



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 15th 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%

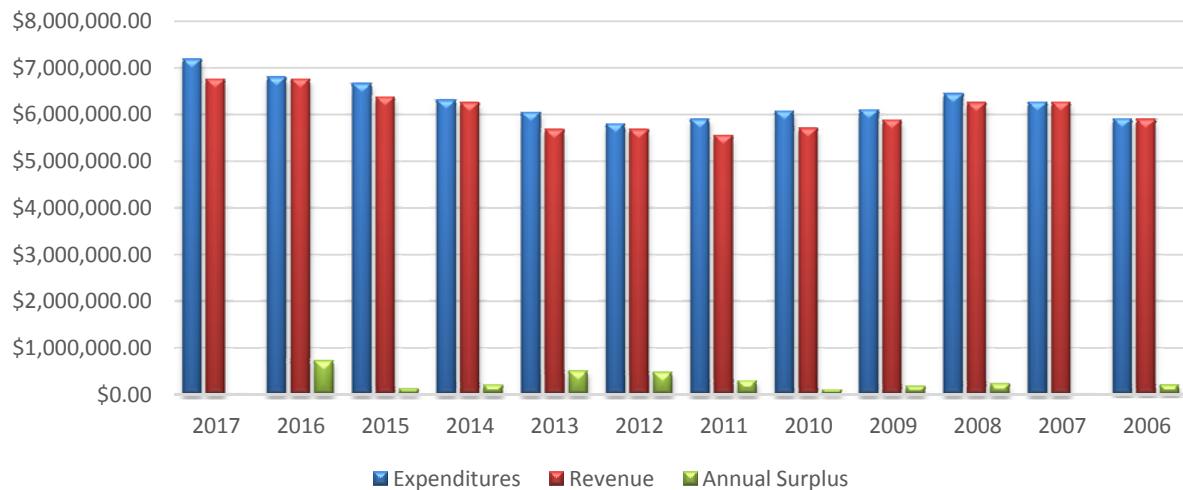
of the budget was spent by year end, and anticipating the 3% difference to cover the planned deficit. It is my intention not to do this going forward. The budget presented for 2019 was reviewed closely with the achieved goal of presenting a balanced General Fund budget. This was made possible by reconfiguring 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).

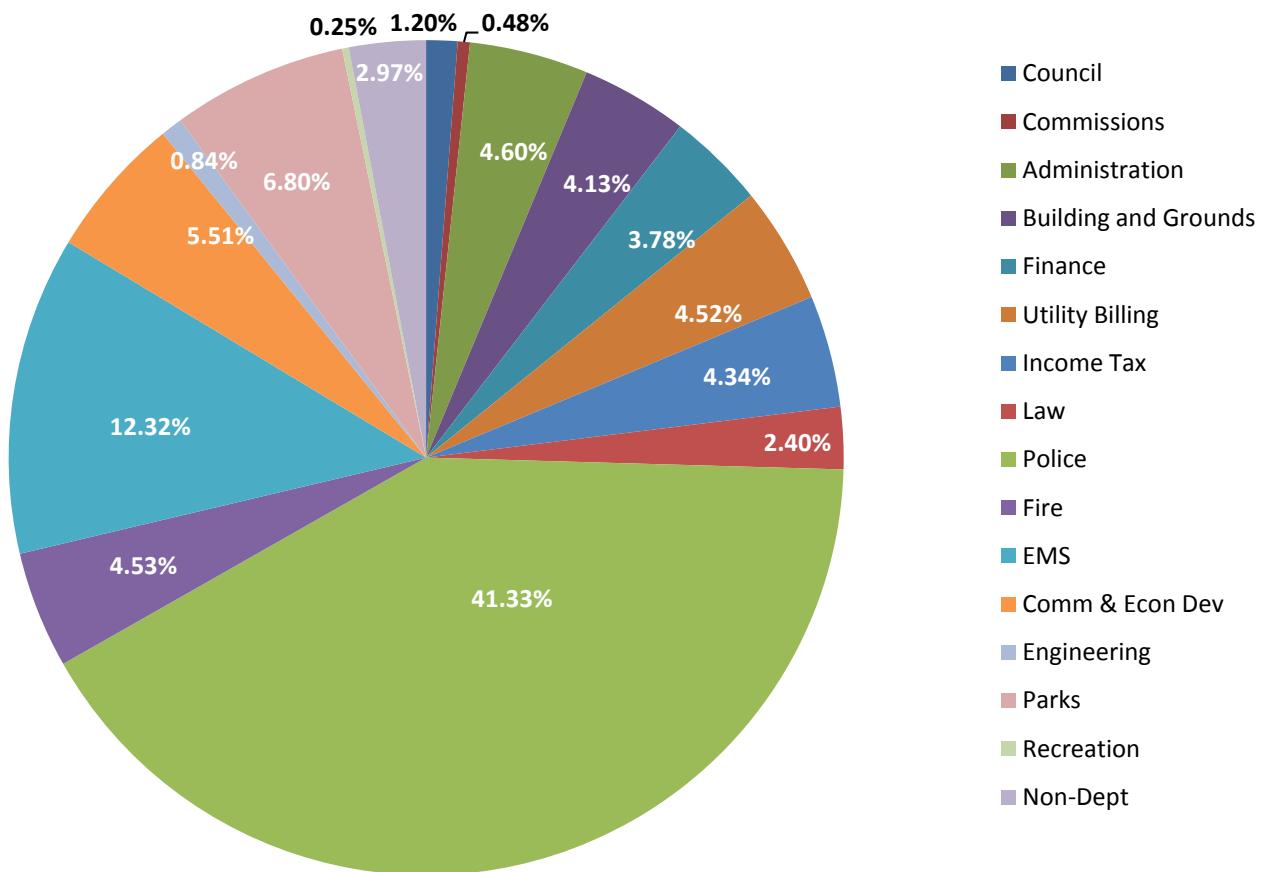
GENERAL FUND

Budgeted Expenditures v. Estimated Revenue

(net of short-term capital advances)



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 20th. 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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**CITY OF TIPP CITY
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

| | | |
|--------------------------------|------------|--------|
| 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

| | | |
|--------------------------------------|------------|---------|
| 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 | | | | | | | |
| Street Fund | - | 322,500 | - | - | - | - | 322,500 |
| State Highway Fund | 329,473 | 105,070 | - | 1,000 | - | - | 435,543 |
| Municipal Road Fund | - | 31,500 | - | - | - | - | 31,500 |
| Law Enforcement Training Fund | 101,756 | 144,592 | - | 2,000 | - | - | 248,348 |
| Law Enforcement Fund | - | 5,000 | - | - | - | - | 5,000 |
| Enforcement & Education | - | 8,500 | - | 3,000 | - | - | 11,500 |
| 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 |

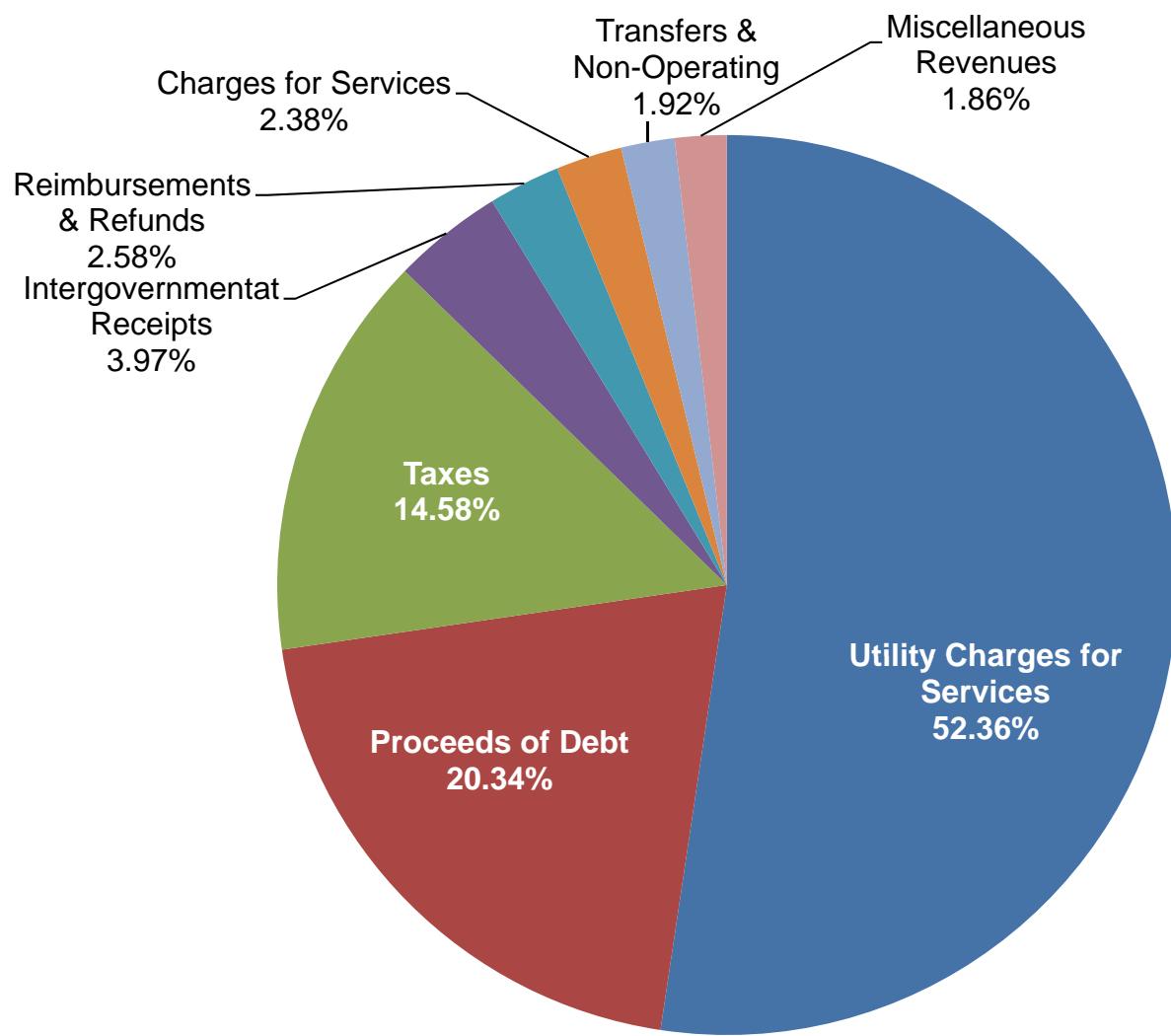
**City of Tipp City
2019 Operating Budget**

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 | \$ 23,218,398 | \$ 10,659,113 | \$ 6,214,935 | \$ 620,943 | \$ 221,500 | \$ 49,118,197 |
| | 16.66% | 47.27% | 21.70% | 12.65% | 1.26% | 0.45% | 100.00% |

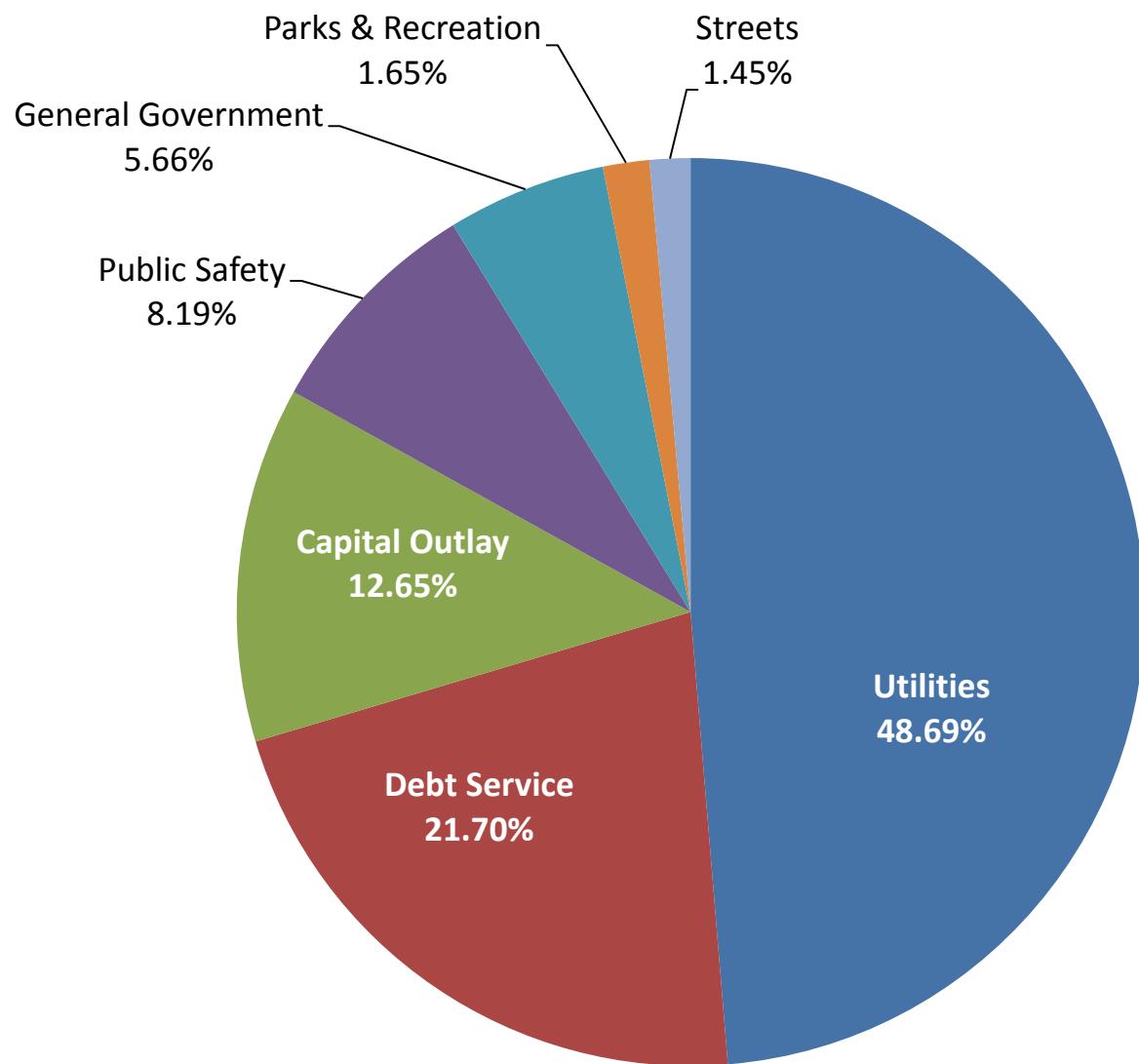
Sources of Funds

2019 Operating Budget

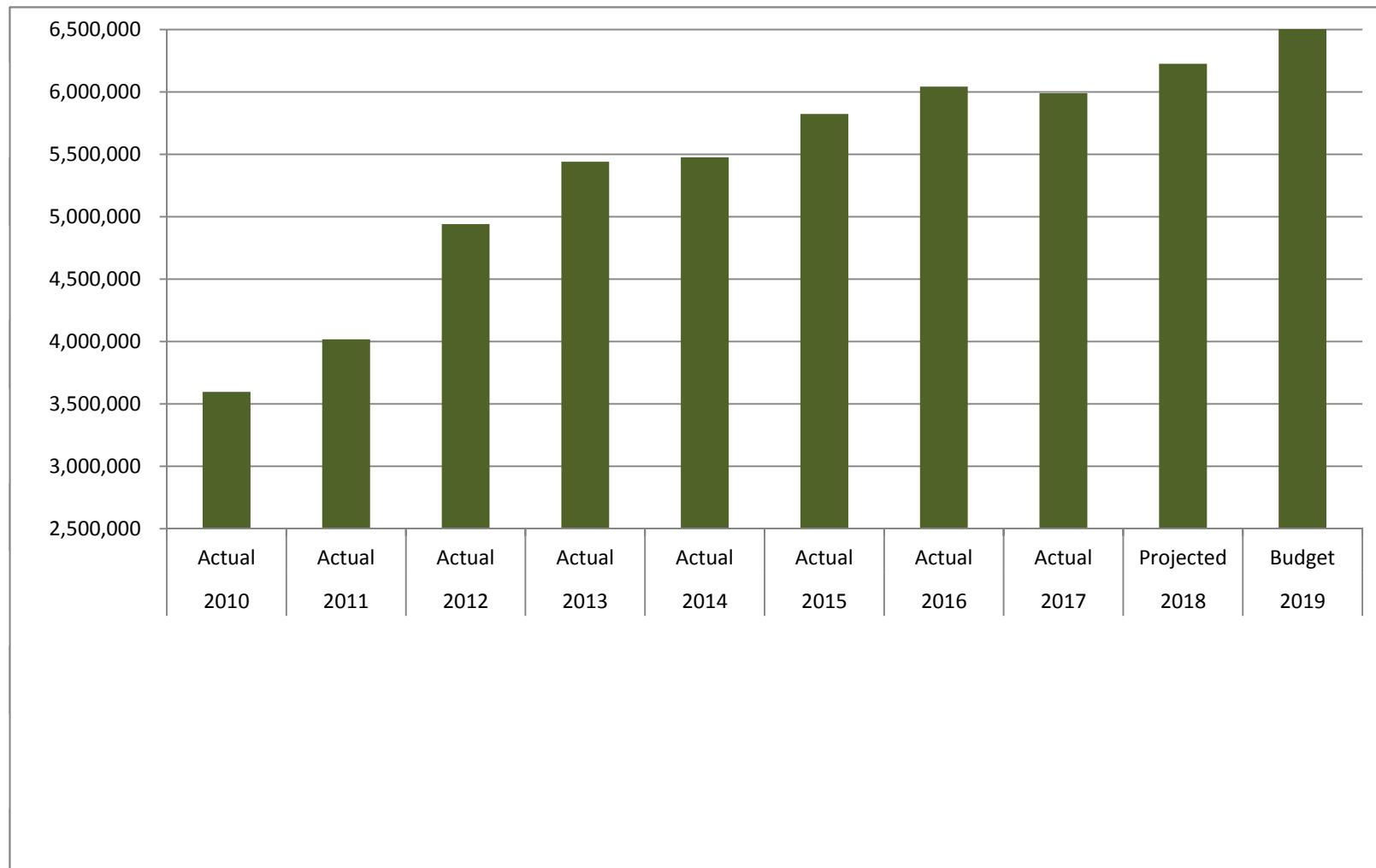


Uses of Funds

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 GENERAL OBLIGATION BONDS | ISSUED | PRINCIPAL OUTSTANDING | | MATURITY DATE | PRINCIPAL 2019 | INTEREST 2019 | FUND |
|---|------------|--------------------------|------------|------------------|--------------------|------------------|------------------|
| | | 1/1/2019 | RATE | | | | |
| Capital Facility Bonds-2001 | 4/1/2001 | 100,000 | 4.00-4.80% | 12/1/2019 | 100,000 | 4,800 | CIRF |
| SPECIAL ASSESSMENT BONDS | | | | | | | |
| Donn Davis Construction Bonds | 5/1/2004 | 360,000 | 2.00-4.50% | 12/1/2024 | \$55,000 | \$16,008 | Spec. Assess. |
| Total - Bonds | | \$460,000 | | | \$155,000 | \$20,808 | |
| BOND ANTICIPATION NOTES | | | | | | | |
| 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 |
| Total - Notes | | \$9,143,000 | | | \$9,143,000 | \$194,289 | |
| STATE LOANS | | | | | | | |
| 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 |
| Total - 0% State Loans | | \$1,736,500 | | | \$121,500 | \$0 | |
| Total All Debt | | \$11,339,500 | | | \$9,419,500 | \$215,097 | |

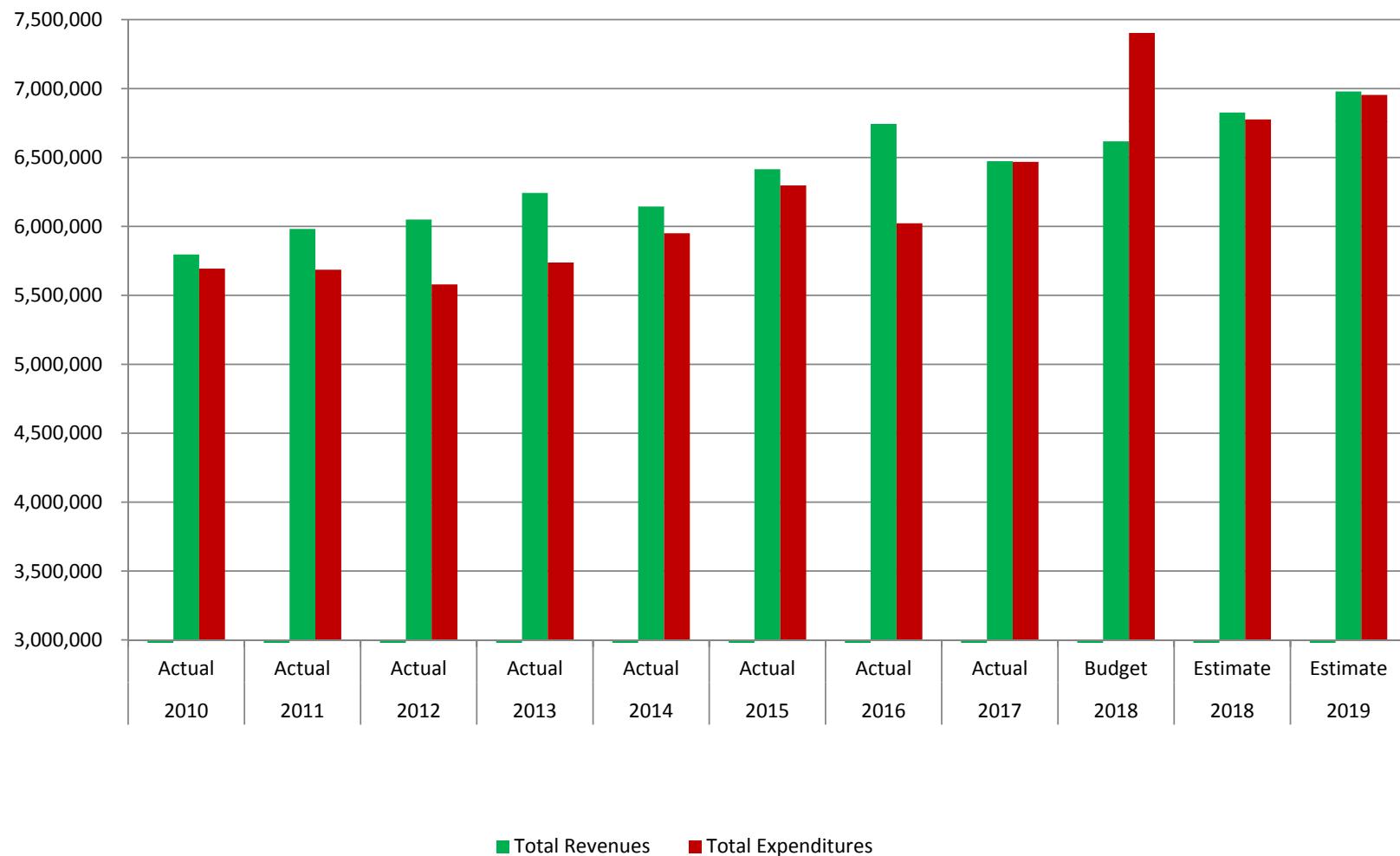
CITY OF TIPP CITY
2019 OPERATING BUDGET

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 |

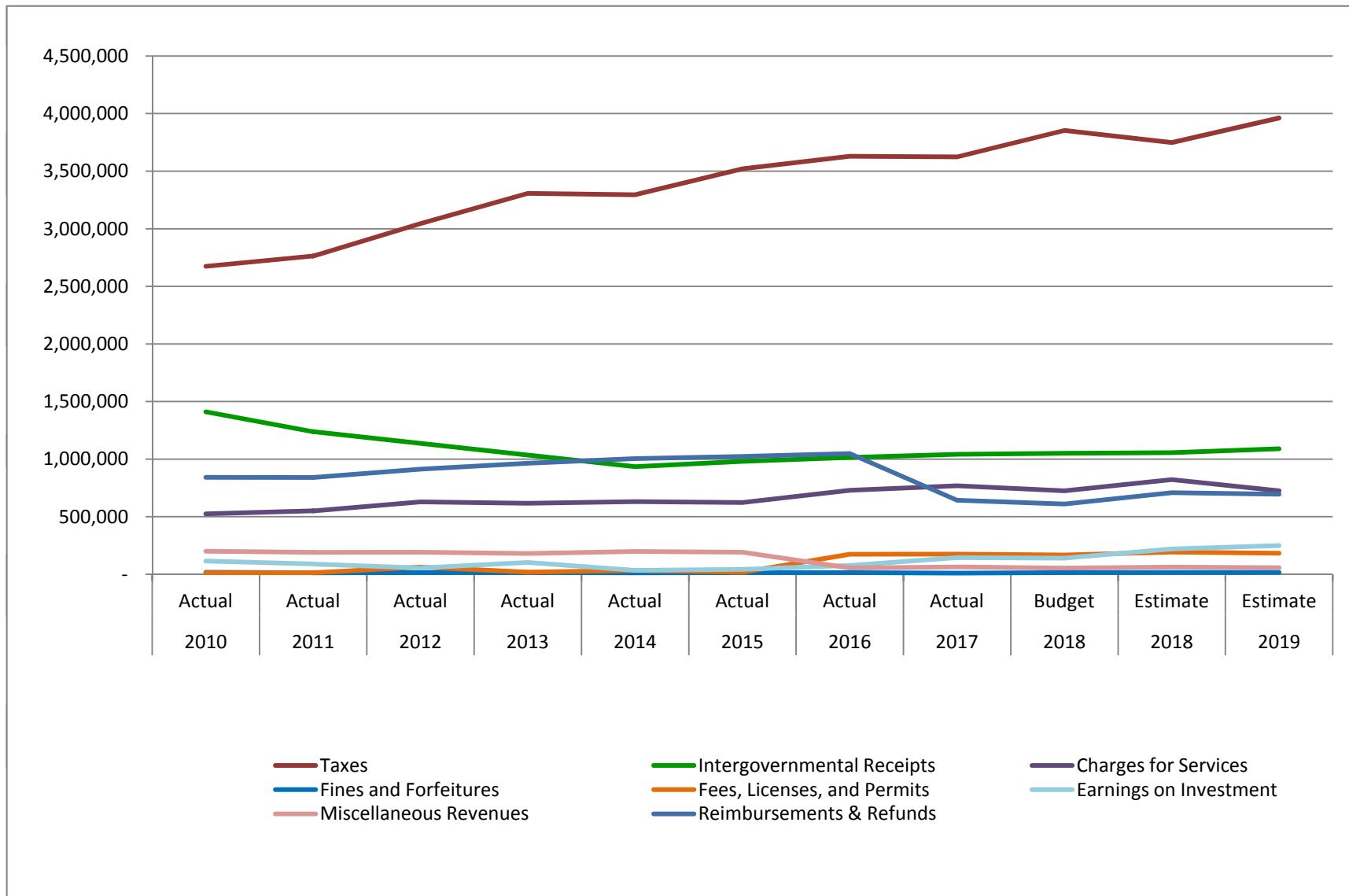
Revenue and Expenditure Trends

Totals for General Fund 2010 - 2019

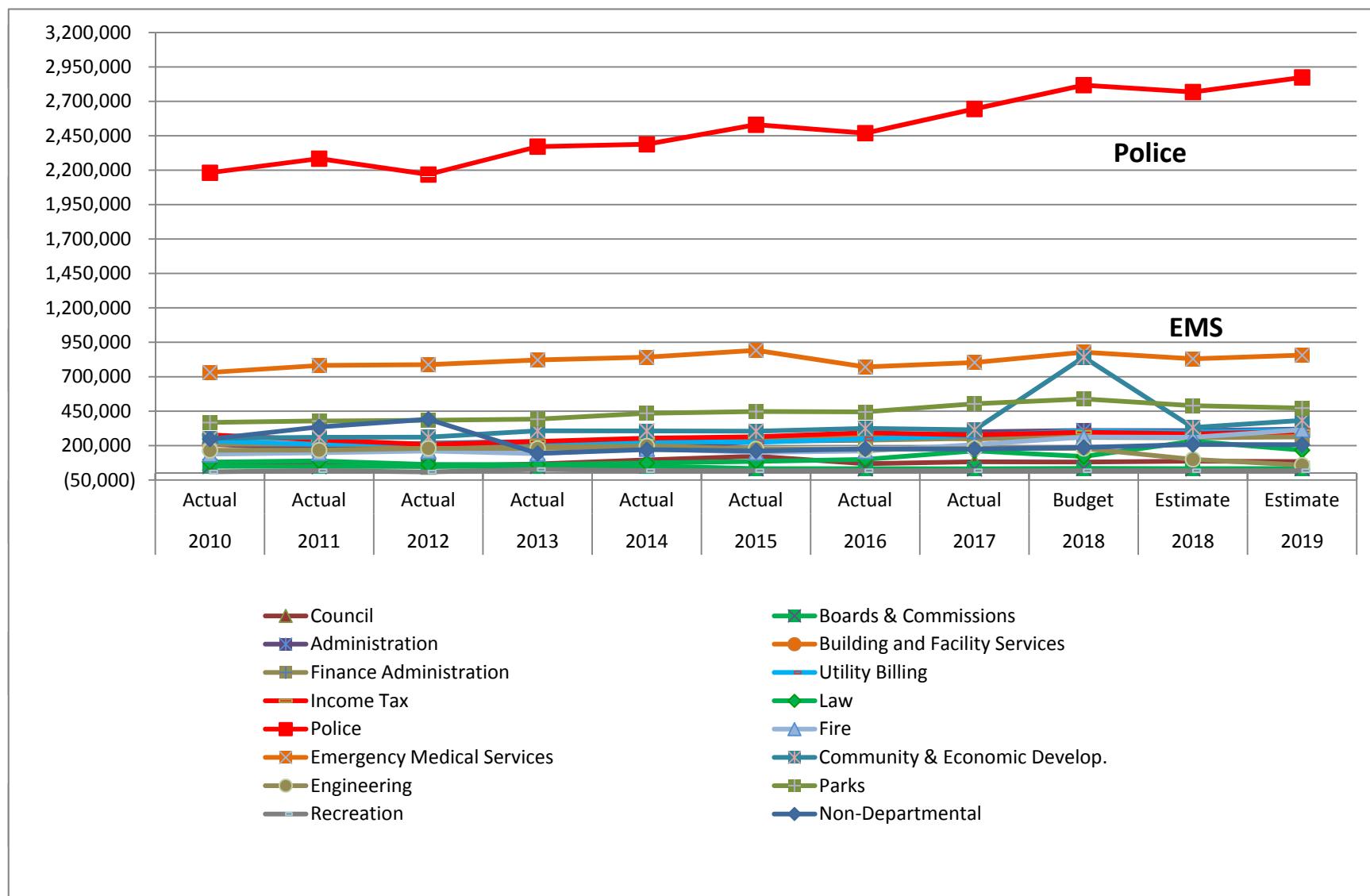


General Fund Revenue Trends

2010 - 2019



General Fund Expenditures by Department 2010 - 2019



2019 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

| Description | 2017 Actual | 2018 Budget | 2018 Estimate | 2019 Estimate | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|------------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|----------------------|
| Revenues | | | | | | | |
| 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% |
| Total Operating Receipts | 6,473,326 | 6,616,797 | 6,826,317 | 6,978,863 | 7,127,325 | 7,288,199 | 5.47% |
| Expenditures | | | | | | | |
| 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% |
| Total Program Expenditures | 6,467,722 | 7,402,793 | 6,775,297 | 6,942,875 | 7,043,775 | 7,128,983 | -6.21% |
| Total Receipts Over/(Under) | | | | | | | |
| Program Disbursements | 5,604 | (785,996) | | 51,020 | 35,988 | 83,549 | 159,216 |

2019 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

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

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 |
|------------------------------|------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Taxes | | | | | | | | |
| 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% |
| | Total Taxes | 3,624,007 | 3,853,883 | 3,748,845 | 3,961,064 | 4,036,700 | 4,113,823 | 2.78% |
| Intergovernmental | | | | | | | | |
| 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% |
| | Total Intergovernmental | 1,041,956 | 1,050,918 | 1,055,806 | 1,090,114 | 1,125,816 | 1,162,824 | 3.73% |
| Charges for Services | | | | | | | | |
| 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% |
| | Total Charges for Services | 768,731 | 724,917 | 822,285 | 724,692 | 727,832 | 727,832 | -0.03% |
| Fines and Forfeitures | | | | | | | | |
| 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% |
| | Total Fines and Forfeitures | 10,144 | 14,600 | 15,500 | 17,000 | 17,000 | 17,000 | 16.44% |

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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|------------------------------------|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Fees, Licenses, and Permits | | | | | | | | |
| 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% |
| | Total Fees, Licenses and Permits | 175,999 | 167,600 | 192,764 | 182,600 | 168,600 | 169,100 | 8.95% |
| Earnings on Investment | | | | | | | | |
| 101.0000.47200 | Interest | 145,276 | 140,000 | 220,000 | 250,000 | 275,000 | 300,000 | 78.57% |
| | Total Earnings on Investment | 145,276 | 140,000 | 220,000 | 250,000 | 275,000 | 300,000 | 78.57% |
| Miscellaneous Revenue | | | | | | | | |
| 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% |
| | Total Miscellaneous Revenue | 64,009 | 54,450 | 62,659 | 57,450 | 56,700 | 56,700 | 5.51% |
| 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% |
| | Total Reimbursement & Refunds | 643,204 | 610,429 | 708,458 | 695,943 | 719,677 | 740,920 | 14.01% |
| Other Financing Sources | | | | | | | | |
| 101.0000.49310 | Refunds | 2 | - | - | - | - | - | 0.00% |
| 101.0000.49510 | Advances Repaid | - | 150,000 | - | - | - | - | -100.00% |
| | Total Other Financing Sources | 2 | 150,000 | - | - | - | - | -100.00% |
| | Total Receipts | 6,473,328 | 6,766,797 | 6,826,317 | 6,978,863 | 7,127,325 | 7,288,199 | 3.13% |

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.

| | F/P/S | STAFFING (FTE) | | | | | | | |
|----------------------|-------|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| Clerk of Council | F | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Council TOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | PERFORMANCE MEASURES | | | | | | | |
|--------------------|----------------------|--------|--------|--------|--------|--------|-----------|-----------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | Actual | Actual | Actual | Actual | Actual | Actual | Estimated | Estimated |
| 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> | 2017 <u>Actual</u> | 2018 <u>Budget</u> | 2018 <u>Projected</u> | 2019 <u>Projected</u> | 2020 <u>Projected</u> | 2021 <u>Projected</u> | 2018-19 % Inc/Dec |
|---------------------------|---------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|
| 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% |
| Total City Council | | 82,056 | 80,643 | 86,557 | 83,698 | 83,728 | 83,761 | 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)

| | 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> |
|---------------------------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Secretary | F | 0.33 | 0.33 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BOARDS & COMMISSIONS TOTAL | | 0.33 | 0.33 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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> |
|-------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| 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% |
| Total Boards & Commissions | | 31,101 | 34,103 | 32,400 | 33,100 | 33,100 | 33,100 | -2.94% |

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 |
| ADMINISTRATION TOTAL | | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 |

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> | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-----------------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Administration | | 299,595 | 310,030 | 307,971 | 316,803 | 325,869 | 335,101 | 2.18% |

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) | | | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | F/P/S | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 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 |
| BUILDING & FACILITY SERVICES TOTAL | | 1.59 | 1.59 | 1.59 | 1.59 | 1.49 | 1.75 | 1.75 | 1.75 |

PERFORMANCE MEASURES

| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--------------------------|--------|---------|---------|---------|---------|---------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Actual | Estimated | Estimated |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|---|----------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Building and Facility Services | | 247,939 | 270,629 | 272,082 | 287,512 | 288,589 | 293,266 | 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.

| | F/P/S | STAFFING (FTE) | | | | | | | |
|-------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 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 |
| | | 2.40 | 2.40 | 2.40 | 2.00 | 2.40 | 2.40 | 2.40 | 2.40 |

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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|---------------------------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Finance - Administration | | 252,391 | 259,113 | 256,594 | 258,218 | 260,763 | 263,407 | -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 | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 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 |
| UTILITY BILLING TOTAL | | 2.80 | 2.75 | 2.75 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| PERFORMANCE MEASURES | | | | | | | | |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 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 /inserter.

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> | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Finance - Utility Billing | | 272,022 | 307,826 | 299,226 | 309,677 | 317,858 | 323,886 | 0.60% |

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

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> |
|-------------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 |
| INCOME TAX TOTAL | | 2.25 |

PERFORMANCE MEASURES

| <u>All Funds</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>Estimated</u> | 2019 <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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-----------------------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Finance - Income Tax | | 276,427 | 296,949 | 284,966 | 298,323 | 298,037 | 299,152 | 0.46% |

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) | | | | | | | | | |
|------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 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>Budget</u> | 2018 <u>Budget</u> | 2019 <u>Budget</u> |
| Law Director | P | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 |
| Law Total | | 0.12 |

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 | | | | | | | |
| Total Law | | 161,457 | 120,806 | 231,199 | 166,908 | 168,147 | 169,461 | 38.16% |

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) | | | | | | | | | |
|-----------------------------------|------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|
| | <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> |
| 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 |
| POLICE TOTAL | | 21.7 | 22.7 | 22.7 | 22 | 22.7 | 22.7 | 22.7 | 22.7 |
| 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> |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|---------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Police | | 2,645,009 | 2,817,837 | 2,767,861 | 2,873,937 | 2,971,499 | 3,070,743 | 1.99% |

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) | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | F/P/S | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| 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 |
| FIRE TOTAL | | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 1.30 | 1.30 | 1.50 |
| PERFORMANCE MEASURES | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| | | Actual | Actual | Actual | Actual | Actual | Actual | Estimated | Estimated |
| 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 |
| Net Costs to the City | | 102,258 | 116,433 | 124,887 | 88,997 | 99,474 | 145,786 | 199,288 | 252,031 |
| 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 |

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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-------------------|----------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL FIRE | | 206,748 | 262,080 | 259,839 | 314,823 | 329,065 | 336,910 | 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 businesses, 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 |
| EMS TOTAL | | 22.06 | 22.06 | 22.06 | 22.06 | 22.06 | 29.00 | 33.00 | 32.50 | |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|---|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL EMERGENCY MEDICAL SERVICES | | 802,984 | 877,998 | 829,652 | 856,777 | 867,311 | 873,045 | -2.42% |

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 Actual 1.00 | 2013 Actual 1.00 | 2014 Actual 1.00 | 2015 Actual 1.00 | 2016 Actual 1.00 | 2017 Actual 1.00 | 2018 Budget 1.00 | 2019 Budget 1.00 |
|---|----------------|----------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | F/P/S | F | | | | | | | | |
| 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 | 1.00 |
| Secretary | F | 0.33 | 0.33 | 0.33 | 0.33 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| COMM & ED TOTAL | | 2.33 | 2.33 | 2.33 | 2.33 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| PERFORMANCE MEASURES | | | | | | | | | | |
| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Estimated | 2019 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL COM. & ECONOMIC DEVELOPMENT | | 314,901 | 842,220 | 331,557 | 381,030 | 332,868 | 335,109 | -54.76% |

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) | | 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> |
|--|----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|-----------------------|
| | F/P/S | F | | | | | | | | |
| Director of Municipal Services / City Engineer | | | 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 |
| ENGINEERING TOTAL | | | 1.83 | 1.83 | 1.83 | 1.50 | 1.50 | 1.50 | 1.50 | 0.10 |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--------------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL ENGINEERING | | 180,355 | 179,270 | 99,817 | 69,843 | 62,698 | 153,104 | -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.

| | F/P/S | STAFFING | | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Budget |
|--|-------|-------------|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | F | 0.25 | | | | | | | | |
| Director of Municipal Services / City Engineer | | | | | | | | | | | |
| Assistant Director of Municipal Services | F | 0.00 | 0.00 | 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 | 0.50 | 0.50 |
| Equipment Operator | F | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Specialist 1 | F | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Maintenance Specialist 2 | F | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Laborer | P | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 | 0.56 |
| Laborer | S | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 | 0.69 |
| PARKS TOTAL | | 5.00 | 5.00 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.35 | |

| | PERFORMANCE MEASURES | | | | | | | |
|--------------------------|----------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Estimated | 2018 Estimated |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--------------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL PARKS | | 503,347 | 539,003 | 490,192 | 474,036 | 482,158 | 487,088 | -12.05% |

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% |
| TOTAL RECREATION | | 17,700 | 17,700 | 17,700 | 17,700 | 17,700 | 17,700 | 0.00% |

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Commentary:

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

BUDGET HIGHLIGHTS

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

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

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

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-------------------------------|-------------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| TOTAL NON-DEPARTMENTAL | | 173,690 | 186,586 | 207,844 | 200,990 | 204,885 | 231,521 | 7.72% |

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

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>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% |
| Total Receipts | | 312,062 | 307,500 | 336,893 | 323,000 | 323,000 | 323,000 | 5.04% |
| 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% |
| Total Expenditures | | 294,402 | 307,085 | 336,524 | 322,500 | 322,750 | 323,000 | 5.02% |
| Excess/(Deficiency) of Revenues | | | | | | | | |
| Over Expenditures | | 17,660 | 415 | 369 | 500 | 250 | - | |
| Fund Balance January 1st | | 46,327 | 63,987 | 63,987 | 64,356 | 64,856 | 65,106 | |
| Fund Balance December 31st | | 63,987 | 64,402 | 64,356 | 64,856 | 65,106 | 65,106 | |
| Reserve For Encumbrances | | 350 | | | | | | |

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

| | <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> |
|---|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 |
| TOTAL STREET REPAIR & MAINT. | | 4.71 | 4.71 | 4.96 | 4.96 | 4.96 | 4.96 | 4.96 | 4.71 |

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> |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| 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% |
| Total Receipts | | 454,937 | 439,300 | 457,707 | 454,000 | 454,865 | 455,739 | 3.35% |
| 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% |
| Total Expenditures | | 424,003 | 456,170 | 419,136 | 435,543 | 444,595 | 451,039 | -4.52% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 30,934 | (16,870) | 38,571 | 18,457 | 10,270 | 4,700 | |
| Fund Balance January 1st | | 278,278 | 309,212 | 309,212 | 347,783 | 366,241 | 376,511 | |
| Fund Balance December 31st | | 309,212 | 292,342 | 347,783 | 366,241 | 376,511 | 381,211 | |
| Reserve For Encumbrances | | 6,928 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| Unencumbered Cash 12/31 | | 302,284 | 272,342 | 327,783 | 346,241 | 356,511 | 361,211 | |

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% |
| Total Receipts | | 36,330 | 35,488 | 36,390 | 36,550 | 36,585 | 36,620 | 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% |
| Total Expenditures | | 6,434 | 31,500 | 26,792 | 31,500 | 31,500 | 31,500 | 0.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 29,896 | 3,988 | 9,598 | 5,050 | 5,085 | 5,120 | |
| Fund Balance January 1st | | 165,990 | 195,886 | 195,886 | 205,484 | 210,534 | 215,619 | |
| Fund Balance December 31st | | 195,886 | 199,874 | 205,484 | 210,534 | 215,619 | 220,739 | |
| Reserve For Encumbrances | | 7,354 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | |
| Unencumbered Cash 12/31 | | 188,532 | 197,374 | 202,984 | 208,034 | 213,119 | 218,239 | |

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

| | <u>F/P/S</u> | 2012 <u>Actual</u> | 2013 <u>Budget</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> |
|-----------------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Equipment Operator | F | 1.00 | 1.00 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 |
| MUNICIPAL ROAD TOTAL | | 1.00 | 1.00 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 | 1.25 |

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% |
| Total Receipts | | 222,804 | 225,615 | 224,034 | 227,491 | 228,622 | 229,759 | 0.83% |
| 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% |
| Total Expenditures | | 183,537 | 238,507 | 205,676 | 248,348 | 251,330 | 254,010 | 4.13% |
| Excess/(Deficiency) of Revenues | | | | | | | | |
| Over Expenditures | | 39,267 | (12,892) | 18,358 | (20,857) | (22,708) | (24,251) | |
| Fund Balance January 1st | | 371,135 | 410,402 | 410,402 | 428,760 | 407,903 | 385,195 | |
| Fund Balance December 31st | | 410,402 | 397,510 | 428,760 | 407,903 | 385,195 | 360,944 | |
| Reserve For Encumbrances | | 51,574 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| Unencumbered Cash 12/31 | | 358,828 | 387,510 | 418,760 | 397,903 | 375,195 | 350,944 | |

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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% |
| Total Receipts | | 3,960 | 3,500 | 7,200 | 7,500 | 7,500 | 7,500 | 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% |
| Total Expenditures | | - | 3,500 | - | 5,000 | 5,000 | 5,000 | 42.86% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 3,960 | - | 7,200 | 2,500 | 2,500 | 2,500 | |
| Fund Balance January 1st | | - | 3,960 | 3,960 | 11,160 | 13,660 | 16,160 | |
| Fund Balance December 31st | | 3,960 | 3,960 | 11,160 | 13,660 | 16,160 | 18,660 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

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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% |
| Total Receipts | | 1,586 | 2,500 | 5,093 | 2,500 | 2,500 | 2,500 | 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% |
| Total Expenditures | | - | 3,000 | - | 11,500 | 3,000 | 3,000 | 283.33% |
| Excess/(Deficiency) of Revenues | | | | | | | | |
| Over Expenditures | | 1,586 | (500) | 5,093 | (9,000) | (500) | (500) | |
| Fund Balance January 1st | | 12,379 | 13,965 | 13,965 | 19,058 | 10,058 | 9,558 | |
| Fund Balance December 31st | | 13,965 | 13,465 | 19,058 | 10,058 | 9,558 | 9,058 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

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

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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% |
| Total Receipts | | 295 | 50 | 50 | 50 | 50 | 50 | 0.00% |
| 211.6070.53990 | Other Contractual | - | - | - | - | - | - | 0.00% |
| 211.6070.55200 | Equipment | - | - | 6,000 | - | - | - | 0.00% |
| Total Expenditures | | - | - | 6,000 | - | - | - | 0.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | | | | | | | |
| | | 295 | 50 | (5,950) | 50 | 50 | 50 | |
| Fund Balance January 1st | | 7,041 | 7,336 | 7,336 | 1,386 | 1,436 | 1,486 | |
| Fund Balance December 31st | | 7,336 | 7,386 | 1,386 | 1,436 | 1,486 | 1,536 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

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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% |
| Total Receipts | | 72,351 | 72,351 | 74,577 | 74,577 | 74,577 | 74,577 | 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% |
| Total Expenditures | | 72,351 | 72,351 | 74,577 | 74,577 | 74,577 | 74,577 | 3.08% |
| Excess/(Deficiency) of Revenues Over Expenditures | | - | - | - | - | - | - | - |
| Fund Balance January 1st | | - | - | - | - | - | - | - |
| Fund Balance December 31st | | - | - | - | - | - | - | - |
| Reserve For Encumbrances | | - | - | - | - | - | - | - |

GENERAL BOND RETIREMENT FUND

Commentary:

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

| Description | Funded By: | 2019 | |
|--|--|---------------------|------------------|
| | | Principal | Interest |
| <u>G.O. BONDS</u> | | | |
| Capital Facility Bonds dated 4-1-01 due 12-1-19 | Capital Improvement Fund | 100,000 | 4,800 |
| Total Governmental Fund G.O. Bond Payments | | 100,000 | 4,800 |
| <u>G.O. Notes</u> | | | |
| County Road 25A Notes dated 2-15-17 due 2-14-18 | Funded by: 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 |
| Total G.O. Notes | | 977,500 | 21,994 |
| <u>OPWC Loan</u> | | | |
| Downtown Streetscape Loan | | 48,300 | - |
| Grand Total | | \$ 1,125,800 | \$ 26,794 |

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% |
| Total Receipts | | 2,652,295 | 1,995,625 | 1,980,625 | 1,159,488 | 268,784 | 48,300 | -41.90% |
| 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% |
| Total Expenditures | | 2,657,523 | 1,981,375 | 1,976,375 | 1,159,488 | 273,800 | 48,300 | -41.48% |
| Excess/(Deficiency) of Revenues Over Expenditures | | | | | | | | |
| | | (5,228) | 14,250 | 4,250 | - | (5,016) | - | |
| Fund Balance January 1st | | 5,994 | 766 | 766 | 5,016 | 5,016 | - | |
| Fund Balance December 31st | | 766 | 15,016 | 5,016 | 5,016 | - | - | |
| Reserve For Encumbrances | | | | | | | | |
| | | - | - | - | - | - | - | |

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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% |
| Total Receipts | | 73,653 | 73,653 | 73,653 | 73,653 | 73,653 | 73,653 | 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% |
| Total Expenditures | | 73,665 | 71,590 | 71,590 | 74,515 | 72,232 | 74,757 | 4.09% |
| Excess/(Deficiency) of Revenues | | | | | | | | |
| Over Expenditures | | (12) | 2,064 | 2,064 | (862) | 1,421 | (1,104) | |
| Fund Balance January 1st | | 19,110 | 19,099 | 19,099 | 21,162 | 20,301 | 21,722 | |
| Fund Balance December 31st | | 19,099 | 21,162 | 21,162 | 20,301 | 21,722 | 20,618 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

CAPITAL IMPROVEMENT RESERVE FUND

Commentary:

This Fund is used for the accumulation of resources for the centralized purchase of the City's non-utility capital assets and for improvements to existing non-utility capital assets. This Fund is funded primarily with income tax receipts from the 0.2% 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

| | |
|----------------------------|--|
| <u>Park Improvements</u> - | \$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 |
|----------------------------|--|

| | |
|---|--|
| <u>Government Center Improvements</u> - | \$21,000 - HVAC improvements \$5,000 - Replace Heat Exchangers as necessary |
|---|--|

| | |
|----------------------------|---|
| <u>TFAC Improvements</u> - | \$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 |
|----------------------------|---|

| | |
|------------------------------|--|
| <u>Street Improvements</u> - | \$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

Fire Dept

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

Emergency Medical Services

First Responder Vehicle - \$45,000

Parks Dept

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

Streets Dept

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

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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-----------------------|--|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Receipts | | 2,936,563 | 3,577,851 | 3,441,423 | 3,199,256 | 6,147,102 | 3,351,043 | -10.58% |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|--|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Expenditures | | 2,619,668 | 3,567,575 | 3,843,630 | 3,252,268 | 6,406,850 | 1,743,300 | -8.84% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 316,895 | 10,276 | (402,207) | (53,012) | (259,748) | 1,607,743 | |
| Fund Balance January 1st | | 1,162,221 | 1,479,116 | 1,479,116 | 1,076,909 | 1,023,897 | 764,149 | |
| Fund Balance December 31st | | 1,479,116 | 1,489,392 | 1,076,909 | 1,023,897 | 764,149 | 2,371,892 | |
| Reserve For Encumbrances | | 1,148,980 | 100,000 | 370,000 | 100,000 | 100,000 | 100,000 | |
| Unencumbered Cash 12/31 | | 330,136 | 1,389,392 | 706,909 | 923,897 | 664,149 | 2,271,892 | |

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% |
| Total Receipts | | 6,882 | 3,000 | 11,794 | 5,000 | 5,000 | 5,000 | 66.67% |
| 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% |
| Total Expenditures | | 2,035 | 5,000 | 1,333 | 14,000 | 8,000 | 10,000 | 180.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 4,847 | (2,000) | 10,461 | (9,000) | (3,000) | (5,000) | |
| Fund Balance January 1st | | 59,263 | 64,110 | 64,110 | 74,571 | 65,571 | 62,571 | |
| Fund Balance December 31st | | 64,110 | 62,110 | 74,571 | 65,571 | 62,571 | 57,571 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

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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% |
| Total Receipts | | 23,768,936 | 23,191,688 | 24,715,202 | 24,363,244 | 24,972,278 | 25,571,264 | 5.05% |
| 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% |
| Total Expenditures | | 18,768,077 | 26,557,155 | 29,808,656 | 23,962,674 | 25,987,761 | 24,859,436 | -9.77% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 5,000,859 | (3,365,467) | (5,093,454) | 400,570 | (1,015,483) | 711,828 | |
| Fund Balance January 1st | | 6,646,155 | 11,647,014 | 11,647,014 | 6,553,560 | 6,954,130 | 5,938,647 | |
| Fund Balance December 31st | | 11,647,014 | 8,281,547 | 6,553,560 | 6,954,130 | 5,938,647 | 6,650,475 | |
| Reserve For Encumbrances | | 6,344,167 | 2,000,000 | 2,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | |
| Unencumbered Fund Balance at December 31 | | 5,302,847 | 6,281,547 | 4,553,560 | 5,954,130 | 4,938,647 | 5,650,475 | |

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

| | F/P/S | STAFFING | | | | | | | | |
|---|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| | | 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 | 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 | |
| Electric Admin. Total | | 1.50 | 1.35 | |

BUDGET HIGHLIGHTS

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

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

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

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

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

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|----------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Administration Expenditures | | 2,353,943 | 7,453,402 | 7,373,957 | 6,629,101 | 6,296,181 | 5,971,481 | -11.06% |

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

| | F/P/S | STAFFING | | | | | | | | |
|------------------------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|--|
| | | 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> | |
| 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 | |
| ELECTRIC DISTRIBUTION TOTAL | | 11.60 | 11.60 | |
| 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> | |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|----------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|-----------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Distribution Expenditures | | 3,374,524 | 5,676,685 | 7,833,466 | 2,118,574 | 3,714,886 | 2,112,426 | -62.68% |

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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% |
| Total Expenditures | | 13,039,610 | 13,427,068 | 14,601,233 | 15,215,000 | 15,976,693 | 16,775,528 | |

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% |
| Total Receipts | | 5,269,382 | 5,089,151 | 5,054,335 | 5,296,351 | 5,199,464 | 5,594,398 | 4.07% |
| 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% |
| Total Expenditures | | 5,250,421 | 5,390,397 | 5,164,256 | 5,184,944 | 5,528,452 | 5,795,747 | -3.81% |

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:

| | F/P/S | STAFFING | | | | | | | | | |
|--|-------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|------------|
| | | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2018 Budget | 2019 Budget | | |
| 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 | | |
| Water Administration Total | | 0.65 | | 0.6 |

BUDGET HIGHLIGHTS

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

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

Printing and reproduction- \$400 for CCR

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|----------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Administration Expenditures | | 2,460,371 | 2,309,860 | 2,291,960 | 1,996,032 | 1,909,194 | 1,714,280 | -13.59% |

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

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> |
|---------------------------------|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 |
| WATER DISTRIBUTION TOTAL | | 4.69 | 3.60 | 4.10 | 4.10 | 3.76 | 3.76 | 3.76 | 3.76 |

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> |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|----------------|---------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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> | 2017 <u>Actual</u> | 2018 <u>Budget</u> | 2018 <u>Projected</u> | 2019 <u>Projected</u> | 2020 <u>Projected</u> | 2021 <u>Projected</u> | 2018-19 % Inc/Dec |
|--|--------------------------|-----------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| 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% |
| Total Distribution Expenditures | | 473,789 | 630,883 | 598,494 | 538,429 | 924,255 | 1,311,152 | -14.65% |

WATER FUND - DEPARTMENT: WATER TREATMENT

Commentary:

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

STAFFING

| | F/P/S | 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 | 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 |
| WATER TREATMENT TOTAL | | 4.40 | 5.35 |

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% |
| Total Treatment Expenditures | | 2,316,261 | 2,449,654 | 2,273,802 | 2,620,483 | 2,695,003 | 2,770,315 | 6.97% |

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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% |
| Total Expenditures | | - | 2,400,000 | - | 2,400,000 | - | 0.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | - | - | - | - | - | - |
| Fund Balance January 1st | | - | - | - | - | - | - |
| Fund Balance December 31st | | - | - | - | - | - | - |
| Reserve For Encumbrances | | - | - | - | - | - | - |

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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% |
| Total Receipts | | 3,804,993 | 3,210,109 | 3,283,730 | 2,980,565 | 2,884,687 | 2,765,090 | -7.15% |
| 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% |
| Total Expenditures | | 3,411,266 | 3,049,490 | 3,075,961 | 3,881,289 | 2,611,237 | 3,086,846 | 27.28% |
| Excess/(Deficiency) of Revenues Over Expenditures | | | | | | | | |
| | | 393,727 | 160,619 | 207,769 | (900,724) | 273,450 | (321,756) | |
| Fund Balance January 1st | | 1,052,221 | 1,445,948 | 1,445,948 | 1,653,717 | 752,993 | 1,026,442 | |
| Fund Balance December 31st | | 1,445,948 | 1,606,567 | 1,653,717 | 752,993 | 1,026,442 | 704,686 | |
| Reserve For Encumbrances | | 441,448 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | |
| Unencumbered Balance at December 31 | | 1,004,500 | 1,506,567 | 1,553,717 | 652,993 | 926,442 | 604,686 | |

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

| | F/P/S | STAFFING | | | | | | | | |
|--|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| | | 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 | 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 | |
| Sewer Administration Total | | 0.65 | 0.6 | |

BUDGET HIGHLIGHTS

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

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

SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|----------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Administration Expenditures | | 1,872,681 | 1,682,731 | 1,734,434 | 1,528,484 | 1,194,050 | 1,073,213 | -9.17% |

SEWER FUND - DEPARTMENT: SEWER TREATMENT

| | F/P/S | STAFFING | | | | | | | | |
|----------------------------------|-------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|--|
| | | 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 | |
| SEWER TREATMENT TOTAL | | 2.29 | 3.80 | 4.30 | 4.30 | 3.96 | 3.96 | 3.96 | 3.96 | |
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|----------------|----------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|-------------------------------------|--------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Treatment Expenditures | | 1,538,585 | 1,366,759 | 1,341,527 | 2,352,805 | 1,417,187 | 2,013,633 | 72.14% |

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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% |
| Total Receipts | | 20,079 | 20,000 | 25,000 | 20,000 | 20,000 | 20,000 | 0.00% |
| 625.9300.57300 | Refunds | 18,025 | 20,000 | 16,000 | 20,000 | 20,000 | 20,000 | 0.00% |
| Total Expenditures | | 18,025 | 20,000 | 16,000 | 20,000 | 20,000 | 20,000 | 0.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 2,054 | | 9,000 | | | | |
| Fund Balance January 1st | | 189,689 | 191,743 | 191,743 | 200,743 | 200,743 | 200,743 | |
| Fund Balance December 31st | | 191,743 | 191,743 | 200,743 | 200,743 | 200,743 | 200,743 | |
| Reserve For Encumbrances | | - | - | - | - | - | - | |

REFUSE COLLECTION FUND

Commentary:

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

BUDGET HIGHLIGHTS

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

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

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

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

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% |
| Total Receipts | | 906,300 | 916,116 | 916,616 | 926,277 | 935,780 | 963,816 | 1.11% |
| 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% |
| Total Expenditures | | 992,759 | 935,846 | 937,228 | 946,676 | 957,905 | 985,954 | 1.16% |
| Excess/(Deficiency) of Revenues Over Expenditures | | (86,459) | (19,730) | (20,612) | (20,399) | (22,125) | (22,138) | |
| Fund Balance January 1st | | 202,529 | 116,070 | 116,070 | 95,458 | 75,059 | 52,934 | |
| Fund Balance December 31st | | 116,070 | 96,340 | 95,458 | 75,059 | 52,934 | 30,796 | |
| Reserve For Encumbrances | | | | | | | | |

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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

| Account | Description | 2017 Actual | 2018 Budget | 2018 Projected | 2019 Projected | 2020 Projected | 2021 Projected | 2018-19 % Inc/Dec |
|--|-------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| 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% |
| Total Receipts | | 138,486 | 125,000 | 130,026 | 130,000 | 130,000 | 125,000 | 4.00% |
| 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% |
| Total Expenditures | | 132,953 | 125,000 | 130,000 | 130,000 | 130,000 | 125,000 | 4.00% |
| Excess/(Deficiency) of Revenues Over Expenditures | | 5,533 | - | 26 | - | - | - | - |
| Fund Balance January 1st | | 993 | 6,526 | 6,526 | 6,552 | 6,552 | 6,552 | |
| Fund Balance December 31st | | 6,526 | 6,526 | 6,552 | 6,552 | 6,552 | 6,552 | |
| Reserve For Encumbrances | | | | | | | | |

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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% |
| Total Receipts | | 19,338 | 20,000 | 103,362 | 20,000 | 20,000 | 20,000 | 0.00% |
| 830.6550.57300 | Contractor Maint. Deposits | 117,987 | 21,285 | 122,418 | 20,000 | 20,000 | 20,000 | -6.04% |
| Total Expenditures | | 117,987 | 21,285 | 122,418 | 20,000 | 20,000 | 20,000 | -6.04% |
| Excess/(Deficiency) of Revenues Over Expenditures | | (98,649) | (1,285) | (19,056) | - | - | - | |
| Fund Balance January 1st | | 233,594 | 134,945 | 134,945 | 115,889 | 115,889 | 115,889 | |
| Fund Balance December 31st | | 134,945 | 133,660 | 115,889 | 115,889 | 115,889 | 115,889 | |
| Reserve For Encumbrances | | 133,660 | 133,660 | 115,889 | | | | |

City of Tipp City
2019 Operating Budget - Glossary

APPROPRIATION

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

CAPITAL OUTLAY OR EXPENDITURE

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

City of Tipp City
2019 Operating Budget - Glossary

FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

City of Tipp City
2019 Operating Budget - Glossary

Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2019 Operating Budget - Glossary

RECEIPTS

Money received from revenue and non-revenue sources.

RESOURCES

The combined total of all receipts plus the unencumbered fund balance, as applied in the O.C.E.R.

REVENUE

Yield from income sources such as taxes, charges assessments, grants, fares, fines, licenses, permits, and interest earnings.

STATE SHARED TAXES

Taxes received by the State but shared with the City on a predetermined basis.

SUPPLEMENTAL APPROPRIATIONS

Increases in the initially authorized appropriation. Supplemental appropriations cannot exceed the unappropriated balance in a given fund.

TAX BUDGET

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.

TRANSFER OF FUNDS

Transfers of cash from one fund to another fund resulting in changes in fund balances.

UNAPPROPRIATED FUND BALANCE

The total estimated resources for a fund, as listed in the O.C.E.R., less the total amount of those resources already appropriated.

UNENCUMBERED ACCOUNT BALANCE

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 |