly and donates them to the City.

Township Fire Contracts	58,745	52,802	52,802	60,962	60,962	60,962	62,792	62,792
Total Fire Department Expenditures	161,003	169,235	177,689	149,959	160,436	206,748	262,080	314,823

Net Costs to the City	102,258	116,433	124,887	88,997	99,474	145,786	199,288	252,031
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Annual Per Capita Cost to City Residents (using 2010 census population after 2010 - 9,689)	\$ 10.55	\$ 12.02	\$ 12.89	\$ 9.19	\$ 10.27	\$ 15.05	\$ 20.57	\$ 26.01
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### BUDGET HIGHLIGHTS

Salary & Wages - This covers the expense of all fire runs, meetings, inspections and other duties of our fire department. Fire personnel are paid an hourly wage rate for performing their duties. This includes 50% of the costs of a combined full-time Fire and EMS Chief.

Utilities - Utility cost has increased due to the expansion of the Fire Station and larger heating/cooling systems

Equipment - Includes \$3,288 for two Ski-Paks (SCBA), \$2,080 for Class "A" Foam, \$1,960 for fire nozzles, \$1,914 for a gas meter, and \$1,450 for fire hose.

**GENERAL FUND - DEPARTMENT: FIRE**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.2120.51055	Salary & Wages	69,714	124,919	100,087	144,865	150,638	155,052	15.97%
101.2120.51110	O.P.E.R.S.	1,722	2,000	1,500	2,000	2,000	2,000	0.00%
101.2120.51115	Fire Pension	4,985	11,340	11,340	22,767	24,153	24,757	100.77%
101.2120.51120	Fire Dependent's Fund	300	300	300	300	300	300	0.00%
101.2120.51121	Social Security	2,219	2,500	2,500	2,500	2,500	2,500	0.00%
101.2120.51125	Medicare	832	800	1,451	2,101	2,184	2,248	162.57%
101.2120.51200	Health Insurance	-	-	-	10,000	10,500	11,025	100.00%
101.2120.51300	Worker's Compensation	1,672	2,500	1,927	1,930	1,978	2,028	-22.80%
101.2120.51500	Uniforms	9,155	12,500	23,000	7,500	7,500	7,500	-40.00%
	Sub-Total Personnel	90,599	156,859	142,105	193,963	201,754	207,410	23.65%
101.2120.52100	Travel & Training	2,023	4,000	4,000	4,000	4,000	4,000	0.00%
101.2120.53100	Utilities	12,324	16,500	16,500	22,000	22,500	22,500	33.33%
101.2120.53410	Equipment Maintenance	23,452	23,000	23,000	30,000	32,000	32,000	30.43%
101.2120.53420	Facilities Maintenance	-	8,000	8,000	8,000	8,000	8,000	0.00%
101.2120.53440	Radio Maintenance	3,039	3,158	4,493	3,158	3,158	3,158	0.00%
101.2120.53450	SCBA Maintenance	4,638	4,124	4,124	4,124	4,124	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	353	500	500	500	500	500	0.00%
101.2120.53500	Insurance	15,375	16,359	16,582	19,898	21,888	24,077	21.63%
101.2120.53720	Fire Prevention Codes	3,014	3,000	3,000	3,000	5,000	5,000	0.00%
101.2120.53800	Dues & Subscriptions	359	500	500	500	500	500	0.00%
101.2120.53990	Other Contractual	8,556	9,000	9,000	9,000	9,000	9,000	0.00%
101.2120.54100	Office Supplies	54	450	450	450	450	450	0.00%
101.2120.54200	Equipment Operation	3,577	4,500	4,150	4,500	4,500	4,500	0.00%
101.2120.54400	Small Tools	439	-	-	-	-	-	0.00%
101.2120.54700	Other Supplies	799	1,400	950	1,000	1,000	1,000	-28.57%
	Sub-Total Other Operating	78,002	94,491	95,249	110,130	116,620	118,809	16.55%
101.2120.55200	Equipment	38,147	10,730	22,485	10,730	10,691	10,691	0.00%
<b>TOTAL FIRE</b>		<b>206,748</b>	<b>262,080</b>	<b>259,839</b>	<b>314,823</b>	<b>329,065</b>	<b>336,910</b>	20.12%

# GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

## Commentary:

The Emergency Medical Services is responsible for all EMS runs in the City. Monroe Township also contracts with the City for EMS Services. In addition is providing Silver Screening Liberty Commons also will provide for Tipp City Senior Citizens and any additional agencies. Tipp City EMS is also a Car Seat Certified Installation and Inspection Department and the Buckeye and Buckles Department for Miami County. TCEMS also provides CPR training for local buisnesses, churchs, schools and private agencies. Also is a Merit Badge Certified for CPR and First Aide

		STAFFING (FTE)							
	F/P/S	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Paramedic / EMT	P	21.06	21.06	21.06	21.06	21.06	28.00	32.00	32.00
<b>EMS TOTAL</b>		<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>29.00</b>	<b>33.00</b>	<b>32.50</b>
Volunteer hours		13,904	11,454	10,054	11,431	11,431	11,431	11,431	11,431
Part time hours		27,420	31,348	30,227	28,850	28,850	28,850	28,850	28,850
		PERFORMANCE MEASURES							
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
City Calls	Total	916	1,096	1,237	1,275	1,383	1,472	1,543	1,543
	ALS	606	713	774	785	819	852	893	893
	BLS	108	153	203	220	260	272	285	285
	No Transport	202	230	260	270	304	342	365	365
Township Calls	Total	374	310	320	360	367	498	675	675
	ALS	274	202	190	213	216	293	397	397
	BLS	44	43	60	72	70	95	129	129
	No Transport	83	65	70	75	81	110	149	149
Total Calls		1,290	1,421	1,557	1,655	1,750	1,970	2,218	2,218
Average Time to Arrive (min)		4	5	6	6	6	6	6	6
Longest Time to Arrive (min)		10	12	11	11	11	11	11	11
Avg Time - Mutual Aid arrival		17	18	18	18	18	18	18	18
Time On Scene (min)		17	16	16	17	16	16	16	16
Average Training Hours per Person		44	40	40	40	40	40	40	40

**Note:** The City bills for EMS runs made inside and outside the City limits. The City also contracts with Monroe Township for EMS services. As part of this contract the Township pays 23% of the costs of new medics purchased by the City.

Total EMS Department Expenditures	787,612	821,711	842,481	892,253	771,234	802,984	829,652	856,777
EMS Run Receipts	(542,389)	(554,367)	(567,001)	(578,977)	(625,248)	(699,004)	(750,000)	(650,000)
Annual Per Capita Cost to City Residents	\$ 25.31	\$ 27.59	\$ 28.43	\$ 32.33	\$ 15.07	\$ 10.73	\$ 8.22	\$ 21.34
(2010 census population - 9,689)								

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

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.2130.51060	Salary & Wages	535,626	552,765	526,000	525,000	527,740	528,934	-5.02%
101.2130.51075	Overtime	6,674	8,000	1,750	5,000	5,000	5,000	-37.50%
101.2130.51110	O.P.E.R.S.	75,287	78,507	73,885	74,200	74,584	74,751	-5.49%
101.2130.51115	Fire Pension	-	-	-	10,800	11,458	11,744	100.00%
101.2130.51125	Medicare	7,661	8,131	7,652	7,685	7,725	7,742	-5.49%
101.2130.51200	Health Insurance	5,669	33,720	25,700	35,700	37,485	39,359	5.87%
101.2130.51300	Worker's Compensation	17,319	17,839	12,593	12,908	13,231	13,561	-27.64%
101.2130.51400	Life Insurance	84	50	80	80	80	80	60.00%
101.2130.51410	Accident Insurance	2,494	2,743	2,494	2,569	2,646	2,500	-6.35%
101.2130.51500	Uniforms	6,305	7,000	7,000	7,000	7,000	7,000	0.00%
	Sub-Total Personnel	657,119	708,755	657,154	680,942	686,948	690,671	-3.92%
101.2130.52100	Travel & Training	5,427	10,000	12,500	10,000	12,500	12,500	0.00%
101.2130.53100	Utilities	13,116	16,700	16,700	19,200	19,000	19,000	14.97%
101.2130.53310	Billing Services	26,295	27,500	25,000	26,000	26,000	26,000	-5.45%
101.2130.53320	Medical Testing	500	1,000	1,000	1,000	1,000	1,000	0.00%
101.2130.53410	Equipment Maintenance	13,905	14,000	14,000	14,500	15,000	15,000	3.57%
101.2130.53420	Facilities Maintenance	9,680	9,750	9,750	9,500	9,500	9,500	-2.56%
101.2130.53430	Vehicle Maintenance	8,515	10,600	10,600	10,000	10,000	10,000	-5.66%
101.2130.53440	Radio Maintenance	12,014	6,000	6,000	6,000	6,000	6,000	0.00%
101.2130.53500	Insurance	14,124	15,028	15,233	18,280	20,108	22,119	21.64%
101.2130.53700	Printing & Reproduction	214	600	500	500	500	500	-16.67%
101.2130.53800	Dues & Subscriptions	487	700	500	500	500	500	-28.57%
101.2130.53990	Other Contractual	2,136	15,465	15,465	15,000	15,000	15,000	-3.01%
101.2130.54100	Office Supplies	6,532	5,600	5,600	5,655	5,655	5,655	0.98%
101.2130.54200	Equipment Operation	14,686	14,000	17,350	17,000	17,000	17,000	21.43%
101.2130.54330	Medical Supplies	11,442	12,500	12,500	13,000	13,000	13,000	4.00%
101.2130.54500	Grant Supplies/Expenses	689	3,700	3,700	3,500	3,500	3,500	-5.41%
101.2130.54700	Other Supplies	903	900	900	900	1,000	1,000	0.00%
	Sub-Total Other Operating	140,665	164,043	167,298	170,635	175,363	177,374	4.02%
101.2130.55200	Equipment	5,200	5,200	5,200	5,200	5,000	5,000	0.00%
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>		<b>802,984</b>	<b>877,998</b>	<b>829,652</b>	<b>856,777</b>	<b>867,311</b>	<b>873,045</b>	<b>-2.42%</b>

## GENERAL FUND - DEPARTMENT: COMM. & ECONOMIC DEVELOPMENT

### Commentary:

All expenses related to our Community & Economic Development Department are charged to this department. This includes zoning code enforcement, and property maintenance code enforcement, grant writing, and economic development.

STAFFING (FTE)		2012	2013	2014	2015	2016	2017	2018	2019
	F/P/S	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director / Assistant City Manager									
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	0.33	1.00	1.00	1.00	1.00
<b>COMM &amp; ED TOTAL</b>		<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

PERFORMANCE MEASURES		2012	2013	2014	2015	2016	2017	2018	2019
		Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated
New Residential Units		22	14	17	17	15	20	20	20
Certificates of Use (Business)		13	15	16	12	14	25	25	25
Res. & Bus. Investment		\$73,077,730	\$6,929,218	\$119,023,000	\$7,855,250	\$8,185,000	\$5,000,000	\$5,000,000	\$5,000,000
Nuisance Reports Received		89	134	81	85	87	90	95	95
Sign Permits Issued		57	42	13	37	39	40	45	45
Population		9,740	9,772	9,811	9,850	9,885	9,931	9,977	10,023
# of Residential Units		4,233	4,247	4,264	4,281	4,296	4,316	4,336	4,356
# of Residential Platted		93	66	53	78	83	35	35	35
Grant \$ Obtained		\$4,428,000	\$842,500	\$1,348,600	\$2,984,600	\$506,000	\$4,890,000	\$1,000,000	\$1,000,000
BusinessFirst! BR&E Visits		13	20	6	12	9	24	24	24
TIF/CRA/EZ Zone Agreements		6	7	9	10	11	12	13	13
Acres Annexed		130.28	0.00	0.00	1.62	4.48	0.00	0.00	0.00

### BUDGET HIGHLIGHTS

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

**GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.3140.51000	Salary & Wages	166,775	168,408	164,461	164,266	164,266	164,266	-2.46%
101.3140.51050	Wages - Part Time	20,171	27,000	27,584	30,000	30,000	30,000	11.11%
101.3140.51075	Overtime	744	1,000	750	750	750	750	-25.00%
101.3140.51110	O.P.E.R.S.	25,898	27,497	26,991	27,302	27,302	27,302	-0.71%
101.3140.51125	Medicare	2,570	2,848	2,796	2,855	2,883	2,911	0.25%
101.3140.51200	Health Insurance	37,554	46,930	38,954	40,000	42,000	44,100	-14.77%
101.3140.51300	Worker's Compensation	6,335	6,525	4,390	4,400	4,510	4,623	-32.57%
101.3140.51400	Life Insurance	191	255	200	200	200	200	-21.57%
	Sub-Total Personnel	260,238	280,463	266,126	269,773	271,911	274,152	-3.81%
101.3140.52100	Travel & Training	2,127	4,000	2,273	4,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,385	1,300	1,300	1,300	1,000	1,000	0.00%
101.3140.53362	Economic Development Inc.	-	500,000	8,480	-	-	-	-100.00%
101.3140.53363	Economic Development	11,404	10,000	10,000	60,000	10,000	10,000	500.00%
101.3140.53364	Downtown Coord. Contract	25,000	25,500	25,500	25,500	25,500	25,500	0.00%
101.3140.53381	Services - MVRPC	4,457	4,457	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	240	1,500	100	1,000	1,000	1,000	-33.33%
101.3140.53410	Equipment Maintenance	3,225	4,300	3,740	4,300	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,319	2,250	2,250	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,203	2,600	2,437	2,600	2,600	2,600	0.00%
101.3140.53990	Other Contractual	1,016	2,400	1,894	2,400	2,400	2,400	0.00%
101.3140.54100	Office Supplies	716	1,200	1,000	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	1,062	1,500	1,250	1,500	1,500	1,500	0.00%
101.3140.54700	Other Supplies	159	250	250	250	250	250	0.00%
	Sub-Total Other Operating	54,313	561,257	64,931	110,757	60,457	60,457	-80.27%
101.3140.55200	Equipment	350	500	500	500	500	500	0.00%
<b>TOTAL COM. &amp; ECONOMIC DEVELOPMENT</b>		<b>314,901</b>	<b>842,220</b>	<b>331,557</b>	<b>381,030</b>	<b>332,868</b>	<b>335,109</b>	<b>-54.76%</b>

## GENERAL FUND - DEPARTMENT: ENGINEERING

### Commentary:

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

		STAFFING (FTE)							
	F/P/S	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.50	0.50	0.50	0.50	0.40	0.40	0.40	0.00
Deputy Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Secretary	F	0.33	0.33	0.33	0.00	0.00	0.00	0.00	0.00
Engineering Technician	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ENGINEERING TOTAL</b>		<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.10</b>

		PERFORMANCE MEASURES							
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
City Projects Managed		10	11	11	8	8	7	8	8
City Projects Inspected		10	8	10	7	7	6	7	7
Walk/Drives Inspected		40	32	31	55	55	48	48	48

### BUDGET HIGHLIGHTS

Professional Services - increase is due to the resignation of the City Engineer and a decision not to fill the position with a licensed engineer but to contract out that service due to a diminished need with fewer projects anticipated in the next 2-3 years.

Printing & Reproduction - Includes \$880 annual maintenance contract on the large copier & \$1,000 in printing, paper, & reproduction services.



**GENERAL FUND - DEPARTMENT: ENGINEERING**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.3150.51050	Salary & Wages	107,464	107,937	53,316	15,085	9,652	99,990	-86.02%
101.3150.51075	Overtime	620	1,500	-	750	750	750	-50.00%
101.3150.51110	O.P.E.R.S.	14,862	15,461	7,464	2,217	1,352	1,399	-85.66%
101.3150.51125	Medicare	1,505	1,601	600	127	127	127	-92.07%
101.3150.51200	Health Insurance	27,292	18,255	15,000	-	-	-	-100.00%
101.3150.51300	Worker's Compensation	3,568	3,674	2,259	1,694	847	868	-53.89%
101.3150.51400	Life Insurance	95	102	20	20	20	20	-80.39%
101.3150.51500	Uniforms	127	450	-	-	-	-	-100.00%
101.3150.51600	Vehicle Allowance	5,307	6,000	4,500	3,000	3,000	3,000	-50.00%
	Sub-Total Personnel	160,840	154,980	83,159	22,893	15,748	106,154	-85.23%
101.3150.52100	Travel & Training	2,274	2,000	1,000	1,250	1,250	1,250	-37.50%
101.3150.53100	Utilities	1,388	2,000	1,535	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	7,181	7,500	7,500	32,000	32,000	32,000	326.67%
101.3150.53410	Equipment Maintenance	4,303	4,640	1,000	4,500	4,500	4,500	-3.02%
101.3150.53600	Advertising	-	400	400	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	504	1,250	500	1,500	1,500	1,500	20.00%
101.3150.53800	Dues & Subscriptions	400	400	25	-	-	-	-100.00%
101.3150.53990	Other Contractual	1,043	2,500	2,500	2,500	2,500	2,500	0.00%
101.3150.54100	Office Supplies	1,991	2,000	2,000	2,000	2,000	2,000	0.00%
101.3150.54200	Equipment Operation	389	750	48	-	-	-	-100.00%
101.3150.54700	Other Supplies	42	300	50	300	300	300	0.00%
	Sub-Total Other Operating	19,515	23,740	16,558	46,450	46,450	46,450	95.66%
101.3150.55200	Equipment	-	550	100	500	500	500	-9.09%
<b>TOTAL ENGINEERING</b>		<b>180,355</b>	<b>179,270</b>	<b>99,817</b>	<b>69,843</b>	<b>62,698</b>	<b>153,104</b>	-61.04%

## 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	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.25	0.25	0.25	0.25	0.15	0.15	0.15	0.00
Assistant Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.10	0.10	0.10	0.10
Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 1	F	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69
<b>PARKS TOTAL</b>		<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.35</b>

PERFORMANCE MEASURES									
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2018 <u>Estimated</u>	
Number of Parks	17	17	17	17	17	17	17	17	
Acres of Park Maintained	436	436	436	436	436	436	436	436	
Acres Mowed	240	240	240	240	240	240	240	240	
Number of Ball Fields	17	16	16	16	16	16	16	16	
Number of Soccer Fields	14	16	16	16	16	16	16	16	
Miles of Bike Trails	3.45	3.45	3.45	3.45	3.45	3.70	3.70	3.70	
Number of Trees Planted	38	90	50	50	50	50	50	50	

### BUDGET HIGHLIGHTS

Wages - includes 6 full-time (2 shared with other departments), 1 part-time and 3 seasonal employees

Park Maintenance - \$10,000 for increased broadleaf control in the park system & \$7,000 for miscellaneous items including paint, concrete, lumber, trash bags, fencing, etc.; \$3,000 for BR Mulch contract, \$500 for the work order system.

Contract Mowing - Increase due to adding Co Rd 25A to mowing contract

Other Contractual - Includes \$2,500 for Port-O-Lets, \$10,500 for broadleaf weed control, turf maintenance at the Gov't Center, Hyattsville Park, and the TFAC. Increase for additional Port-O-Lets rentals.

Turf Supplies - Maintain soccer & baseball fields broadleaf weed control at twice per year.

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

**GENERAL FUND - DEPARTMENT: PARKS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.4180.51000	Salary & Wages	218,641	213,549	187,400	186,188	190,565	192,028	-12.81%
101.4180.51050	Wages - Seasonal	24,048	29,400	27,500	25,000	25,000	25,000	-14.97%
101.4180.51075	Overtime	4,458	5,000	6,000	5,000	5,000	5,000	0.00%
101.4180.51110	O.P.E.R.S.	30,645	34,713	30,926	30,266	30,879	31,084	-12.81%
101.4180.51125	Medicare	3,046	3,595	3,203	3,116	3,187	3,217	-13.32%
101.4180.51200	Health Insurance	52,613	60,879	47,582	50,000	52,500	55,125	-17.87%
101.4180.51300	Worker's Compensation	7,152	7,367	5,871	5,875	6,022	6,173	-20.25%
101.4180.51400	Life Insurance	84	225	175	175	175	175	-22.22%
101.4180.51500	Uniforms	2,435	2,500	2,500	2,400	2,400	2,400	-4.00%
	Sub-Total Personnel	343,122	357,228	311,157	308,020	315,728	320,202	-13.77%
101.4180.52100	Travel & Training	1,278	2,000	1,500	2,000	2,000	2,000	0.00%
101.4180.53100	Utilities	12,834	20,000	25,000	25,000	25,000	25,000	25.00%
101.4180.53383	Tree Maintenance	16,326	15,000	15,000	15,000	15,000	15,000	0.00%
101.4180.53410	Equipment Maintenance	14,347	17,000	17,000	17,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	19,583	23,000	23,000	10,000	10,000	10,000	-56.52%
101.4180.53500	Insurance	5,635	6,000	3,451	4,141	4,555	5,011	-30.98%
101.4180.53961	Contract - Mowing	16,878	15,500	15,500	16,500	16,500	16,500	6.45%
101.4180.53990	Other Contractual	15,365	15,500	18,000	18,500	18,500	18,500	19.35%
101.4180.54200	Equipment Operation	14,916	15,000	20,000	20,000	20,000	20,000	33.33%
101.4180.54310	Maintenance Supplies	5,806	7,500	5,000	5,000	5,000	5,000	-33.33%
101.4180.54320	Turf Supplies	12,126	9,900	9,900	10,000	10,000	10,000	1.01%
101.4180.54400	Small Tools	447	-	-	-	-	-	0.00%
101.4180.54550	Tree Replacement	14,275	15,000	15,000	10,000	10,000	10,000	-33.33%
101.4180.54560	Tree Donation	200	2,500	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	3,000	3,000	2,000	2,000	2,000	2,000	-33.33%
101.4180.54700	Other Supplies	5,606	7,000	3,809	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	1,038	1,250	1,250	750	750	750	-40.00%
	Sub-Total Other Operating	159,660	175,150	177,910	165,391	165,805	166,261	-5.57%
101.4180.55100	Facilities	-	6,000	500	-	-	-	-100.00%
101.4180.55200	Equipment	565	625	625	625	625	625	0.00%
	Sub-Total Capital Outlay	565	6,625	1,125	625	625	625	-90.57%
<b>TOTAL PARKS</b>		<b>503,347</b>	<b>539,003</b>	<b>490,192</b>	<b>474,036</b>	<b>482,158</b>	<b>487,088</b>	<b>-12.05%</b>

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

### **Commentary:**

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

**GENERAL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	-	-	-	0.00%
<b>TOTAL RECREATION</b>		<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	<b>17,700</b>	0.00%

## **GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL**

### **Commentary:**

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

### **BUDGET HIGHLIGHTS**

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

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

Personnel Consultant - Consulting fees for Clemans, Nelson who handles our labor negotiations and other personnel matters. The City's Workers' Compensation third-party administrator is also paid out of this account.

**GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
101.6200.53310	Audit Fees	35,137	35,000	30,422	32,500	32,500	32,500	-7.14%
101.6200.53335	Bond Counsel/Special Legal	2,750	3,000	2,750	3,000	3,000	3,000	0.00%
101.6200.53350	Personnel Consultant	6,484	15,000	30,000	7,500	7,500	30,000	-50.00%
101.6200.53362	GAAP Conversion	19,500	20,000	19,500	20,000	20,000	20,000	0.00%
101.6200.53491	Parking Lot Lease	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
101.6200.53500	Insurance	14,691	18,536	15,045	18,054	19,859	21,845	-2.60%
101.6200.53720	Community Newsletter	8,927	10,000	8,450	10,000	10,000	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	45	50	45	50	50	50	0.00%
101.6200.53930	County Auditor Fees	12,441	10,000	6,932	7,500	7,688	7,880	-25.00%
101.6200.53960	Fireworks Contract	16,500	17,000	16,500	17,000	17,000	17,000	0.00%
101.6200.53990	Other Contractual	7,394	10,000	10,000	10,000	10,000	10,000	0.00%
101.6200.54900	Contingency	12,067	10,000	5,000	10,000	10,000	10,000	0.00%
	Sub-Total Other Operating	137,436	150,086	146,144	137,104	139,097	163,775	-8.65%
101.6200.57300	Refunds	-	-	160	500	500	500	100.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	36,254	36,500	61,540	63,386	65,288	67,246	73.66%
	Sub-Total Transfers/Refunds	36,254	36,500	61,700	63,886	65,788	67,746	75.03%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>173,690</b>	<b>186,586</b>	<b>207,844</b>	<b>200,990</b>	<b>204,885</b>	<b>231,521</b>	<b>7.72%</b>

## SWIMMING POOL FUND - DEPARTMENT: RECREATION

### Commentary:

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

### PERFORMANCE MEASURES

	2012	2013	2014	2015	2016	2017	2018
	<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	39,363	27,939	24,077	29,634	25,903	32,650	37,774
Average Daily Attendance	401	337	312	361	320	363	466
Daily Fee Visitors	15,115	10,915	9,334	12,456	22,918	18,703	21,715
Swim Lesson Participants	213	271	171	118	192	165	149
Subsidy as a % of Expenses	13%	24%	30%	15%	N/A	N/A	N/A

### BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$239,500 for pool management services to provide lifeguards, concession workers, Pool attendants, and all labor to operate & maintain the TFAC. The management company pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms. Remaining \$500 for pool rental fees and birthday parties.

Equipment Maintenance - Includes \$4,100 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.



**2019 BUDGET WORKSHEET  
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	126,561	125,000	138,831	135,000	135,000	135,000	8.00%
202.0000.44210	Pool - Season Passes	103,066	97,500	109,011	105,000	105,000	105,000	7.69%
202.0000.44211	Pool Lessons	7,362	7,500	6,335	7,500	7,500	7,500	0.00%
202.0000.44220	Concession Sales	59,655	61,500	63,461	62,500	62,500	62,500	1.63%
202.0000.44222	Pool Rental Fees	1,925	1,500	2,375	2,500	2,500	2,500	66.67%
202.0000.44226	Sales Tax - Pool	4,150	4,500	4,436	4,500	4,500	4,500	0.00%
202.0000.47820	Pool - Overages	(22)	-	99	-	-	-	0.00%
202.0000.47890	Other Misc. Revenues	10,950	5,000	11,563	5,000	5,000	5,000	0.00%
202.0000.49110	Transfers - General Fund	-	-	-	-	-	-	0.00%
202.0000.49210	Reimbursements	751	5,000	782	1,000	1,000	1,000	-80.00%
202.0000.49999	Pool - Credit Card Clearance	(2,336)	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>312,062</b>	<b>307,500</b>	<b>336,893</b>	<b>323,000</b>	<b>323,000</b>	<b>323,000</b>	<b>5.04%</b>
202.4210.53100	Utilities	5,416	7,000	5,426	15,000	15,000	15,000	114.29%
202.4210.53372	Pool Management Fee	230,170	240,500	248,627	240,000	240,000	240,000	-0.21%
202.4210.53410	Equipment Maintenance	9,234	10,000	26,073	10,000	10,000	10,000	0.00%
202.4210.53420	Facilities Maintenance	6,463	7,500	3,983	7,500	7,500	7,500	0.00%
202.4210.53500	Insurance	3,350	3,585	3,614	3,750	4,000	4,250	4.60%
202.4210.53990	Other Contracts	3,930	4,500	10,415	10,000	10,000	10,000	122.22%
202.4210.53993	Concession - Sales Tax	4,137	4,750	4,408	4,750	4,750	4,750	0.00%
202.4210.54700	Other Supplies	900	750	1,102	1,000	1,000	1,000	33.33%
202.4210.54720	CPM - Concession Supplies	24,079	25,000	25,621	25,000	25,000	25,000	0.00%
202.4210.54721	City Concession Supplies	5,573	3,500	6,485	5,000	5,000	5,000	42.86%
	Sub-Total Other Operating	293,252	307,085	335,754	322,000	322,250	322,500	4.86%
202.4210.55200	Equipment	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	-	-	-	0.00%
202.4210.57200	Reimbursements	1,150	-	770	500	500	500	500.00%
	Sub-Total Transfers/Refunds	1,150	-	770	500	500	500	500.00%
<b>Total Expenditures</b>		<b>294,402</b>	<b>307,085</b>	<b>336,524</b>	<b>322,500</b>	<b>322,750</b>	<b>323,000</b>	<b>5.02%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>17,660</b>	<b>415</b>	<b>369</b>	<b>500</b>	<b>250</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>46,327</b>	<b>63,987</b>	<b>63,987</b>	<b>64,356</b>	<b>64,856</b>	<b>65,106</b>	
<b>Fund Balance December 31st</b>		<b>63,987</b>	<b>64,402</b>	<b>64,356</b>	<b>64,856</b>	<b>65,106</b>	<b>65,106</b>	
<b>Reserve For Encumbrances</b>		<b>350</b>						

## STREET REPAIR & MAINTENANCE - DEPARTMENT: STREET

### Commentary:

This department is funded by receiving 92.5% of all gasoline tax receipts and motor vehicle license fees that are due to our City.

### STAFFING

		2012	2013	2014	2015	2016	2017	2018	2019
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00
Street Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.00	1.00	1.25	1.25	1.25	1.25	1.25	1.25
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
<b>TOTAL STREET REPAIR &amp; MAINT.</b>		<b>4.71</b>	<b>4.71</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.96</b>	<b>4.71</b>

### PERFORMANCE MEASURES

	2012	2013	2014	2015	2016	2017	2018	2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	61	61	61	61	61	61	61	61
Lanes Miles of Street	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0
Lane Miles of Street Per Employee	33.5	33.5	31.9	31.9	31.9	31.9	31.9	33.5
Salt Used	304	861	457	275	300	550	550	550
Catch Basins Cleaned	1,560	1,700	1,800	1,800	1,800	1,800	1,800	1,800
Loads of Leaves Picked-Up & Disposed	128	150	150	150	150	150	150	150

### BUDGET HIGHLIGHTS

Facilities Maintenance - Includes \$1,950 for the HVAC maintenance contract, \$1,750 for generator maintenance

Other Contractual - Includes \$7,500 for Storm Water Phase 2 compliance & report, \$700 for OEPA Storm Water Phase 2 compliance & report, \$3,000 for Mosquito Control, if required

Equipment - Includes \$1,000 for miscellaneous tools.

**2019 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	82,854	80,800	86,750	86,500	87,365	88,239	7.05%
203.0000.42700	Gasoline Tax	365,216	356,000	361,979	365,000	365,000	365,000	2.53%
203.0000.44750	Leaf Collection Charge	-	-	1	-	-	-	0.00%
203.0000.47890	Miscellaneous	687	1,500	1,500	1,500	1,500	1,500	0.00%
203.0000.49210	Reimbursements	6,180	1,000	7,477	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>454,937</b>	<b>439,300</b>	<b>457,707</b>	<b>454,000</b>	<b>454,865</b>	<b>455,739</b>	<b>3.35%</b>
203.3220.51000	Salary & Wages	224,063	198,866	194,910	188,635	193,111	195,162	-5.14%
203.3220.51050	Wages - Seasonal	5,713	10,200	2,112	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	5,949	15,000	17,500	15,000	15,000	15,000	0.00%
203.3220.51110	O.P.E.R.S.	29,046	31,369	30,033	29,937	30,564	30,851	-4.57%
203.3220.51125	Medicare	2,774	3,249	3,111	3,101	3,166	3,195	-4.57%
203.3220.51200	Health Insurance	72,674	81,901	71,285	75,000	78,750	82,688	-8.43%
203.3220.51300	Worker's Compensation	5,621	5,790	5,403	5,400	5,535	5,673	-6.74%
203.3220.51400	Life Insurance	207	225	200	200	200	200	-11.11%
203.3220.51500	Uniforms	1,980	2,000	2,012	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	348,027	348,600	326,566	329,473	338,525	344,969	-5.49%
203.3220.52100	Travel & Training	1,792	2,000	1,000	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	7,086	9,000	10,000	10,000	10,000	10,000	11.11%
203.3220.53210	Uniform Rental	1,998	2,000	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,360	2,500	2,500	2,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance	4,297	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53420	Facilities Maintenance	6,713	7,000	7,000	7,000	7,000	7,000	0.00%
203.3220.53440	Radio Maintenance	-	970	970	970	970	970	0.00%
203.3220.53452	Traffic Signal Maintenance	9,622	10,000	5,000	7,500	7,500	7,500	-25.00%
203.3220.53480	Catch Basin Replacement	7,214	7,500	7,500	7,500	7,500	7,500	0.00%
203.3220.53600	Legal Advertising	-	250	250	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	5,151	5,500	5,500	5,500	5,500	5,500	0.00%
203.3220.53990	Other Contractual	11,588	19,000	19,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	4,723	20,000	10,000	20,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	7,939	8,000	8,000	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	5,381	4,850	4,850	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	497	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	75,361	106,570	91,570	105,070	105,070	105,070	-1.41%

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**2019 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
203.3220.55200	Equipment	615	1,000	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Capital Outlay	615	1,000	1,000	1,000	1,000	1,000	0.00%
<b>Total Expenditures</b>		<b>424,003</b>	<b>456,170</b>	<b>419,136</b>	<b>435,543</b>	<b>444,595</b>	<b>451,039</b>	<b>-4.52%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>30,934</b>	<b>(16,870)</b>	<b>38,571</b>	<b>18,457</b>	<b>10,270</b>	<b>4,700</b>	
<b>Fund Balance January 1st</b>		<b>278,278</b>	<b>309,212</b>	<b>309,212</b>	<b>347,783</b>	<b>366,241</b>	<b>376,511</b>	
<b>Fund Balance December 31st</b>		<b>309,212</b>	<b>292,342</b>	<b>347,783</b>	<b>366,241</b>	<b>376,511</b>	<b>381,211</b>	
<b>Reserve For Encumbrances</b>		<b>6,928</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>302,284</b>	<b>272,342</b>	<b>327,783</b>	<b>346,241</b>	<b>356,511</b>	<b>361,211</b>	

## STATE HIGHWAY FUND - DEPARTMENT: STREET

### Commentary:

This department is funded by 7.5% of all motor vehicle license fees and gasoline tax receipts.

### BUDGET HIGHLIGHTS

Contract Street Lines - Painting the street center lines, channel lines, & edge lines.

Other Contractual - Includes \$3,000 for thermoplastic lines for cross walks, stop bars, & parking spaces, & \$4,000 for crack sealer material.

**2019 BUDGET WORKSHEET  
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	6,718	6,488	7,040	7,050	7,085	7,120	8.66%
204.0000.42700	Gasoline Tax	29,612	29,000	29,350	29,500	29,500	29,500	1.72%
204.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>36,330</b>	<b>35,488</b>	<b>36,390</b>	<b>36,550</b>	<b>36,585</b>	<b>36,620</b>	2.99%
204.3230.53960	Contract - Street Lines	641	2,500	4,359	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	1,894	7,000	10,019	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	-	6,000	6,000	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	3,382	15,000	5,000	15,000	15,000	15,000	0.00%
204.3230.54700	Other Supplies	517	1,000	1,414	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	6,434	31,500	26,792	31,500	31,500	31,500	0.00%
<b>Total Expenditures</b>		<b>6,434</b>	<b>31,500</b>	<b>26,792</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>29,896</b>	<b>3,988</b>	<b>9,598</b>	<b>5,050</b>	<b>5,085</b>	<b>5,120</b>	
<b>Fund Balance January 1st</b>		<b>165,990</b>	<b>195,886</b>	<b>195,886</b>	<b>205,484</b>	<b>210,534</b>	<b>215,619</b>	
<b>Fund Balance December 31st</b>		<b>195,886</b>	<b>199,874</b>	<b>205,484</b>	<b>210,534</b>	<b>215,619</b>	<b>220,739</b>	
<b>Reserve For Encumbrances</b>		<b>7,354</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>Unencumbered Cash 12/31</b>		<b>188,532</b>	<b>197,374</b>	<b>202,984</b>	<b>208,034</b>	<b>213,119</b>	<b>218,239</b>	

## MUNICIPAL ROAD FUND - DEPARTMENT: STREET

### Commentary:

This department is funded by the Permissive Motor Vehicle License Tax. This tax was \$10 in 2008. Tax was increased to \$20 in 2009 to provide additional funds for capital improvements.

### STAFFING

		2012	2013	2014	2015	2016	2017	2018	2019
	<u>F/P/S</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.00	1.25	1.25	1.25	1.25	1.25	1.25
<b>MUNICIPAL ROAD TOTAL</b>		<b>1.00</b>	<b>1.00</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

### BUDGET HIGHLIGHTS

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



**2019 BUDGET WORKSHEET**  
**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	221,210	225,115	222,215	226,241	227,372	228,509	0.50%
205.0000.47890	Miscellaneous	307	500	250	250	250	250	-50.00%
205.0000.49210	Reimbursements	1,287	-	1,569	1,000	1,000	1,000	1000.00%
<b>Total Receipts</b>		<b>222,804</b>	<b>225,615</b>	<b>224,034</b>	<b>227,491</b>	<b>228,622</b>	<b>229,759</b>	<b>0.83%</b>
205.3240.51000	Salary & Wages	58,142	60,241	58,500	59,804	60,225	60,225	-0.73%
205.3240.51075	Overtime	1,357	5,000	5,000	5,000	5,000	5,000	0.00%
205.3240.51110	O.P.E.R.S.	8,330	9,134	8,890	9,073	9,132	9,132	-0.67%
205.3240.51125	Medicare	803	873	848	867	873	873	-0.67%
205.3240.51200	Health Insurance	24,155	27,031	24,632	25,532	26,809	28,149	-5.55%
205.3240.51300	Worker's Compensation	1,615	1,632	1,425	1,425	1,461	1,497	-12.68%
205.3240.51400	Life Insurance	51	55	55	55	55	55	0.00%
	Sub-Total Personnel	94,453	103,966	99,350	101,756	103,554	104,931	-2.13%
205.3240.53410	Equipment Maintenance	20,547	26,000	20,547	26,000	26,000	26,000	0.00%
205.3240.53480	Catch Basin Replacement	-	2,000	-	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	9,150	9,791	9,868	11,842	13,026	14,329	20.95%
205.3240.53960	Contract - Street Lines	7,500	7,500	2,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	660	750	660	750	750	750	0.00%
205.3240.54200	Equipment Operation	9,993	10,000	21,662	20,000	20,000	20,000	100.00%
205.3240.54400	Small Tools	1,918	1,500	1,500	1,500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	5,161	10,000	10,000	10,000	10,000	10,000	0.00%
205.3240.54520	Salt	9,248	50,000	25,285	50,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	4,278	5,000	4,278	5,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	3,656	5,000	3,656	5,000	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	945	1,000	945	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	4,943	4,000	4,943	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	77,999	132,541	105,844	144,592	145,776	147,079	9.09%

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**2019 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
205.3240.55200	Equipment	670	2,000	482	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	670	2,000	482	2,000	2,000	2,000	0.00%
205.3240.57130	Trf-Bond Ret. Fund - Prin.	10,000	-	-	-	-	-	0.00%
205.3240.57140	Trf-Bond Ret. Fund - Int.	415	-	-	-	-	-	0.00%
	Sub-Total Transfers	10,415	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>183,537</b>	<b>238,507</b>	<b>205,676</b>	<b>248,348</b>	<b>251,330</b>	<b>254,010</b>	<b>4.13%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>39,267</b>	<b>(12,892)</b>	<b>18,358</b>	<b>(20,857)</b>	<b>(22,708)</b>	<b>(24,251)</b>	
<b>Fund Balance January 1st</b>		<b>371,135</b>	<b>410,402</b>	<b>410,402</b>	<b>428,760</b>	<b>407,903</b>	<b>385,195</b>	
<b>Fund Balance December 31st</b>		<b>410,402</b>	<b>397,510</b>	<b>428,760</b>	<b>407,903</b>	<b>385,195</b>	<b>360,944</b>	
<b>Reserve For Encumbrances</b>		<b>51,574</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>358,828</b>	<b>387,510</b>	<b>418,760</b>	<b>397,903</b>	<b>375,195</b>	<b>350,944</b>	

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**2019 BUDGET WORKSHEET  
LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

State law requires that the proceeds from the reimbursement of departmental training must be set aside in a separate fund to be used for future training programs of the department.

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
208.0000.43200	State Grant	3,960	3,500	7,200	7,500	7,500	7,500	114.29%
<b>Total Receipts</b>		<b>3,960</b>	<b>3,500</b>	<b>7,200</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	114.29%
208.6030.52100	Travel & Training	-	3,500	-	5,000	5,000	5,000	42.86%
	Sub-Total Other Operating	-	3,500	-	5,000	5,000	5,000	42.86%
209.6040.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>3,500</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	42.86%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>3,960</b>	<b>-</b>	<b>7,200</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>Fund Balance January 1st</b>		<b>-</b>	<b>3,960</b>	<b>3,960</b>	<b>11,160</b>	<b>13,660</b>	<b>16,160</b>	
<b>Fund Balance December 31st</b>		<b>3,960</b>	<b>3,960</b>	<b>11,160</b>	<b>13,660</b>	<b>16,160</b>	<b>18,660</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,586	2,500	5,093	2,500	2,500	2,500	0.00%
<b>Total Receipts</b>		<b>1,586</b>	<b>2,500</b>	<b>5,093</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	0.00%
209.6040.53990	Other Contractual	-	-	-	8,500	-	-	8500.00%
	Sub-Total Other Operating	-	-	-	8,500	-	-	0.00%
209.6040.55200	Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>3,000</b>	<b>-</b>	<b>11,500</b>	<b>3,000</b>	<b>3,000</b>	283.33%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,586</b>	<b>(500)</b>	<b>5,093</b>	<b>(9,000)</b>	<b>(500)</b>	<b>(500)</b>	
<b>Fund Balance January 1st</b>		<b>12,379</b>	<b>13,965</b>	<b>13,965</b>	<b>19,058</b>	<b>10,058</b>	<b>9,558</b>	
<b>Fund Balance December 31st</b>		<b>13,965</b>	<b>13,465</b>	<b>19,058</b>	<b>10,058</b>	<b>9,558</b>	<b>9,058</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,175	750	750	750	750	750	0.00%
<b>Total Receipts</b>		<b>1,175</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0.00%</b>
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,175</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	
<b>Fund Balance January 1st</b>		<b>6,529</b>	<b>7,704</b>	<b>7,704</b>	<b>8,454</b>	<b>9,204</b>	<b>9,954</b>	
<b>Fund Balance December 31st</b>		<b>7,704</b>	<b>8,454</b>	<b>8,454</b>	<b>9,204</b>	<b>9,954</b>	<b>10,704</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	295	50	50	50	50	50	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>295</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0.00%</b>
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	6,000	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>295</b>	<b>50</b>	<b>(5,950)</b>	<b>50</b>	<b>50</b>	<b>50</b>	
<b>Fund Balance January 1st</b>		<b>7,041</b>	<b>7,336</b>	<b>7,336</b>	<b>1,386</b>	<b>1,436</b>	<b>1,486</b>	
<b>Fund Balance December 31st</b>		<b>7,336</b>	<b>7,386</b>	<b>1,386</b>	<b>1,436</b>	<b>1,486</b>	<b>1,536</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
220.0000.44160	PILOT Payments	72,351	72,351	74,577	74,577	74,577	74,577	3.08%
<b>Total Receipts</b>		<b>72,351</b>	<b>72,351</b>	<b>74,577</b>	<b>74,577</b>	<b>74,577</b>	<b>74,577</b>	3.08%
220.3280.53930	County Auditor Fees	970	970	1,003	1,003	1,003	1,003	3.40%
220.3280.57304	TIF Payment to Montgomery County Port Authority	64,026	64,026	63,667	63,667	63,667	63,667	-0.56%
220.3280.57305	TIF Payment to Tipp City Schools	7,355	7,355	9,907	9,907	9,907	9,907	34.70%
	Sub-total Other Expenses	72,351	72,351	74,577	74,577	74,577	74,577	3.08%
<b>Total Expenditures</b>		<b>72,351</b>	<b>72,351</b>	<b>74,577</b>	<b>74,577</b>	<b>74,577</b>	<b>74,577</b>	3.08%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

## GENERAL BOND RETIREMENT FUND

### Commentary:

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

Description	Funded By:	2019	
		Principal	Interest
<b><u>G.O. BONDS</u></b>			
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	4,800
<b>Total Governmental Fund G.O. Bond Payments</b>		<b>100,000</b>	<b>4,800</b>
 <b><u>G.O. Notes</u></b>			
	<b>Funded by:</b>		
County Road 25A Notes dated 2-15-17 due 2-14-18	Debt Service Fund (a)	185,000	4,163
Aerial Ladder Notes dated 2-15-17 due 2-14-18	Debt Service Fund (b)	162,500	3,656
Downtown Streetscape Notes dated 2-15-17 due 2-14-18	Debt Service Fund (c)	130,000	2,925
Fire Station Improvement Notes dated 11-25-17 due 11-24-18	Debt Service Fund	500,000	11,250
<b>Total G.O. Notes</b>		<b>977,500</b>	<b>21,994</b>
 <b><u>OPWC Loan</u></b>			
Downtown Streetscape Loan		48,300	-
<b>Grand Total</b>		<b>\$ 1,125,800</b>	<b>\$ 26,794</b>

### Repayment of Capital Improvement Notes anticipated by 2021 from the proceeds of the 2011/2013 income tax issues.

- a - Notes will be reissued with a principal balance of \$100,000 for one year
- b - Notes will be reissued with a principal balance of \$80,000 for one year
- c - Notes will be reissued with a principal balance of \$40,000 for one year term

**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	1,780,000	1,062,500	937,500	220,000	-	-	-79.29%
311.0000.48160	Premiums	10,886	15,000	5,000	2,500	-	-	-83.33%
311.0000.49100	Transfers	861,409	918,125	1,038,125	936,988	268,784	48,300	2.05%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>2,652,295</b>	<b>1,995,625</b>	<b>1,980,625</b>	<b>1,159,488</b>	<b>268,784</b>	<b>48,300</b>	<b>-41.90%</b>
311.8100.53991	Issuance Costs	10,079	10,000	5,000	2,500	-	-	-75.00%
311.8100.56100	Debt - Principal	2,595,182	1,928,300	1,928,300	1,125,800	268,300	48,300	-41.62%
311.8100.56200	Debt - Interest	52,262	43,075	43,075	31,188	5,500	-	-27.60%
<b>Total Expenditures</b>		<b>2,657,523</b>	<b>1,981,375</b>	<b>1,976,375</b>	<b>1,159,488</b>	<b>273,800</b>	<b>48,300</b>	<b>-41.48%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(5,228)</b>	<b>14,250</b>	<b>4,250</b>	<b>-</b>	<b>(5,016)</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>5,994</b>	<b>766</b>	<b>766</b>	<b>5,016</b>	<b>5,016</b>	<b>-</b>	
<b>Fund Balance December 31st</b>		<b>766</b>	<b>15,016</b>	<b>5,016</b>	<b>5,016</b>	<b>-</b>	<b>-</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	73,653	73,653	0.00%
312.0000.49100	Transfers	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	0.00%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	3,507	3,507	3,507	0.00%
312.8105.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	3,507	3,507	3,507	3,507	3,507	3,507	0.00%
312.8105.56100	Debt - Principal	50,000	50,000	50,000	55,000	55,000	60,000	10.00%
312.8105.56200	Debt - Interest	20,158	18,083	18,083	16,008	13,725	11,250	-11.48%
	Sub-Total Debt Service	70,158	68,083	68,083	71,008	68,725	71,250	4.30%
<b>Total Expenditures</b>		<b>73,665</b>	<b>71,590</b>	<b>71,590</b>	<b>74,515</b>	<b>72,232</b>	<b>74,757</b>	4.09%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(12)</b>	<b>2,064</b>	<b>2,064</b>	<b>(862)</b>	<b>1,421</b>	<b>(1,104)</b>	
<b>Fund Balance January 1st</b>		<b>19,110</b>	<b>19,099</b>	<b>19,099</b>	<b>21,162</b>	<b>20,301</b>	<b>21,722</b>	
<b>Fund Balance December 31st</b>		<b>19,099</b>	<b>21,162</b>	<b>21,162</b>	<b>20,301</b>	<b>21,722</b>	<b>20,618</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## CAPITAL IMPROVEMENT RESERVE FUND

### Commentary:

This Fund is used for the accumulation of resources for the centralized purchase of the City's non-utility capital assets and for improvements to existing non-utility capital assets. This Fund is funded primarily with income tax receipts from the 0.2% tax levied prior to July 1, 2011 and the additional 0.50% that was approved by the electorate and became effective 0.25% on July 1, 2011 and 0.25% on January 1, 2013.

### BUDGET HIGHLIGHTS

Park Improvements - \$15,000 - safety surface installation and repair  
\$10,000 - Kyle Park Shelter at Baseball Fields  
\$45,000 - Kyle Park ADA walkway  
\$25,000 - neighborhood park improvements  
\$15,000 Kyle Park fencing  
\$5,000 - Kyle Park and City Park message boards  
\$17,000 Tipp City Entrance Signs

Government Center Improvements - \$21,000 - HVAC improvements  
\$5,000 - Replace Heat Exchangers as necessary

TFAC Improvements - \$10,000 - Paint & Caulk Pool Bottoms  
\$7,000 - Replace sand in filters as needed  
\$22,000 - Replace Pumps and Motors (as needed)  
\$13,000 - Replace small Funbrellas  
\$10,000 - Computer and Security Upgrades

Street Improvements - \$570,000 - annual repaving program  
\$155,000 - alleys, curbs, gutters, and stormwater improvements  
\$350,000 - I-75 Ditch Maintenance  
\$100,000 - S. Kinna Dr. Land Acquisition  
\$75,000 - Main Street Streetscape (1st to Bikepath - Engineering)  
\$75,000 - CR25A Road Widening (Springmeade to I-75 Exit 69)  
\$100,000 - City Stormwater Evaluation and Ditch Study  
\$50,000 - Aquatic Center Road Widening (Wagon Wheel Dr. - Engineering)

### Equipment by Department:

#### Police Dept.

Cruisers/Vehicles- \$107,000  
Replace Range Mower - \$5,000  
Firing Range Storage Building - \$5,000  
Fitness Equipment - \$5,000

#### Parks Dept

Replace 1 Ton Dump Truck - \$45,000  
Zero turn Mower- \$10,750

#### Fire Dept

SCBA bottles and upgrades - \$10,000  
Replacement hose - \$8,000

#### Streets Dept

Mini-Excavator (shared with utilities) - \$11,250

#### Emergency Medical Services

First Responder Vehicle - \$45,000

#### Administration/Engineering

Software/Licensing - \$137,000  
Computer Replacement - \$66,430  
Copier - Police Dept. - \$12,000  
Fiber Optics Testing and Maintenance - \$10,000  
Great Miami River Bikeway Branding - \$10,000

**2019 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	798,636	871,825	830,581	897,980	915,940	934,259	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	996,845	1,087,513	1,036,719	1,120,138	1,142,541	1,165,392	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	996,845	1,087,513	1,036,719	1,120,138	1,142,541	1,165,392	3.00%
417.0000.43100	Federal Grant	63,530	-	100,000	-	2,885,080	-	0.00%
417.0000.43210	State/Local Grant	5,156	405,000	205,804	-	-	-	-100.00%
417.0000.44190	Township - EMS Share	-	50,000	57,440	-	-	-	-100.00%
417.0000.47100	Sale of Assets	23,149	15,000	16,559	15,000	15,000	15,000	0.00%
417.0000.47410	Assessments-SWC&G	34,035	60,000	29,205	35,000	35,000	60,000	-41.67%
417.0000.47700	Donations - Parks	17,860	-	14,276	10,000	10,000	10,000	0.00%
417.0000.49210	Reimbursements	507	1,000	114,120	1,000	1,000	1,000	0.00%
<b>Total Receipts</b>		<b>2,936,563</b>	<b>3,577,851</b>	<b>3,441,423</b>	<b>3,199,256</b>	<b>6,147,102</b>	<b>3,351,043</b>	<b>-10.58%</b>
417.7100.53930	County Auditor Fees	1,693	2,100	1,453	2,100	2,100	2,100	0.00%
417.7100.53992	Auction Expenses	1,605	1,000	1,242	500	500	1,000	-50.00%
	Sub-Total Other Operating	3,298	3,100	2,695	2,600	2,600	3,100	-16.13%
417.7100.55100	Facilities	30,879	191,500	208,415	26,000	147,500	68,000	-86.42%
417.7100.55101	Public Restrooms in Comm Svcs Bldg	98,878	-	-	-	-	-	0.00%
417.7100.55102	Public Restrooms in City Park	-	150,000	-	-	-	-	-100.00%
417.7100.55104	Kyle Park Soccer Field Improvements	101,497	-	-	-	-	-	0.00%
417.7100.55105	Facilities - Parks	95,072	150,000	95,000	132,000	132,000	40,000	-12.00%
417.7100.55106	Storage Facility/Land Purchase	414	-	-	-	-	-	0.00%
417.7100.55107	Fire Station Improvements	11,506	-	-	-	-	-	0.00%
417.7100.55110	Old City Building Renovation	2,651	-	-	-	-	-	0.00%
417.7100.55141	Update Comprehensive Master Plan	74,099	-	-	-	-	-	0.00%
417.7100.55200	Equipment - Administration	26,983	54,000	54,000	32,000	70,000	102,000	-40.74%
417.7100.55201	Equipment - Fire	72,733	43,000	35,989	18,000	269,000	19,500	-58.14%
417.7100.55202	Equipment - EMS	-	28,800	281,229	45,000	30,800	102,000	56.25%
417.7100.55203	Equipment - Police	112,120	109,250	133,522	122,000	139,000	107,000	11.67%
417.7100.55205	Equipment - Street	10,130	190,000	177,702	11,250	235,000	-	-94.08%
417.7100.55206	Equipment - Parks	10,095	10,750	6,505	56,000	56,750	56,250	420.93%
417.7100.55208	Equipment - TFAC	3,820	219,000	233,438	52,000	13,000	30,000	-76.26%
417.7100.55209	Equipment - Engineering	18,404	-	-	-	-	-	0.00%
417.7100.55220	Info Tech. Upgrade	58,505	95,550	95,550	203,430	105,400	72,150	112.90%
417.7100.55510	Street Resurfacing	486,771	560,000	485,018	570,000	580,000	590,000	1.79%
417.7100.55520	Sidewalks, Curbs, & Gutters	-	40,000	40,000	45,000	50,000	50,000	12.50%
417.7100.55530	Alley Repair/Resurfacing	-	25,000	25,000	25,000	25,000	25,000	0.00%

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**2019 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
417.7100.55531	Stormsewer Improvements	-	85,000	34,295	185,000	90,000	40,000	117.65%
417.7100.55536	Maple Hill Bridge Reconstruction	18,144	390,000	335,607	-	-	-	-100.00%
417.7100.55537	I-75 Interchange Improvements	-	-	-	-	-	250,000	0.00%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna)	-	-	-	100,000	-	-	0.00%
417.7100.55540	W. Plum St. Reconstruction	-	-	-	-	300,000	-	0.00%
417.7100.55541	Wunderwood Drive Improvements	-	-	-	-	175,000	-	0.00%
417.7100.55553	N. Hyatt-Park Traffic Signal	-	22,000	-	-	240,000	-	-100.00%
417.7100.55555	Main St. Streetscape	66,165	20,000	50,000	75,000	1,842,000	-	275.00%
417.7100.55556	County Road 25A Reconstruction	216,615	-	350,000	75,000	1,490,000	-	0.00%
417.7100.55557	Kyle Park Road	-	-	20,000	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	-	-	-	50,000	-	-	0.00%
417.7100.55562	Weller Drive Improvements	132,847	-	-	-	-	-	0.00%
417.7100.55569	I-75 Storm Drainage Improvements	-	-	-	350,000	-	-	0.00%
	Sub-Total Capital Outlay	1,648,328	2,383,850	2,661,270	2,172,680	5,990,450	1,551,900	-8.86%
417.7100.57130	Trf-Bond Ret. Fund Prin.	806,800	865,800	990,800	905,800	268,300	48,300	4.62%
417.7100.57140	Trf-Bond Ret. Fund Int.	44,194	52,325	52,325	31,188	5,500	-	-40.40%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	36,254	37,500	61,540	65,000	65,000	65,000	73.33%
417.7100.57310	Tax Refunds	80,794	75,000	75,000	75,000	75,000	75,000	0.00%
417.7100.57500	Advance Out (to General Fund)	-	150,000	-	-	-	-	-100.00%
	Sub-Total Transfer/Refunds	968,042	1,180,625	1,179,665	1,076,988	413,800	188,300	-8.78%
<b>Total Expenditures</b>		<b>2,619,668</b>	<b>3,567,575</b>	<b>3,843,630</b>	<b>3,252,268</b>	<b>6,406,850</b>	<b>1,743,300</b>	<b>-8.84%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>316,895</b>	<b>10,276</b>	<b>(402,207)</b>	<b>(53,012)</b>	<b>(259,748)</b>	<b>1,607,743</b>	
<b>Fund Balance January 1st</b>		<b>1,162,221</b>	<b>1,479,116</b>	<b>1,479,116</b>	<b>1,076,909</b>	<b>1,023,897</b>	<b>764,149</b>	
<b>Fund Balance December 31st</b>		<b>1,479,116</b>	<b>1,489,392</b>	<b>1,076,909</b>	<b>1,023,897</b>	<b>764,149</b>	<b>2,371,892</b>	
<b>Reserve For Encumbrances</b>		<b>1,148,980</b>	<b>100,000</b>	<b>370,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>330,136</b>	<b>1,389,392</b>	<b>706,909</b>	<b>923,897</b>	<b>664,149</b>	<b>2,271,892</b>	

## **PARKS CAPITAL IMPROVEMENT FUND**

### **Commentary:**

This fund was funded primarily by the .25% Parks income tax levy. This levy expired on December 31, 2012. All new parks improvements will come from the Capital Improvement Income Tax levy approved in May 2011.

**2019 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
420.0000.41500	Income Tax Receipts (.25)	3,503	3,000	-	-	-	-	-100.00%
420.0000.47840	Park Development Fee	3,379	-	11,794	5,000	5,000	5,000	100.00%
420.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>6,882</b>	<b>3,000</b>	<b>11,794</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>66.67%</b>
420.7105.55207	Equipment - Pool/Parks	2,035	5,000	1,333	14,000	8,000	10,000	180.00%
	Sub-Total Capital Outlay	2,035	5,000	1,333	14,000	8,000	10,000	180.00%
<b>Total Expenditures</b>		<b>2,035</b>	<b>5,000</b>	<b>1,333</b>	<b>14,000</b>	<b>8,000</b>	<b>10,000</b>	<b>180.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>4,847</b>	<b>(2,000)</b>	<b>10,461</b>	<b>(9,000)</b>	<b>(3,000)</b>	<b>(5,000)</b>	
<b>Fund Balance January 1st</b>		<b>59,263</b>	<b>64,110</b>	<b>64,110</b>	<b>74,571</b>	<b>65,571</b>	<b>62,571</b>	
<b>Fund Balance December 31st</b>		<b>64,110</b>	<b>62,110</b>	<b>74,571</b>	<b>65,571</b>	<b>62,571</b>	<b>57,571</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2019 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
605.0000.43230	ODOT/CMAQ Grant	124,335	-	120,227	-	-	-	0.00%
605.0000.44310	Electric Light & Power Charges	16,853,989	17,667,127	18,981,603	19,180,683	20,139,717	21,146,703	8.57%
605.0000.44330	Electric Line Extension Fees	26,582	50,000	25,000	50,000	50,000	50,000	0.00%
605.0000.47100	Sale of Assets	15,850	-	17,322	-	-	-	0.00%
605.0000.47435	Assessments	2,061	2,061	2,061	2,061	2,061	2,061	0.00%
605.0000.47850	NAWA- Generator Charges	30,561	107,500	110,083	110,500	110,500	57,500	2.79%
605.0000.47890	Other Misc. Revenue	299,156	75,000	75,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	6,115,000	5,250,000	5,250,000	4,900,000	4,550,000	4,200,000	-6.67%
605.0000.48160	Premium on Sale of Debt	27,060	15,000	21,840	20,000	20,000	15,000	33.33%
605.0000.49210	Reimbursements	275,042	25,000	112,066	25,000	25,000	25,000	0.00%
605.0000.49999	Credit Card Clearance	(700)	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>23,768,936</b>	<b>23,191,688</b>	<b>24,715,202</b>	<b>24,363,244</b>	<b>24,972,278</b>	<b>25,571,264</b>	<b>5.05%</b>
Administration	Personnel	108,063	111,284	108,974	102,721	107,812	112,217	-7.69%
	Other Operating	780,691	822,938	811,243	853,399	866,119	888,182	3.70%
	Debt Service	1,240,669	6,286,959	6,221,519	5,426,250	5,065,500	4,704,750	-13.69%
	Transfers	224,520	232,221	232,221	246,731	256,751	266,332	6.25%
	Sub-total Administration	2,353,943	7,453,402	7,373,957	6,629,101	6,296,182	5,971,481	-11.06%
Distribution	Personnel	1,222,620	1,160,125	1,177,742	1,175,508	1,207,814	1,243,098	1.33%
	Operating	378,172	508,560	425,717	526,565	513,072	525,329	3.54%
	Capital Outlay	1,771,949	4,004,000	6,228,007	412,500	1,990,000	340,000	-89.70%
	Refunds	1,783	4,000	2,000	4,000	4,000	4,000	0.00%
	Sub-Total Distribution	3,374,524	5,676,685	7,833,466	2,118,573	3,714,886	2,112,427	-62.68%
Purchase of Power		13,039,610	13,427,068	14,601,233	15,215,000	15,976,693	16,775,528	13.32%
<b>Total Expenditures</b>		<b>18,768,077</b>	<b>26,557,155</b>	<b>29,808,656</b>	<b>23,962,674</b>	<b>25,987,761</b>	<b>24,859,436</b>	<b>-9.77%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>5,000,859</b>	<b>(3,365,467)</b>	<b>(5,093,454)</b>	<b>400,570</b>	<b>(1,015,483)</b>	<b>711,828</b>	
<b>Fund Balance January 1st</b>		<b>6,646,155</b>	<b>11,647,014</b>	<b>11,647,014</b>	<b>6,553,560</b>	<b>6,954,130</b>	<b>5,938,647</b>	
<b>Fund Balance December 31st</b>		<b>11,647,014</b>	<b>8,281,547</b>	<b>6,553,560</b>	<b>6,954,130</b>	<b>5,938,647</b>	<b>6,650,475</b>	
<b>Reserve For Encumbrances</b>		<b>6,344,167</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Unencumbered Fund Balance at December 31</b>		<b>5,302,847</b>	<b>6,281,547</b>	<b>4,553,560</b>	<b>5,954,130</b>	<b>4,938,647</b>	<b>5,650,475</b>	

## ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

### Commentary:

#### STAFFING

	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0.15	0.15	0.15	0
Utility Director	F	0.5	0.5	0.5	0.5	0	0	0	0
Deputy Director of Municipal Services and Engineering	F	0	0	0	0	0.35	0.35	0.35	0.35
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Electric Admin. Total</b>		<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.35</b>

#### BUDGET HIGHLIGHTS

Electric Administration expenses are charged to this department. This includes 35% of the Director's salary, 50% of the secretary's salary, and 50% of the GIS Technician's salary.

Dues and Subscriptions-Includes OMEA-\$8,800 and APPA- \$4,500.

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

KWH Tax- This is a state levied-locally shared tax, which went into effect on May 1, 2001. Revenues generated from city customers must be credited to the general fund. Revenues collected from customers outside the city must go to the state.

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
605.5260.51000	Salary & Wages	79,947	83,204	77,694	72,686	76,320	80,136	-12.64%
605.5260.51075	Overtime	40	-	-	-	-	-	0.00%
605.5260.51110	O.P.E.R.S.	11,187	11,649	10,877	10,176	10,685	11,219	-12.64%
605.5260.51125	Medicare	1,159	1,206	1,127	1,054	1,107	1,162	-12.61%
605.5260.51200	Health Insurance	13,070	12,565	17,472	17,000	17,850	17,850	35.30%
605.5260.51300	Worker's Compensation	2,560	2,560	1,804	1,805	1,850	1,850	-29.49%
605.5260.51400	Life Insurance	100	100	-	-	-	-	-100.00%
	Sub-Total Personnel	108,063	111,284	108,974	102,721	107,812	112,217	-7.69%
605.5260.52100	Travel & Training	7,576	6,000	5,000	4,500	4,500	4,500	-25.00%
605.5260.53320	Engineering	7,798	7,000	5,625	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	5,125	6,000	7,226	6,000	6,000	6,000	0.00%
605.5260.53360	Economic Development	10,664	15,000	15,000	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	10,172	25,000	10,000	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	24,824	22,500	19,274	20,000	20,000	20,000	-11.11%
605.5260.53410	Maintenance Contracts	20,508	18,000	26,180	25,000	25,000	25,000	38.89%
605.5260.53600	Advertising	733	1,000	1,000	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	2,152	1,500	1,500	1,500	800	800	0.00%
605.5260.53800	Dues & Subscriptions	13,400	13,400	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	16,106	20,000	20,000	20,000	12,000	12,000	0.00%
605.5260.53991	Electric Excise Tax - Local	644,883	669,162	669,162	695,928	716,806	738,310	4.00%
605.5260.53992	Electric Excise Tax - Outside	16,358	17,376	17,376	18,071	18,613	19,172	4.00%
605.5260.54100	Office Supplies	392	1,000	500	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	780,691	822,938	811,243	853,399	866,119	888,182	3.70%
605.5260.56100	Debt Payment - Principal	1,226,000	6,114,666	6,115,000	5,250,000	4,900,000	4,550,000	-14.14%
605.5260.56200	Debt Payment - Interest	14,669	172,293	106,519	176,250	165,500	154,750	2.30%
	Sub-Total Debt Service	1,240,669	6,286,959	6,221,519	5,426,250	5,065,500	4,704,750	-13.69%
605.5260.57205	Utility Billing Charges - Reimb.	85,956	87,007	87,007	94,256	98,939	102,997	8.33%
605.5260.57210	Administrative Reimbursements	138,564	145,214	145,214	152,475	157,812	163,335	5.00%
	Sub-Total Transfers	224,520	232,221	232,221	246,731	256,751	266,332	6.25%
<b>Total Administration Expenditures</b>		<b>2,353,943</b>	<b>7,453,402</b>	<b>7,373,957</b>	<b>6,629,101</b>	<b>6,296,181</b>	<b>5,971,481</b>	<b>-11.06%</b>

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

		<b>STAFFING</b>							
	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Superintendent	F	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
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
Apprentice Lineman	F	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Laborer	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Store Room Clerk	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reader (50%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
<b>ELECTRIC DISTRIBUTION TOTAL</b>		<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>

		<b>PERFORMANCE MEASURES</b>							
		<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Estimated</u>	<u>2018 Estimated</u>
MW Peak - Annual		34.2	32	31.7	33.3	34	34	34	34
MwH - Total		137,317	151,000	149,974	156,907	152,510	152,510	152,510	152,510
Residential		46,876	52,210	47,175	46,886	52,732	52,732	52,732	52,732
General Service		21,908	23,000	22,599	21,874	24,423	24,423	24,423	24,423
LP		66,077	73,290	77,721	85,663	73,205	73,205	73,205	73,205
No Charge		2,454	2,500	2,479	2,484	2,500	2,500	2,500	2,500
Street Lights Maintained		1,425	1,425	1,510	1,559	1,425	1,425	1,425	1,425
Meters		4,939	4,850	4,927	4,918	4,850	4,850	4,850	4,850
Trees Trimmed(mi)		6.5	6.5	3.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory		\$1,500,000	\$1,500,000	\$1,016,463	\$1,205,881	\$1,167,256	\$1,147,960	\$1,200,000	\$1,200,000

## **BUDGET HIGHLIGHTS**

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

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

**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
605.5270.51000	Salary & Wages	745,949	743,077	745,301	759,174	778,613	799,328	2.17%
605.5270.51050	Wages - Part Time	12,866	18,500	11,650	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	78,066	25,000	53,525	25,000	25,000	25,000	0.00%
605.5270.51076	Mutual Aid Overtime	33,400	5,000	1,000	5,000	5,000	5,000	0.00%
605.5270.51110	O.P.E.R.S.	115,533	110,821	113,607	113,074	115,796	118,696	2.03%
605.5270.51125	Medicare	12,159	11,478	11,766	11,711	11,993	12,294	2.03%
605.5270.51200	Health Insurance	191,804	207,149	205,031	207,149	217,506	228,381	0.00%
605.5270.51300	Worker's Compensation	19,172	22,500	19,212	19,225	19,706	20,198	-14.56%
605.5270.51400	Life Insurance	553	600	650	675	700	700	12.50%
605.5270.51500	Uniforms	13,118	16,000	16,000	16,000	15,000	15,000	0.00%
	Sub-Total Personnel	1,222,620	1,160,125	1,177,742	1,175,509	1,207,814	1,243,097	1.33%
605.5270.52100	Travel & Training	21,027	30,000	26,745	30,000	30,000	30,000	0.00%
605.5270.53100	Utilities	12,496	30,000	14,246	20,000	20,000	30,000	-33.33%
605.5270.53210	Uniform Rental	15,031	15,000	20,000	20,000	10,000	14,000	33.33%
605.5270.53352	OSHA/Safety Equipment	2,157	6,000	6,000	6,000	5,000	5,000	0.00%
605.5270.53384	PCB Removal & Testing	975	1,000	1,000	1,000	1,000	1,000	0.00%
605.5270.53410	Equipment Maintenance	29,526	50,000	35,000	55,000	55,000	40,000	10.00%
605.5270.53420	Facilities Maintenance	8,513	15,000	10,000	15,000	15,000	15,000	0.00%
605.5270.53440	Radio Maintenance	250	1,500	1,187	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	-	5,000	5,000	5,000	5,000	5,000	0.00%
605.5270.53451	Substation Maintenance	12,817	25,000	13,548	25,000	25,000	25,000	0.00%
605.5270.53500	Insurance	58,000	62,060	62,554	75,065	82,572	90,829	20.96%
605.5270.53990	Other Contractual	65,601	50,000	50,000	50,000	50,000	50,000	0.00%
605.5270.54200	Equipment Operation	28,288	25,000	30,670	30,000	30,000	25,000	20.00%
605.5270.54600	Electric Supplies	29,885	23,000	23,000	23,000	23,000	23,000	0.00%
605.5270.54610	Electric Meters	3,650	10,000	7,141	10,000	10,000	10,000	0.00%
605.5270.54620	Street Lights	4,908	10,000	5,000	10,000	10,000	10,000	0.00%
605.5270.54700	Other Supplies	12,539	20,000	15,000	20,000	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	1,619	25,000	20,000	25,000	25,000	25,000	0.00%
605.5270.54732	Overhead Transformers	24,942	25,000	25,000	25,000	25,000	25,000	0.00%
605.5270.54733	Underground Transformers	30,040	30,000	30,000	30,000	30,000	30,000	0.00%
605.5270.54734	Overhead Conductors	8,284	25,000	14,634	25,000	20,000	25,000	0.00%
605.5270.54735	Underground Conductors	7,624	25,000	9,992	25,000	20,000	25,000	0.00%
	Sub-Total Other Operating	378,172	508,560	425,717	526,565	513,072	525,329	3.54%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
605.5270.55100	Facilities	-	-	-	100,000	500,000	-	100.00%
605.5270.55110	Service Center	1,701	-	-	-	-	-	0.00%
605.5270.55200	Equipment	334,882	124,000	291,300	42,500	720,000	70,000	-65.73%
605.5270.55214	SCADA System	-	-	-	-	500,000	-	0.00%
605.5270.55413	Street Light Conversion	41,616	50,000	49,930	60,000	60,000	60,000	20.00%
605.5270.55709	Cedar Grove	-	50,000	42,579	-	-	-	-100.00%
605.5270.55711	69 KV Loop	(25,700)	-	-	-	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	1,307,521	3,500,000	500,000	-	-	-	-100.00%
605.5270.55719	Rosewood	25,643	40,000	10,000	-	-	-	-100.00%
605.5270.55721	New Subdivision Development	-	80,000	-	150,000	150,000	150,000	87.50%
605.5270.55725	County Rd 25A Improvements	14,499	-	13,970	-	-	-	0.00%
605.5270.55730	Line Improvements	45,283	60,000	67,000	60,000	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	26,504	100,000	5,253,228	-	-	-	-100.00%
	Sub-Total Capital Outlay	1,771,949	4,004,000	6,228,007	412,500	1,990,000	340,000	-89.70%
605.5270.57300	Refunds	1,783	4,000	2,000	4,000	4,000	4,000	0.00%
	Sub-Total Refunds	1,783	4,000	2,000	4,000	4,000	4,000	0.00%
<b>Total Distribution Expenditures</b>		<b>3,374,524</b>	<b>5,676,685</b>	<b>7,833,466</b>	<b>2,118,574</b>	<b>3,714,886</b>	<b>2,112,426</b>	<b>-62.68%</b>

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# **ELECTRIC FUND - DEPARTMENT: PURCHASE OF POWER**

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

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
605.5280.53970	Power Purchase	13,039,610	13,427,068	14,601,233	15,215,000	15,976,693	16,775,528	13.32%
<b>Total Expenditures</b>		<b>13,039,610</b>	<b>13,427,068</b>	<b>14,601,233</b>	<b>15,215,000</b>	<b>15,976,693</b>	<b>16,775,528</b>	

**2019 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
608.0000.43200	State Grant	-	-	-	-	-	-	0.00%
608.0000.44410	Water & Supply Charges	2,798,250	2,904,067	2,875,026	3,271,508	3,369,653	3,470,743	12.65%
608.0000.44420	Sale of Bulk Water	1,427	-	8,389	-	-	-	0.00%
608.0000.44430	Water Tap-In Fees	60,175	30,000	50,000	40,000	40,000	30,000	33.33%
608.0000.44450	Intervening User Fees	149	5,000	4,211	5,000	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	410,845	402,085	385,473	491,011	501,646	511,157	22.12%
608.0000.44475	NAWA- Well Charges	23,361	23,000	23,334	23,500	23,500	23,500	2.17%
608.0000.47100	Sale of Assets	-	1,000	-	1,000	1,000	1,000	0.00%
608.0000.47300	Rental Income	-	10,000	-	-	-	-	-100.00%
608.0000.47430	Assessments - Water	3,125	3,500	4,211	3,500	3,500	3,500	0.00%
608.0000.47890	Miscellaneous	1,394	3,000	2,000	2,000	2,000	2,000	-33.33%
608.0000.48110	Sale of Notes	1,948,000	1,693,999	1,678,000	1,438,332	1,232,665	1,526,998	-15.09%
608.0000.48160	Premium on Debt Sale	8,932	10,500	6,912	10,500	10,500	10,500	0.00%
608.0000.49210	Reimbursements	13,724	3,000	16,779	10,000	10,000	10,000	233.33%
<b>Total Receipts</b>		<b>5,269,382</b>	<b>5,089,151</b>	<b>5,054,335</b>	<b>5,296,351</b>	<b>5,199,464</b>	<b>5,594,398</b>	<b>4.07%</b>
Administration	Personnel	48,989	51,936	48,230	47,839	50,186	52,645	-7.89%
	Other Operating	17,840	40,800	30,506	44,800	39,600	40,600	9.80%
	Debt Service	2,258,288	2,065,923	2,062,023	1,747,529	1,657,749	1,454,132	-15.41%
	Transfers	135,254	151,201	151,201	155,864	161,659	166,903	3.08%
	Sub-total Administration	2,460,371	2,309,860	2,291,960	1,996,032	1,909,194	1,714,280	-13.59%
Distribution	Personnel	267,743	283,486	254,984	264,010	270,909	276,580	-6.87%
	Operating	110,821	195,647	156,296	236,669	386,846	388,072	20.97%
	Capital Outlay	95,011	150,250	187,214	66,250	265,000	645,000	-55.91%
	Refunds	214	1,500	-	1,500	1,500	1,500	0.00%
	Sub-Total Distribution	473,789	630,883	598,494	568,429	924,255	1,311,152	-9.90%
Treatment	Personnel	402,746	402,085	385,473	491,011	501,647	511,158	22.12%
	Operating	1,913,515	2,047,569	1,888,329	2,129,472	2,193,356	2,259,157	4.00%
	Sub-Total Distribution	2,316,261	2,449,654	2,273,802	2,620,483	2,695,003	2,770,315	6.97%
<b>Total Expenditures</b>		<b>5,250,421</b>	<b>5,390,397</b>	<b>5,164,256</b>	<b>5,184,944</b>	<b>5,528,452</b>	<b>5,795,747</b>	<b>-3.81%</b>

**2019 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		18,961	(301,246)	(109,921)	111,407	(328,988)	(201,349)	
Fund Balance January 1st		1,353,564	1,372,525	1,372,525	1,262,604	1,374,011	1,045,023	
Fund Balance December 31st		1,372,525	1,071,279	1,262,604	1,374,011	1,045,023	843,674	
Reserve For Encumbrances		420,042	100,000	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		952,483	971,279	1,162,604	1,274,011	945,023	743,674	

## WATER FUND - DEPARTMENT: WATER ADMINISTRATION

### Commentary:

#### STAFFING

	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0.05	0.05	0.05	0
Utility Director	F	0.2	0.2	0.2	0.2	0	0	0	0
Assistant Director of Municipal Services and Engineering		0	0	0	0	0.15	0.15	0.15	0.15
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Water Administration Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.6</b>

#### BUDGET HIGHLIGHTS

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

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

Printing and reproduction- \$400 for CCR

**WATER FUND - DEPARTMENT - WATER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
608.5290.51000	Salary & Wages	33,546	35,863	33,583	32,485	34,104	35,803	-9.42%
608.5290.51110	O.P.E.R.S.	4,697	5,021	4,702	4,548	4,775	5,012	-9.42%
608.5290.51125	Medicare	486	520	487	471	495	519	-9.42%
608.5290.51200	Health Insurance	8,697	8,922	8,613	8,750	9,188	9,647	-1.93%
608.5290.51300	Worker's Compensation	1,530	1,575	810	1,550	1,589	1,629	-1.59%
608.5290.51400	Life Insurance	33	35	35	35	35	35	0.00%
	Sub-Total Personnel	48,989	51,936	48,230	47,839	50,186	52,645	-7.89%
608.5290.52100	Travel & Training	1,223	2,000	1,458	2,000	2,000	2,000	0.00%
608.5290.53320	Engineering	43	5,000	5,000	10,000	5,000	5,000	100.00%
608.5290.53363	Mapping Contract	4,859	6,000	4,149	6,000	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	8,626	12,000	14,599	12,000	12,000	12,000	0.00%
608.5290.53600	Advertising	600	1,000	500	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	262	800	800	800	500	500	0.00%
608.5290.53800	Dues & Subscriptions	643	6,000	1,000	5,000	5,000	6,000	-16.67%
608.5290.53990	Other Contractual	831	6,000	2,000	6,000	6,100	6,100	0.00%
608.5290.54100	Office Supplies	753	2,000	1,000	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	17,840	40,800	30,506	44,800	39,600	40,600	9.80%
608.5290.56050	Cost of Debt Issuance	8,212	10,000	6,100	7,500	7,500	7,500	-25.00%
608.5290.56100	Debt Payment - Principal	2,222,030	2,012,816	2,012,816	1,707,149	1,621,482	1,415,815	-15.19%
608.5290.56200	Debt Payment - Interest	28,046	43,107	43,107	32,880	28,767	30,817	-23.72%
	Sub-Total Debt Service	2,258,288	2,065,923	2,062,023	1,747,529	1,657,749	1,454,132	-15.41%
608.5290.57205	Utility Billing Charges - Reimb.	49,246	55,769	55,769	56,537	58,856	60,502	1.38%
608.5290.57210	Adm. Reimbursements	86,008	95,432	95,432	99,327	102,803	106,401	4.08%
	Sub-Total Transfers	135,254	151,201	151,201	155,864	161,659	166,903	3.08%
<b>Total Administration Expenditures</b>		<b>2,460,371</b>	<b>2,309,860</b>	<b>2,291,960</b>	<b>1,996,032</b>	<b>1,909,194</b>	<b>1,714,280</b>	<b>-13.59%</b>

## WATER FUND - DEPARTMENT: WATER DISTRIBUTION

### STAFFING

		2012	2013	2014	2015	2016	2017	2018	2019
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Supt.	F	0.50	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.70	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.70	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.70	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Maint.Specialist II (2)	F	1.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.69	0.80	0.80	0.80	0.46	0.46	0.46	0.46
<b>WATER DISTRIBUTION TOTAL</b>		<b>4.69</b>	<b>3.60</b>	<b>4.10</b>	<b>4.10</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>

### PERFORMANCE MEASURES

	2012	2013	2014	2015	2016	2017	2018	2019
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Meters Installed	12	25	22	14	17	14	15	15
Meters Replaced	125	40	26	17	6	5	20	20
Total Meters	4,088	4,113	4,135	4,159	4,177	4,204	4,224	4,224
Service Calls	500	450	400	269	270	270	270	270
Utility Markings	500	1,100	850	1,256	1,282	1,231	1,300	1,300
Taps	15	25	20	14	17	16	15	15
Miles of Water Main	57	57	57	57	57	59	59	59
Water Main Breaks	12	6	11	6	4	2	10	10

### 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 who is billed at 30%.

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
608.5300.51000	Salary & Wages	179,417	179,785	170,250	171,698	176,064	179,287	-4.50%
608.5300.51050	Wages - Part Time	6,340	10,000	10,000	10,000	10,000	10,000	0.00%
608.5300.51075	Overtime	7,076	11,000	7,500	11,000	11,000	11,000	0.00%
608.5300.51110	O.P.E.R.S.	26,346	28,110	26,285	26,978	27,589	28,040	-4.03%
608.5300.51125	Medicare	2,794	2,911	2,722	2,794	2,857	2,904	-4.02%
608.5300.51200	Health Insurance	38,894	44,105	31,689	35,000	36,750	38,588	-20.64%
608.5300.51300	Worker's Compensation	5,020	5,400	4,363	4,365	4,474	4,586	-19.17%
608.5300.51400	Life Insurance	170	175	175	175	175	175	0.00%
608.5300.51500	Uniforms	1,686	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	267,743	283,486	254,984	264,010	270,909	276,580	-6.87%
608.5300.52100	Travel & Training	1,920	3,500	3,000	3,500	3,500	3,500	0.00%
608.5300.53100	Utilities	23,299	40,000	40,000	40,000	40,000	40,000	0.00%
608.5300.53352	OSHA/Safety Equipment	-	2,500	2,000	2,500	2,500	2,500	0.00%
608.5300.53360	Lab Fees	-	250	-	-	-	-	-100.00%
608.5300.53410	Equipment Maintenance	8,776	11,000	8,000	11,000	11,000	11,000	0.00%
608.5300.53420	Facilities Maintenance	4,569	6,000	6,000	6,000	6,000	6,050	0.00%
608.5300.53425	Tower Maintenance	-	-	-	-	200,000	200,000	0.00%
608.5300.53426	WRRSP Maintenance	6,460	15,000	13,670	15,000	15,000	15,000	0.00%
608.5300.53440	Radio Maintenance	-	700	-	700	700	700	0.00%
608.5300.53450	System Maintenance	2,410	9,000	4,000	9,000	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	10,000	-	15,000	-	-	50.00%
608.5300.53453	Well Head Monitoring	4,507	6,000	6,000	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	16,820	17,997	18,141	21,769	23,946	25,622	20.96%
608.5300.53970	Line Oversizing	-	5,500	-	5,500	5,500	5,500	0.00%
608.5300.53990	Other Contractual	4,407	10,000	13,771	42,500	12,500	12,000	325.00%
608.5300.54200	Equipment Operation	6,663	10,000	7,500	10,000	10,000	10,000	0.00%
608.5300.54400	Small Tools	2,293	2,000	1,000	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	667	2,700	1,300	2,700	2,700	2,700	0.00%
608.5300.54800	System Supplies	12,369	22,000	16,000	22,000	15,000	15,000	0.00%
608.5300.54810	Chemicals	1,416	1,500	800	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	14,245	20,000	15,114	20,000	20,000	20,000	0.00%
	Sub-Total Other Operating	110,821	195,647	156,296	236,669	386,846	388,072	20.97%

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**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
608.5300.55110	Service Center	-	25,000	-	25,000	-	500,000	0.00%
608.5300.55200	Equipment	44,995	25,250	68,714	11,250	10,000	75,000	-55.45%
608.5300.55630	Water Line Improvements	9,461		-	30,000	30,000	70,000	100.00%
608.5300.55632	Water Tower Renovation	30,980	100,000	113,750	-	50,000	-	-100.00%
608.5300.55648	Water Line - Wonderwood	9,575	-	4,750	-	175,000	-	0.00%
	Sub-Total Capital Outlay	95,011	150,250	187,214	66,250	265,000	645,000	-55.91%
608.5300.57150	Transfer - Grant Fund							0.00%
608.5300.57200	Reimbursements	-	1,500	-	1,500	1,500	1,500	0.00%
608.5300.57300	Refunds	214	-	-	-	-	-	0.00%
	Sub-Total Refunds	214	1,500	-	1,500	1,500	1,500	0.00%
<b>Total Distribution Expenditures</b>		<b>473,789</b>	<b>630,883</b>	<b>598,494</b>	<b>538,429</b>	<b>924,255</b>	<b>1,311,152</b>	<b>-14.65%</b>

## WATER FUND - DEPARTMENT: WATER TREATMENT

### Commentary:

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

### STAFFING

	<u>F/P/S</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.05	0.05	0.05	
Utility Director	F	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.05	0.05	0.05	0.05
Assistant Utility Director	F	0.00	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
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
<b>WATER TREATMENT TOTAL</b>		<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>	<b>5.35</b>

### PERFORMANCE MEASURES

	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2018 <u>Estimated</u>
NAWA Total Water Produced (MG)	950.000	1,125.000	997.000	1,026.000	1,110.000	1,050.000	1,125.000	1,125.000
Tipp City Total Water Usage MG	438.400	418.200	450.000	527.000	607.000	616.000	610.000	610.000
Tipp Average Daily Demand MG	1.230	1.750	1.340	1.433	1.650	1.710	1.750	1.750
Tipp Maximum Daily Demand MG	2.537	2.323	2.200	2.318	2.555	2.716	2.700	2.700

### 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
608.5305.51000	Salary & Wages	280,481	270,732	260,000	338,000	342,207	346,523	24.85%
608.5305.51075	Overtime	7,318	9,000	14,355	9,000	9,000	9,000	0.00%
608.5305.51110	O.P.E.R.S.	38,177	39,163	38,410	48,580	49,169	49,773	24.05%
608.5305.51125	Medicare	3,986	4,056	3,978	5,032	5,093	5,155	24.06%
608.5305.51200	Health Insurance	62,676	66,509	57,386	81,554	85,632	89,914	22.62%
608.5305.51300	Worker's Compensation	7,593	7,800	6,519	6,520	8,221	8,468	-16.41%
608.5305.51400	Life Insurance	204	200	200	200	200	200	0.00%
608.5305.51500	Uniforms	236	125	125	125	125	125	0.00%
608.5305.51501	Communication	2,075	4,500	4,500	2,000	2,000	2,000	-55.56%
	Sub-Total Personnel	402,746	402,085	385,473	491,011	501,647	511,158	22.12%
608.5305.53385	NAWA-Treatment Charges	1,913,515	2,047,569	1,888,329	2,129,472	2,193,356	2,259,157	4.00%
	Sub-Total Other Operating	1,913,515	2,047,569	1,888,329	2,129,472	2,193,356	2,259,157	4.00%
<b>Total Treatment Expenditures</b>		<b>2,316,261</b>	<b>2,449,654</b>	<b>2,273,802</b>	<b>2,620,483</b>	<b>2,695,003</b>	<b>2,770,315</b>	<b>6.97%</b>

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**2019 BUDGET WORKSHEET  
WATER TOWER CONSTRUCTION FUND**

This project fund was established to account for the revenues and expenditures for the construction of a new water tower to replace the tower at Bowman Ave. Funding is to be provided by: OPWC Loan - \$2,400,000

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2018-19 % Inc/Dec</u>
614.0000.43210	State Grant	-	-	-	-	-	0.00%
614.0000.48140	State Loan	-	2,400,000	-	2,400,000	-	0.00%
614.0000.48160	Premium on Sale of Debt	-	-	-	-	-	0.00%
Total Receipts		-	2,400,000	-	2,400,000	-	0.00%
614.7430.55620	Water Tower Construction	-	2,400,000	-	2,400,000	-	0.00%
Sub-Total Capital Outlay		-	2,400,000	-	2,400,000	-	0.00%
<b>Total Expenditures</b>		-	<b>2,400,000</b>	-	<b>2,400,000</b>	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	

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**2019 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
620.0000.43200	State Grants	193,299	-	-	-	-	-	0.00%
620.0000.43205	Local Grants	193,298	-	-	-	-	-	0.00%
620.0000.44510	Sewer Charges	1,841,013	1,880,109	1,917,711	1,956,065	1,995,187	2,035,090	4.04%
620.0000.44530	Sewer Tap-In Fees	47,313	25,000	57,500	50,000	50,000	25,000	100.00%
620.0000.44550	Sewer Intervening User	1,221	-	-	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	12,236	7,500	7,759	8,000	8,000	8,000	6.67%
620.0000.44562	Admin Fee - County I&I	1,360	1,000	862	1,000	1,000	1,000	0.00%
620.0000.47440	N.E. Sewer Assessments	7,114	-	-	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	6,424	7,500	7,651	7,500	7,500	7,500	0.00%
620.0000.47890	Other Misc. Revenue	203	500	500	500	500	500	0.00%
620.0000.48110	Sale of G.O. Notes	1,489,000	1,277,500	1,277,500	945,000	810,000	675,000	-26.03%
620.0000.48160	Premium on Sale of Debt	6,782	10,000	5,383	7,500	7,500	8,000	-25.00%
620.0000.49210	Reimbursements	5,730	1,000	8,864	5,000	5,000	5,000	400.00%
<b>Total Receipts</b>		<b>3,804,993</b>	<b>3,210,109</b>	<b>3,283,730</b>	<b>2,980,565</b>	<b>2,884,687</b>	<b>2,765,090</b>	<b>-7.15%</b>
Administration	Personnel	50,602	52,500	50,687	50,005	52,477	56,477	-4.75%
	Other Operating	11,977	24,100	16,784	20,100	16,100	20,100	-16.60%
	Debt Service	1,682,251	1,469,950	1,530,782	1,317,850	979,600	846,175	-10.35%
	Transfers	127,851	136,181	136,181	140,529	145,873	150,461	3.19%
	Sub-total Administration	1,872,681	1,682,731	1,734,434	1,528,484	1,194,050	1,073,213	-9.17%
Collections/Treat.	Personnel	267,421	298,355	258,897	276,482	282,358	288,143	-7.33%
	Other Operating	810,140	883,154	929,585	964,073	988,829	1,015,490	9.16%
	Capital Outlay	460,810	185,250	151,456	1,111,250	145,000	710,000	499.87%
	Refunds	214	-	1,589	1,000	1,000	-	100.00%
	Sub-Total Treatment	1,538,585	1,366,759	1,341,527	2,352,805	1,417,187	2,013,633	72.14%
<b>Total Expenditures</b>		<b>3,411,266</b>	<b>3,049,490</b>	<b>3,075,961</b>	<b>3,881,289</b>	<b>2,611,237</b>	<b>3,086,846</b>	<b>27.28%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>393,727</b>	<b>160,619</b>	<b>207,769</b>	<b>(900,724)</b>	<b>273,450</b>	<b>(321,756)</b>	
<b>Fund Balance January 1st</b>		<b>1,052,221</b>	<b>1,445,948</b>	<b>1,445,948</b>	<b>1,653,717</b>	<b>752,993</b>	<b>1,026,442</b>	
<b>Fund Balance December 31st</b>		<b>1,445,948</b>	<b>1,606,567</b>	<b>1,653,717</b>	<b>752,993</b>	<b>1,026,442</b>	<b>704,686</b>	
<b>Reserve For Encumbrances</b>		<b>441,448</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>1,004,500</b>	<b>1,506,567</b>	<b>1,553,717</b>	<b>652,993</b>	<b>926,442</b>	<b>604,686</b>	

## SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

### STAFFING

	<u>F/P/S</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0.05	0.05	0.05	0
Utility Director	F	0.2	0.2	0.2	0.2	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0	0.15	0.15	0.15	0.15
Asst. Utility Director	F	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Sewer Administration Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.6</b>

### BUDGET HIGHLIGHTS

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

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.



**SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
620.5310.51000	Salary & Wages	34,155	35,555	33,583	32,485	34,104	35,803	-8.63%
620.5310.51110	O.P.E.R.S.	4,782	4,978	4,702	4,548	4,775	5,012	-8.64%
620.5310.51125	Medicare	458	516	487	471	495	519	-8.72%
620.5310.51200	Health Insurance	8,949	9,171	11,072	11,638	12,220	12,831	26.90%
620.5310.51300	Worker's Compensation	2,233	2,250	793	813	833	2,250	-63.87%
620.5310.51400	Life Insurance	25	30	50	50	50	62	66.67%
	Sub-Total Personnel	50,602	52,500	50,687	50,005	52,477	56,477	-4.75%
620.5310.52100	Travel & Training	12	2,000	-	2,000	2,000	2,000	0.00%
620.5310.53410	Maintenance Agreements	8,747	14,000	14,834	10,000	10,000	14,000	-28.57%
620.5310.53600	Advertising	-	700	200	700	700	700	0.00%
620.5310.53700	Printing & Reproduction	262	500	250	500	500	500	0.00%
620.5310.53800	Dues & Subscriptions	267	400	250	400	400	400	0.00%
620.5310.53990	Other Contractual	2,442	6,000	1,000	6,000	2,000	2,000	0.00%
620.5310.54100	Office Supplies	247	500	250	500	500	500	0.00%
	Sub-Total Other Operating	11,977	24,100	16,784	20,100	16,100	20,100	-16.60%
620.5310.56050	Debt Issuance Costs	6,313	8,000	4,751	5,000	5,000	5,000	-37.50%
620.5310.56100	Debt Payment - Principal	1,660,306	1,429,800	1,499,800	1,287,300	954,800	819,800	-9.97%
620.5310.56200	Debt Payment - Interest	15,632	32,150	26,231	25,550	19,800	21,375	-20.53%
	Sub-Total Debt Service	1,682,251	1,469,950	1,530,782	1,317,850	979,600	846,175	-10.35%
620.5310.57205	Utility Billing Charges - Reimb.	61,483	62,858	62,858	70,671	73,570	75,627	12.43%
620.5310.57210	Adm. Reimbursements	66,368	73,323	73,323	69,858	72,303	74,834	-4.73%
	Sub-Total Transfers	127,851	136,181	136,181	140,529	145,873	150,461	3.19%
<b>Total Administration Expenditures</b>		<b>1,872,681</b>	<b>1,682,731</b>	<b>1,734,434</b>	<b>1,528,484</b>	<b>1,194,050</b>	<b>1,073,213</b>	<b>-9.17%</b>

## SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING							
	F/P/S	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Budget</u>	2019 <u>Budget</u>
Water / Sewer Superintendent	F	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.30	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.30	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	0.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.36	0.80	0.80	0.80	0.46	0.46	0.46	0.46
<b>SEWER TREATMENT TOTAL</b>		<b>2.29</b>	<b>3.80</b>	<b>4.30</b>	<b>4.30</b>	<b>3.96</b>	<b>3.96</b>	<b>3.96</b>	<b>3.96</b>

		PERFORMANCE MEASURES							
		2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Estimated</u>	2019 <u>Estimated</u>
Sewer Cleaned (LF)		12,000	12,000	20,000	50,000	50,000	50,000	50,000	50,000
Average Daily Demand MG		1.50	1.90	2.00	1.76	1.78	1.96	2.00	2.00
Maximum Daily Demand MG		4.49	5.00	6.94	5.81	4.90	4.49	5.00	5.00
Service Calls		20	20	26	10	22	8	20	20
Tap Ins		15	25	7	10	16	14	15	15
Sanitary Sewer Overflows (SSO's)		1	0	2	2	0	0	1	0

### BUDGET HIGHLIGHTS

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

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

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

Other Contractual- \$11,000 Pretreatment Sampling for both location

**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
620.5320.51000	Salary & Wages	174,772	198,227	176,291	188,655	193,451	197,105	-4.83%
620.5320.51050	Wages - Part Time	13,560	10,000	10,000	10,000	10,000	10,000	0.00%
620.5320.51075	Overtime	7,076	11,000	8,500	11,000	10,000	10,000	0.00%
620.5320.51110	O.P.E.R.S.	27,105	30,692	27,271	29,352	29,883	30,395	-4.37%
620.5320.51125	Medicare	2,724	3,179	2,824	3,040	3,095	3,148	-4.37%
620.5320.51200	Health Insurance	35,302	37,911	26,879	27,500	28,875	30,319	-27.46%
620.5320.51300	Worker's Compensation	5,020	5,171	4,757	4,760	4,879	5,001	-7.95%
620.5320.51400	Life Insurance	178	175	175	175	175	175	0.00%
620.5320.51500	Uniforms	1,684	2,000	2,200	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	267,421	298,355	258,897	276,482	282,358	288,143	-7.33%
620.5320.52100	Travel & Training	1,182	2,000	1,000	2,000	2,000	2,000	0.00%
620.5320.53100	Utilities	14,179	20,295	20,295	20,295	20,295	20,295	0.00%
620.5320.53320	Engineering	313	5,000	2,000	5,000	5,000	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	-	3,000	-	3,000	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	697,866	726,981	787,837	803,594	827,702	852,533	10.54%
620.5320.53410	Equipment Maintenance	10,190	10,000	6,500	10,000	10,000	10,000	0.00%
620.5320.53420	Facilities Maintenance	5,201	4,450	4,450	4,450	4,450	4,450	0.00%
620.5320.53440	Radio Maintenance	-	400	400	400	400	400	0.00%
620.5320.53450	System Maintenance	4,136	5,000	2,672	5,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	14,563	15,701	17,261	18,000	18,540	19,096	14.64%
620.5320.53500	Insurance	8,950	9,577	9,653	11,584	12,742	14,016	20.96%
620.5320.53971	Line Oversizing	-	10,000	14,400	10,000	10,000	10,000	0.00%
620.5320.53990	Other Contractual	19,001	25,000	24,000	25,000	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	6,664	10,000	9,000	10,000	10,000	10,000	0.00%
620.5320.54400	Small Tools	1,750	1,750	800	1,750	700	700	0.00%
620.5320.54700	Other Supplies	683	1,000	865	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	1,136	3,000	2,452	3,000	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	24,326	30,000	26,000	30,000	30,000	30,000	0.00%
	Sub-Total Other Operating	810,140	883,154	929,585	964,073	988,829	1,015,490	9.16%

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**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
620.5320.55100	Facilities	-	25,000	-	-	-	-	-100.00%
620.5320.55110	Utility Service Center	-	-	-	25,000	-	500,000	0.00%
620.5320.55200	Equipment	43,136	25,250	66,663	11,250	10,000	75,000	-55.45%
620.5320.55530	I&I Program	215,595	100,000	84,793	200,000	100,000	100,000	100.00%
620.5320.55638	Sewer Line - Floral Acres	-	-	-	600,000	-	-	100.00%
620.5320.55810	Sewer Line Reconstruction	8,780	35,000	-	35,000	35,000	35,000	0.00%
620.5320.55812	Sewer Line Impr. - Kinna Drive	-	-	-	240,000	-	-	100.00%
620.5320.55818	Sewer Pipe Liner	193,299	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	460,810	185,250	151,456	1,111,250	145,000	710,000	499.87%
620.5320.57200	Reimbursements	-	-	-	-	-	-	0.00%
620.5320.57300	Refunds	214	-	1,589	1,000	1,000	-	100.00%
	Sub-Total Transfers	214	-	1,589	1,000	1,000	-	100.00%
<b>Total Treatment Expenditures</b>		<b>1,538,585</b>	<b>1,366,759</b>	<b>1,341,527</b>	<b>2,352,805</b>	<b>1,417,187</b>	<b>2,013,633</b>	<b>72.14%</b>

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	20,079	20,000	25,000	20,000	20,000	20,000	0.00%
<b>Total Receipts</b>		<b>20,079</b>	<b>20,000</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	0.00%
625.9300.57300	Refunds	18,025	20,000	16,000	20,000	20,000	20,000	0.00%
<b>Total Expenditures</b>		<b>18,025</b>	<b>20,000</b>	<b>16,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>2,054</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>189,689</b>	<b>191,743</b>	<b>191,743</b>	<b>200,743</b>	<b>200,743</b>	<b>200,743</b>	
<b>Fund Balance December 31st</b>		<b>191,743</b>	<b>191,743</b>	<b>200,743</b>	<b>200,743</b>	<b>200,743</b>	<b>200,743</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>				

## REFUSE COLLECTION FUND

### Commentary:

The City contracts with an independent refuse hauler for refuse collection and disposal while the City bills the residential properties for this service

### BUDGET HIGHLIGHTS

Contract-Refuse - The fee paid to the contracted hauler for trash collection in the City.

Franchise Fee - Tipp City receives a 5% franchise fee which goes to the General Fund.

Utility Billing Charges Reimbursement - The Refuse Fund repays the General Fund for a percentage (20%) of the costs of operating the utility billing department. This percentage has increased from prior years due to a work load review performed by the Finance Director and Utility Billing Supervisor to determine the approximate amount of time spent on each of the billing components (electric, water, sewer, and refuse)

Administrative Reimbursement- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.



**2019 BUDGET WORKSHEET  
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
630.0000.44610	Refuse Charges	900,531	916,116	916,116	925,277	934,530	962,566	1.00%
630.0000.44690	Other Charges - Bags	5,769	-	500	1,000	1,250	1,250	100.00%
<b>Total Receipts</b>		<b>906,300</b>	<b>916,116</b>	<b>916,616</b>	<b>926,277</b>	<b>935,780</b>	<b>963,816</b>	<b>1.11%</b>
630.5340.53965	Contract - Refuse	882,615	817,000	811,596	819,712	827,909	852,746	0.33%
630.5340.53966	Contract - Franchise Fees	44,333	40,850	45,193	45,645	46,101	47,484	11.74%
630.5340.53990	Other Contractual	4,553	-	2,443	3,500	3,500	3,500	#DIV/0!
	Sub-Total Other Operating	931,501	857,850	859,232	868,857	877,510	903,730	1.28%
630.5340.57205	Utility Billing Charges - Reimb.	49,246	55,873	55,873	62,819	65,395	67,224	12.43%
630.5340.57210	Adm. Reimbursements	12,012	22,123	22,123	15,000	15,000	15,000	-32.20%
	Sub-Total Transfers	61,258	77,996	77,996	77,819	80,395	82,224	-0.23%
<b>Total Expenditures</b>		<b>992,759</b>	<b>935,846</b>	<b>937,228</b>	<b>946,676</b>	<b>957,905</b>	<b>985,954</b>	<b>1.16%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(86,459)</b>	<b>(19,730)</b>	<b>(20,612)</b>	<b>(20,399)</b>	<b>(22,125)</b>	<b>(22,138)</b>	
<b>Fund Balance January 1st</b>		<b>202,529</b>	<b>116,070</b>	<b>116,070</b>	<b>95,458</b>	<b>75,059</b>	<b>52,934</b>	
<b>Fund Balance December 31st</b>		<b>116,070</b>	<b>96,340</b>	<b>95,458</b>	<b>75,059</b>	<b>52,934</b>	<b>30,796</b>	
<b>Reserve For Encumbrances</b>								

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	134,059	125,000	130,000	130,000	130,000	125,000	4.00%
728.0000.49110	Transfers In	4,427	-	-	-	-	-	0.00%
728.0000.49210	Reimbursements	-	-	26	-	-	-	0.00%
<b>Total Receipts</b>		<b>138,486</b>	<b>125,000</b>	<b>130,026</b>	<b>130,000</b>	<b>130,000</b>	<b>125,000</b>	<b>4.00%</b>
728.6190.53344	Insurance Premiums	132,953	125,000	130,000	130,000	130,000	125,000	4.00%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>132,953</b>	<b>125,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>125,000</b>	<b>4.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>5,533</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>993</b>	<b>6,526</b>	<b>6,526</b>	<b>6,552</b>	<b>6,552</b>	<b>6,552</b>	
<b>Fund Balance December 31st</b>		<b>6,526</b>	<b>6,526</b>	<b>6,552</b>	<b>6,552</b>	<b>6,552</b>	<b>6,552</b>	
<b>Reserve For Encumbrances</b>								

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**2019 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>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2020 Projected</u>	<u>2021 Projected</u>	<u>2018-19 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	19,338	20,000	103,362	20,000	20,000	20,000	0.00%
<b>Total Receipts</b>		<b>19,338</b>	<b>20,000</b>	<b>103,362</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	0.00%
830.6550.57300	Contractor Maint. Deposits	117,987	21,285	122,418	20,000	20,000	20,000	-6.04%
<b>Total Expenditures</b>		<b>117,987</b>	<b>21,285</b>	<b>122,418</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	-6.04%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(98,649)</b>	<b>(1,285)</b>	<b>(19,056)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>233,594</b>	<b>134,945</b>	<b>134,945</b>	<b>115,889</b>	<b>115,889</b>	<b>115,889</b>	
<b>Fund Balance December 31st</b>		<b>134,945</b>	<b>133,660</b>	<b>115,889</b>	<b>115,889</b>	<b>115,889</b>	<b>115,889</b>	
<b>Reserve For Encumbrances</b>		<b>133,660</b>	<b>133,660</b>	<b>115,889</b>				

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**APPROPRIATION**

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

**CAPITAL OUTLAY OR  
EXPENDITURE**

An expenditure for an asset with an estimated life or usefulness of at least five years including re-constructions, enlargements and extensions of existing assets (Minimum costs - \$2,500.00).

**CONTINGENCIES**

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

**DEBT**

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

**DISBURSEMENTS**

Money paid out for expenditure and non-governmental purposes.

**EXPENDITURE**

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

**FINES, COSTS AND  
FORFEITURES**

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

**FUND**

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

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**FUND TYPES**

**Governmental Funds**

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

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

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

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

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

**Proprietary Funds**

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

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

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**Fiduciary Funds**

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

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

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

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

**INTERGOVERNMENTAL  
REVENUE**

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

**ITEM OF APPROPRIATION**

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

**NON-REVENUE**

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

**NON-GOVERNMENTAL**

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

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

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



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

**CITY OF TIPP CITY  
2019 BUDGET WORKSHEET**

**GENERAL INFORMATION**

INCORPORATED AS A CITY	1960
FORM OF GOVERNMENT	COUNCIL-MANAGER
POPULATION	9,689 (2010 CENSUS)
AREA	7.5 SQUARE MILES
MILES OF STREET	60 MILES
INCOME TAX RATE	1.5% (Effective 7-1-11)
FULL TIME CITY EMPLOYEES	74
POLICE OFFICERS	20
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY