



September 29, 2016

The Honorable Joseph Gibson
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2017 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 2017 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 another projection year (2018). While the budget to be adopted by Council is specific to 2017, the purpose of adding this additional year is to provide council a look ahead of what to expect in 2018, due to contractual obligations and to show council that some equipment purchases that are specific to 2017 and considered one time purchases do not show up again in 2018, while other items are reduced to more typical amounts in the future. Again, the information provided for 2018 is informational only and will not be acted upon by Council in adopting the 2017 operating budget.

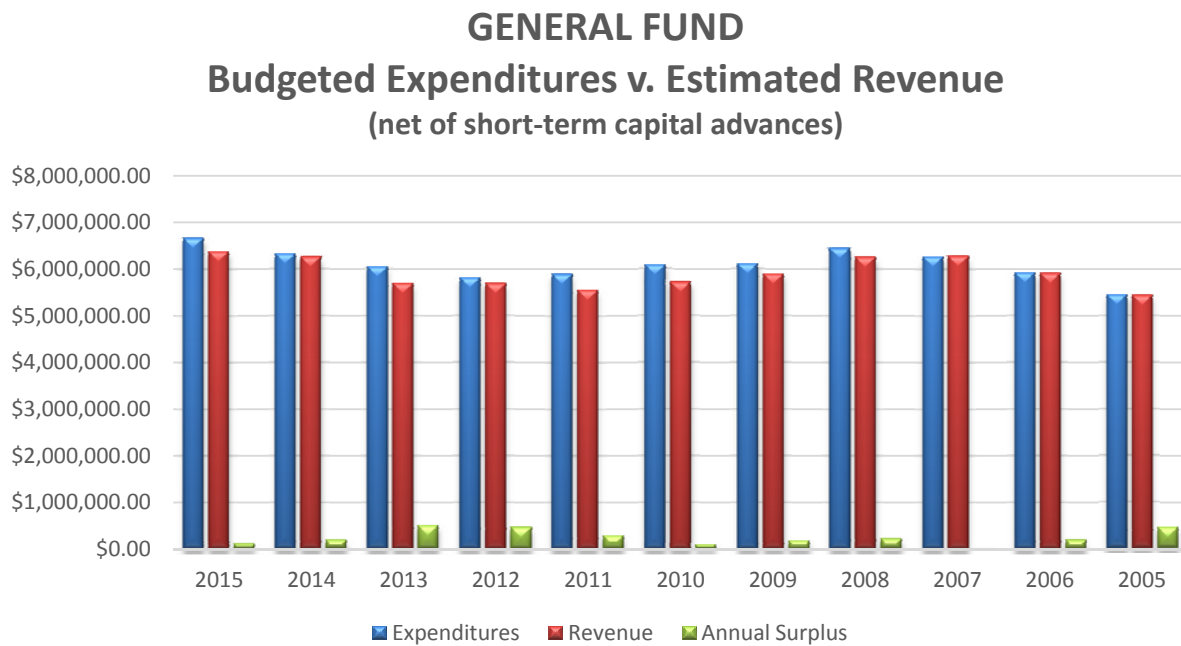
GENERAL FUND

The General Fund has operated with an annual surplus for the past ten years (net of short-term advances for capital improvement projects). Since 2005 more than \$2,737,000 has been added to the General Fund balance, for an average annual fund balance increase of \$273,700 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 62.15% to 81.80% since 2005. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

The 2016 General Fund budget proposed in this document has a structural budgetary deficit of \$482,911. However, this includes \$400,000 of economic development incentive funds which will not be expended unless there is an economic development project which will be of greater future

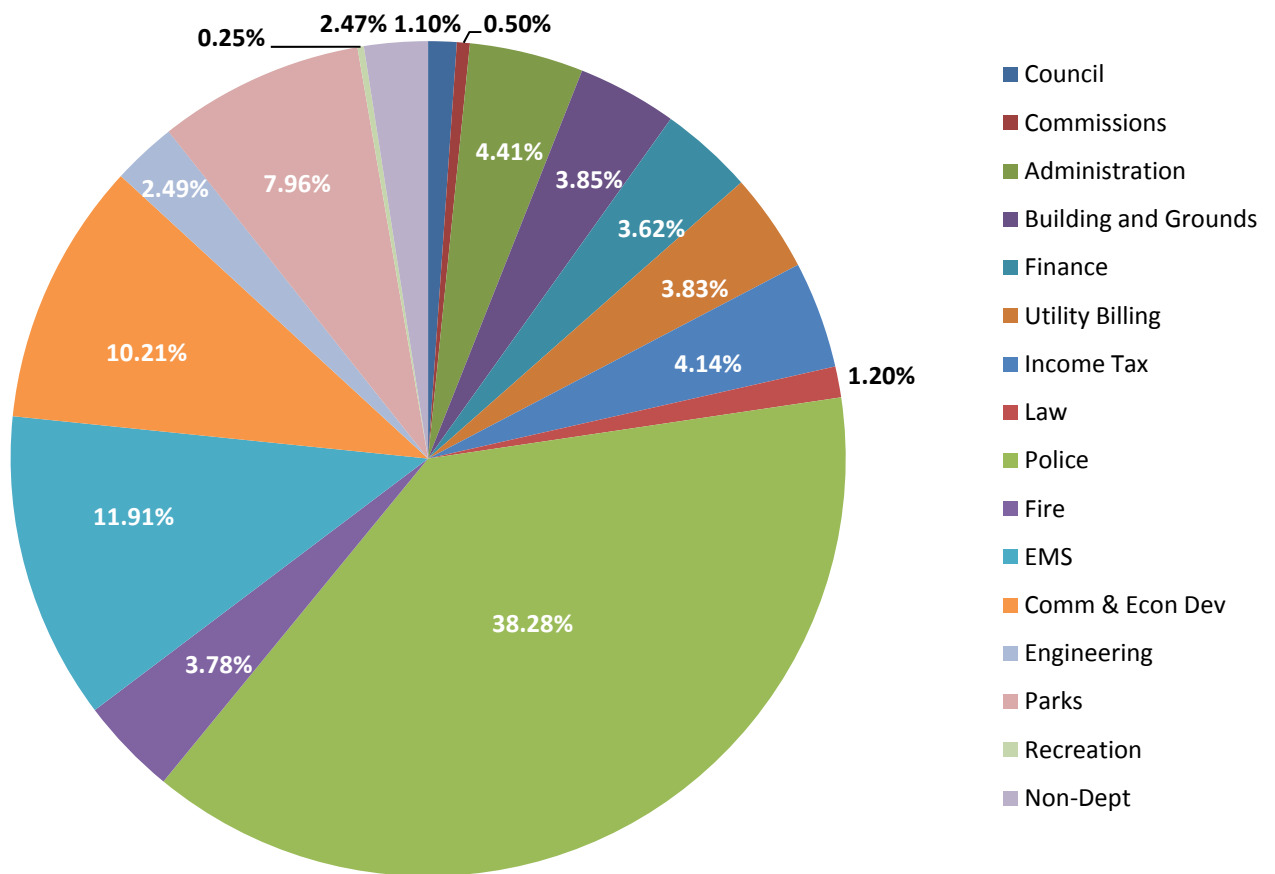
benefit to the City than the incentive provided. Also, given that revenue estimates are generally conservative and that, on average, approximately 97.5% of budgeted expenditures are actually spent; absent the funds to be spent on economic development, the remaining \$82,911 deficit would be converted to an \$88,000 surplus by year-end.

The chart below shows that each adopted budget from 2005-2015 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).



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The chart below details the percentage of General Fund appropriations by departments. Public Safety (Police, Fire, and EMS) comprise 53.97% of all General Fund appropriations.



Budget Assumptions

- 2017 income tax revenue is projected to increase 3%, which is an increase of \$96,905 above the 2016 revenue estimate. Income tax receipts comprise 49% of total General Fund receipts.
- Workers' Compensation premiums anticipated to increase 3% in 2016.
- Health insurance premiums increased an average of 5.4% in 2016. We have budgeted for a 10% increase for the renewal set for September 1, 2017.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will decrease 20% for 2017, for a General Fund decrease of \$16,098.
- Public Safety (Police, Fire & EMS) accounts for 53.97% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 20 sworn officers which includes the one additional detective to work drug interdiction.

Budget Highlights

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 7.1% (\$480,774) from \$6,739,917 in 2016 to \$7,220,691 in 2017.
 - This includes \$400,000 for potential economic development incentives
 - This includes the additional police officer noted above as well as a full-time Fire Inspector who will also serve as the Assistant Chief as we prepare for the Chief's eventual retirement.
 - This also includes contractual wage increases of 2.75% for FOP members and 2.5% for AFSCME members as well as a wage increase of 2.5% for non-union employees.
- General Fund revenue is projected to increase 3.0% (\$195,334) from 2016 budgeted revenue estimates, and will increase by 0.59% (\$39,401) over projected 2016 revenue.
- Projected General Fund budget deficit of \$482,911 for 2017.
 - This deficit is entirely dependent on expenditure of the \$400,000 in economic development incentive monies. Absent the expenditure of those dollars on a project that has positive financial implications for the City, the remaining \$82,911 deficit should be converted to a surplus of approximately \$88,000.
- Wages & benefits account for 74% of all General Fund expenditures.
- A \$20,000 transfer to the Pool Fund is projected for 2017.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2017.
- Budget anticipates 2017 season to run 85 days beginning Memorial Day weekend and ending approximately August 21st. The length of season and closing date will be determined after the School Board establishes the August, 2017 return to school date.
- Contractual operation & maintenance costs = \$229,250.

Budget Highlights

- A transfer from the General Fund to the Swimming Pool Fund in the amount of \$20,000 is budgeted for the 2017 season.

STREET FUNDS

- Staffing levels remain the same for 2017
- Transfer of \$10,415 from Municipal Road Fund to the Bond Retirement Fund to retire debt on Donn Davis Way construction bonds. This will pay off those construction bonds but we still have property assessment bonds outstanding on this project until 2024.

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 2017 budget are in agreement with the 2017-2021 Five-Year CIP as reviewed by City Council on Monday, September 26, 2016.

PARKS CAPITAL IMPROVEMENT FUND

The Parks Capital Improvement Fund was funded by a 0.25% dedicated income tax levy, transfers from the General Fund and grants. This fund accounts for the income tax resources earmarked for capital improvements used for general improvements of park related facilities and operations.

Assumptions

- The Parks Capital Improvement Fund's 0.25% dedicated income tax levy expired December 31, 2012.
- A small amount of revenue will still be allocated to the Parks Capital Improvement Fund as income taxes are collected on income earned prior to January 1, 2013. These monies will be used to offset capital and equipment purchases at the Aquatic Center.

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 increase by 33% in 2017 primarily due to the capital improvement projects (Substation #1/1A Improvements - \$5M) included in the 2017 operating budget.

- A 4.9% increase in projected revenue is anticipated when compared to 2016 budgeted revenues.
- Operating expenses (net of capital and debt) are proposed to increase 6.2%.
- The Electric Department capital projects included in the 2017 budget are in agreement with the 2017-2021 Five-Year CIP as reviewed and amended by 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 during the five-year CIP period
 - Rate increase not necessary to meet 25% minimum fund balance target at end of five-year period
- Water consumption projected to increase 3% annually
- 3% annual increase of NAWA treatment charge to Tipp City
- 14% increase in operating expenses (net of capital and debt) over the 2016 budget due to higher than anticipated 2016 consumption which increased treatment costs higher than originally anticipated in the 2016 operating budget.

Budget Highlights

- Water Fund balance is projected to decrease by approximately \$646,500 in 2017 due to debt retirement and the construction of planned capital projects including a \$300,000 water line replacement for the Wunderwood Drive area which will be assessed back to the property owners over a 15-20 year period.
- As discussed in the Capital Improvement Budget review, the Water Fund balance will be below the 25% minimum fund balance from 2017-2020 but should end 2021 above the target balance.
- The Water Fund capital projects included in the 2017 budget are in agreement with the 2017-2021 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

- 3% annual increase in revenue due to higher consumption

- Approx. 4% 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 2017 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) remain flat from the 2016 budget.

Budget Highlights

- Sewer Fund balance is projected to increase by approximately \$330,000 in 2017 due to increased consumption (increased service charge revenues) and a reduced level of capital expenditure projects.
- The Sewer Fund capital projects included in the 2017 budget are in agreement with the 2017-2021 Five-Year CIP as reviewed and amended by City Council.

In closing, it needs to be noted that future budgets will be impacted by the state mandating that all communities have a five year Net Operating Loss (NOL) carry forward provision in their tax code. The total impact to the city's budget will not be known until around 2023.

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.

Prior to 2011 the budget recognized encumbrances (outstanding purchase orders) as expenditures in the year encumbered. This leads to differences in reported expenditure levels between periods if the entire amount encumbered is not spent in a future year. To better account for actual cash received and actual cash expended within the calendar year we prepared the 2011-2017 operating budgets on a cash basis wherein transactions are recorded when cash is received or disbursed. 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. Contractual increases of 2.75% for FOP employees and 2.5% for AFSCME employees as well as a 2.5% cost of living increase for non-union employees was included in the completion of this budget.

2. The OPERS rate (employer contribution) will be 14.00% in 2016. It was 14.00% in 2015, 2014, 2013, and 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2016 which is the same rate paid in 2015, 2014, 2013, and 2012.
3. The Worker's Compensation rate was 3.1826% in 2016 (based on 2015 wages paid). It was 1.956% in 2015, 1.77% in 2014, 2.29% in 2013, and 2.41% in 2012. We've anticipated a 3% increase for 2017's payment (based on 2016 wages) due to a 2016 2.5% wage increase and merit increases.
4. All projects listed in the Capital Improvement Plan for 2017 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3% when compared to revised 2016 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, 2016.

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
2017 OPERATING BUDGET**

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**CITY OF TIPP CITY
2017 OPERATING BUDGET**

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**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2017 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2017	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2017
GENERAL	5,821,928	6,758,279	7,261,691	5,318,517
SPECIAL REVENUE FUNDS				
SWIMMING POOL	43,459	321,500	303,620	61,339
STREET REPAIR	251,516	437,222	492,570	196,168
STATE HIGHWAY	158,692	35,424	31,500	162,616
MUNICIPAL ROAD	348,841	223,995	261,390	311,445
LAW ENFORCEMENT	11,929	2,500	3,000	11,429
ENFORCEMENT & EDUCATION	6,479	500	-	6,979
DRUG LAW ENFORCEMENT	7,041	25	-	7,066
FIELDSTONE TIF PROJECT FUND	-	73,476	73,476	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	41,577	2,656,996	2,651,996	46,577
SPECIAL ASSESSMENT BOND RETIREMENT	19,110	73,653	73,665	19,099
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	555,663	2,970,258	3,172,953	352,968
PARKS CAPITAL IMPROVEMENT	55,694	4,000	7,200	52,494
25A CONSTRUCTION	9,112	2,940,000	2,949,112	-

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2017 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2017	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2017
ENTERPRISE FUNDS				
ELECTRIC	3,837,553	23,165,188	22,545,707	4,457,035
WATER	1,489,433	5,327,408	5,973,885	842,955
SEWER	809,657	3,641,352	3,311,609	1,139,400
UTILITY SERVICE DEPOSIT	202,624	25,000	25,000	202,624
REFUSE COLLECTION	130,246	925,795	921,314	134,727
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	4,943	120,000	120,000	4,943
CONTRACTOR MAINTENANCE DEPOSIT	93,192	50,000	50,000	93,192
MEDICAL REIMBURSEMENT	4,237	-	-	4,237
SUBTOTAL	13,902,925	49,752,572	50,229,687	13,425,810
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,963,394	1,963,394	-
NET GRAND TOTAL	13,902,925	47,789,178	48,266,293	13,425,810

**City of Tipp City
2017
Operating Budget**

2017 Budget - Revenues Classified by Source

Electric Revenues	16,825,835	33.82%
Sale of Notes and Bonds	11,339,458	22.79%
City Income Taxes	6,225,331	12.51%
Federal/State Grants	3,166,500	6.36%
Water Revenues	2,930,317	5.89%
Sewer Revenues	1,931,352	3.88%
Refuse Collection	917,295	1.84%
Transfers In	881,996	1.77%
Administrative Reimbursements	832,807	1.67%
Electric Excise Tax	644,368	1.30%
Ambulance Runs	570,000	1.15%
NAWA Charges	407,925	0.82%
Gasoline Tax	385,000	0.77%
Property Taxes	319,931	0.64%
Pool Revenues	286,500	0.58%
Local Government Funds	281,188	0.57%
Utility Billing Reimbursements	248,591	0.50%
Permissive License Fees	223,495	0.45%
Deposits	195,000	0.39%
Franchise Fees	160,000	0.32%
Other Miscellaneous Revenues	154,200	0.31%
Assessments	147,964	0.30%

**City of Tipp City
2017
Operating Budget**

2017 Budget - Revenues Classified by Source

Motor Vehicle License Fees	85,646	0.17%
Hotel-Motel Tax	77,500	0.16%
Interest Income	75,000	0.15%
PILOT Payments	73,476	0.15%
Other Charges for Services	69,510	0.14%
Fire Run Contracts	60,963	0.12%
Reimbursements and Refunds	55,500	0.11%
Electric Extension Fees	50,000	0.10%
Other State Levied-Shared Fees	46,497	0.09%
Rental Income	23,500	0.05%
Licenses, Permits, Inspections	20,300	0.04%
Fines, Forfeitures, and Costs	17,625	0.04%
Sale of Assets	16,000	0.03%
Donations	6,000	0.01%
Advances Repaid	-	0.00%
 Total	 49,752,570	 100.00%

**City of Tipp City
2017 Operating Budget**

2017 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 48,215	\$ 30,810	\$ -	\$ 300	\$ -	\$ -	\$ 79,325
Boards & Commissions	-	35,950	-	300	-	-	36,250
Administration	296,309	15,942	-	6,500	-	-	318,751
Buildings & Facilities	144,834	132,910	-	500	-	-	278,244
Finance: Administration	237,065	24,303	-	300	-	-	261,668
Finance: Utility Billing	209,032	66,680	-	500	-	-	276,212
Finance: Income Tax	170,158	28,250	-	300	-	100,000	298,708
Law	62,186	24,443	-	-	-	-	86,629
Police	2,528,358	235,434	-	-	-	-	2,763,792
Fire	178,125	84,421	-	10,691	-	-	273,237
EMS	708,289	146,199	-	5,200	-	-	859,688
Community-Economic Dev.	269,173	467,757	-	500	-	-	737,430
Engineering	154,490	24,900	-	550	-	-	179,940
Parks	377,497	196,830	-	625	-	-	574,952
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	178,163	-	-	20,000	500	198,663
Total General Fund	5,383,731	1,710,692	-	26,266	20,000	100,500	7,241,189
Pool Fund	-	300,420	-	3,200	-	-	303,620
Street Fund	374,000	117,570	-	1,000	-	-	492,570
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	100,485	148,490	10,415	2,000	-	-	261,390
Law Enforcement Fund	-	-	-	3,000	-	-	3,000
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	73,476	-	-	-	-	73,476
Bond Retirement	-	-	2,651,996	-	-	-	2,651,996
Special Assess Bond Retirement	-	3,507	70,158	-	-	-	73,665
Capital Improvement Reserve	-	38,100	857,678	2,202,175	-	75,000	3,172,953
Parks Capital Improvement	-	-	-	7,200	-	-	7,200
County Road 25A Construction	-	-	-	2,949,112	-	-	2,949,112

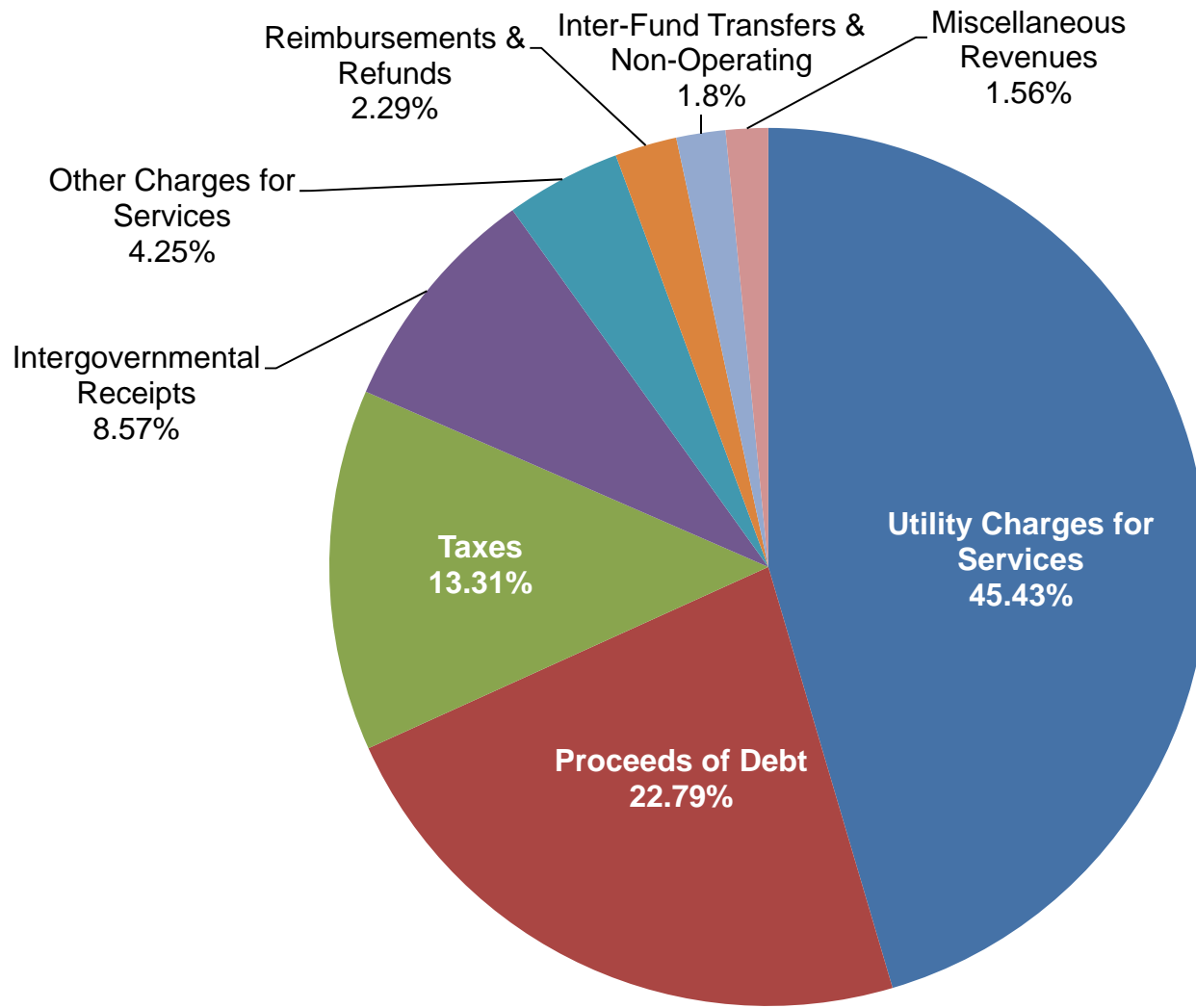
**City of Tipp City
2017 Operating Budget**

2017 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,228,811	13,672,855	1,263,249	5,648,800	723,556	4,000	22,541,271
Water Fund	731,412	2,126,999	2,336,893	610,550	165,531	2,500	5,973,885
Sewer Fund	352,859	898,823	1,706,220	215,550	138,158	-	3,311,610
Utility Service Deposits	-	-	-	-	-	25,000	25,000
Refuse Collection	-	871,595	-	-	54,199	-	925,794
Self-Insurance Fund	-	120,000	-	-	-	-	120,000
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	\$ 8,171,298 16.27%	\$ 20,114,027 40.06%	\$ 8,896,609 17.72%	\$ 11,668,853 23.24%	\$ 1,101,444 2.19%	\$ 257,000 0.51%	\$ 50,209,231 100.00%

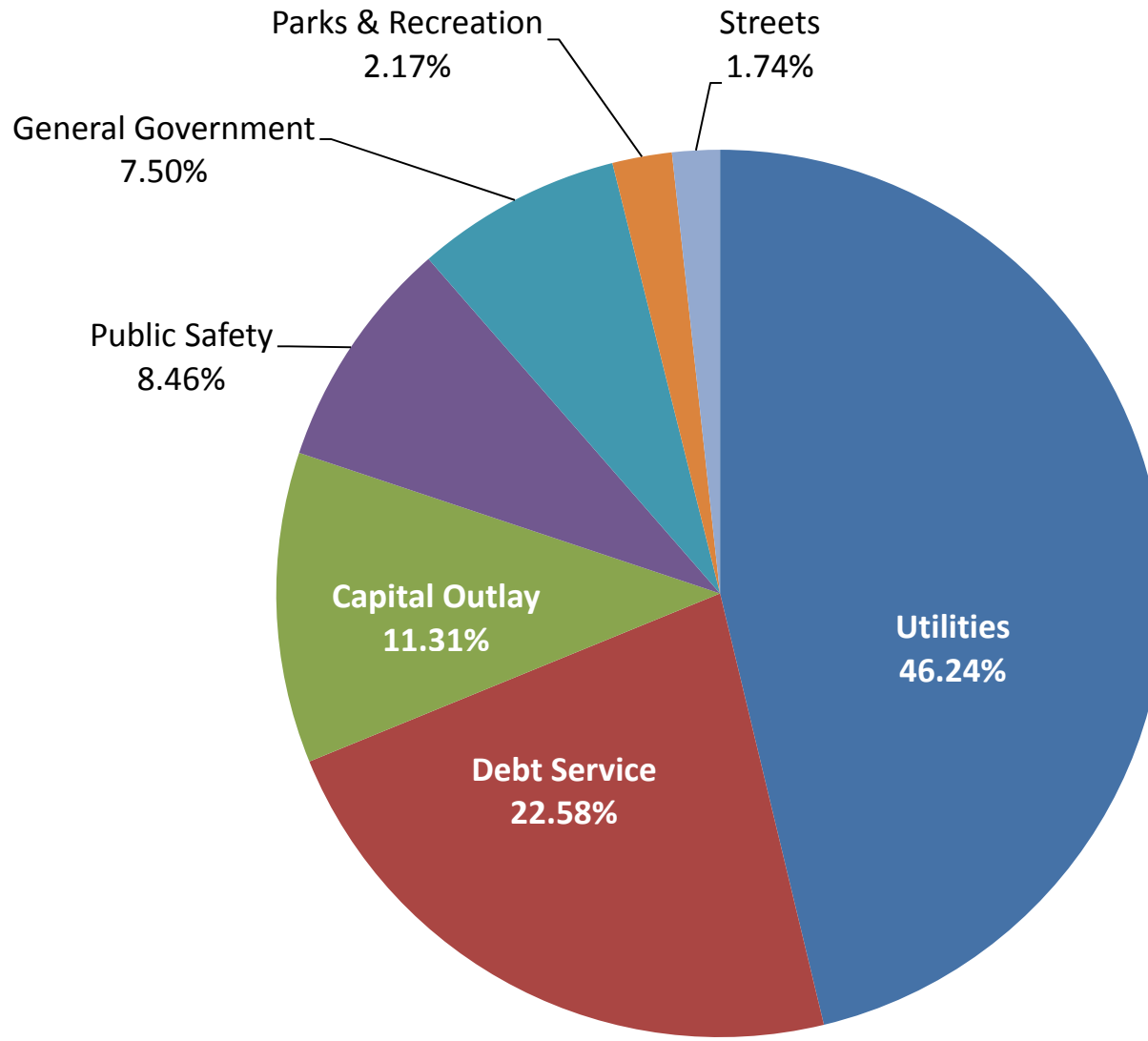
Sources of Funds

2017 Operating Budget

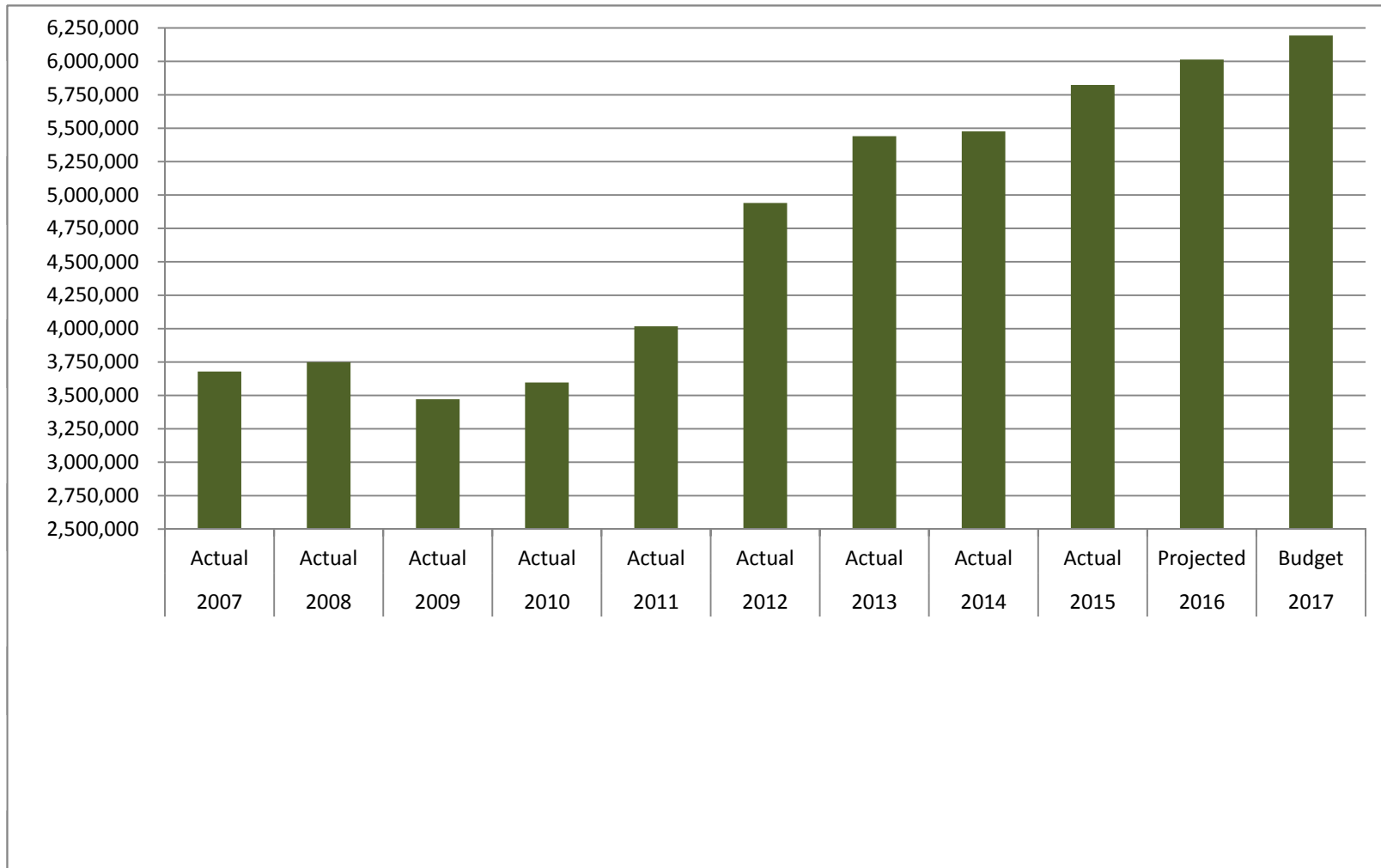


Uses of Funds

2016 Operating Budget



Income Tax Receipts 2007-2017



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

**CITY OF TIPP CITY
DEBT STATEMENT**

PURPOSE		PRINCIPAL OUTSTANDING		MATURITY	PRINCIPAL	INTEREST	FUND
GENERAL OBLIGATION BONDS	ISSUED	1/1/2017	RATE	DATE	2017	2017	
Donn Davis Construction- City Share	5/1/2004	10,000	2.00-4.15%	12/1/2017	10,000	415	Mun. Road
Capital Facility Bonds-2001	4/1/2001	300,000	4.00-4.80%	12/1/2019	100,000	14,300	CIRF
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	460,000	2.00-4.50%	12/1/2024	\$45,000	\$21,890	Spec. Assess.
Total - Bonds		\$770,000			\$155,000	\$36,605	
BOND ANTICIPATION NOTES							
25A Reconstruction Notes	2/16/2016	\$330,000	1.20%	2/15/2017	\$330,000	\$3,960	CIRF
Kinna Drive Construction Notes	2/16/2016	\$95,000	1.20%	2/15/2017	\$95,000	\$1,140	CIRF
Electric Generator Notes	2/16/2016	\$650,000	1.20%	2/15/2017	\$650,000	\$7,800	Electric
Utility AMR Project Notes	2/16/2016	\$778,000	1.20%	2/15/2017	\$778,000	\$9,336	Electric/Water
Water Tower Construction Notes - Tower 3	2/16/2016	\$980,000	1.20%	2/15/2017	\$980,000	\$11,760	Water
Aerial Ladder Notes	2/16/2016	\$327,000	1.20%	2/15/2017	\$327,000	\$3,924	CIRF
Sewer System Improvement Notes (Abbott)	2/16/2016	\$130,000	1.20%	2/15/2017	\$130,000	\$1,560	CIRF
Main St. Sanitary Sewer Lift Station Improve.	2/16/2016	\$917,000	1.20%	2/15/2017	\$917,000	\$11,004	Sewer
W. Walnut St. Utility Replacement	2/16/2016	\$203,000	1.20%	2/15/2017	\$203,000	\$2,436	Water/Sewer
Water Tower Construction Notes - Tower 2	2/16/2016	\$320,000	1.20%	2/15/2017	\$320,000	\$3,840	Water
Downtown Streetscape Improvement Notes	2/16/2016	\$310,000	1.20%	2/15/2017	\$310,000	\$3,720	CIRF
Ohio Water and Sewer Rotary Commission	2/16/2016	\$295,000	1.20%	2/15/2017	\$295,000	\$3,540	Sewer
Roselyn Water & Sewer Lines	2/16/2016	\$700,000	1.20%	2/15/2017	\$700,000	\$8,400	Water/Sewer
Downtown Utility Replacement Notes	11/25/2016	\$210,000	1.25%	11/26/2017	\$210,000	\$2,625	Water/Sewer
Fire Station Improvement Notes	11/25/2016	\$975,000	1.25%	11/26/2017	\$975,000	\$12,188	CIRF
South Third Street Reconstruction Notes	11/25/2016	\$270,000	1.25%	11/26/2017	\$270,000	\$3,375	CIRF
Total - Notes		\$7,490,000			\$7,490,000	\$90,608	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	\$450,000	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$339,500	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$1,190,000	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
Total - 0% State Loans		\$1,979,500			\$121,500	\$0	
Total All Debt		\$10,239,500			\$7,766,500	\$127,213	

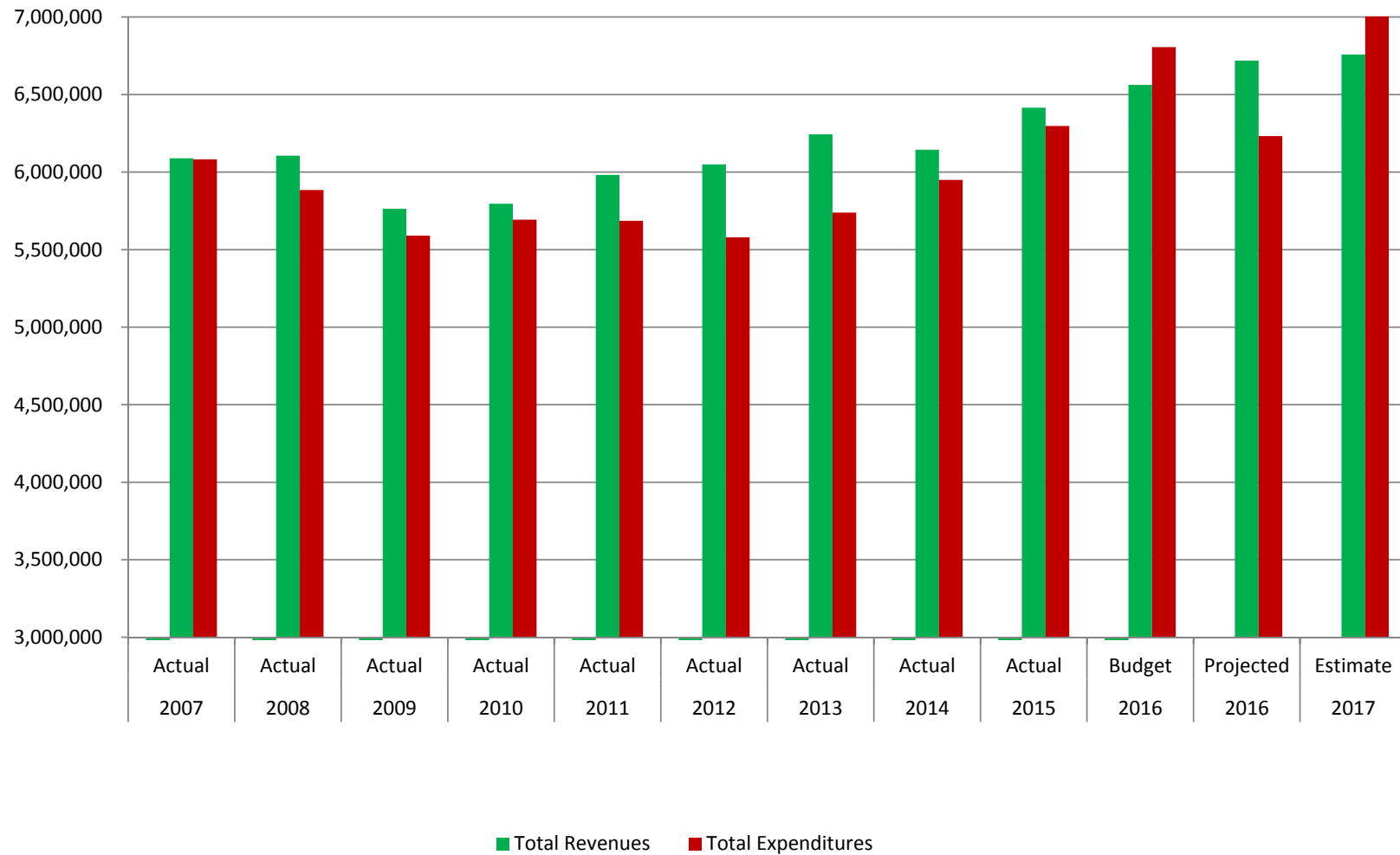
**CITY OF TIPP CITY
2017 OPERATING BUDGET**

STAFFING PLAN

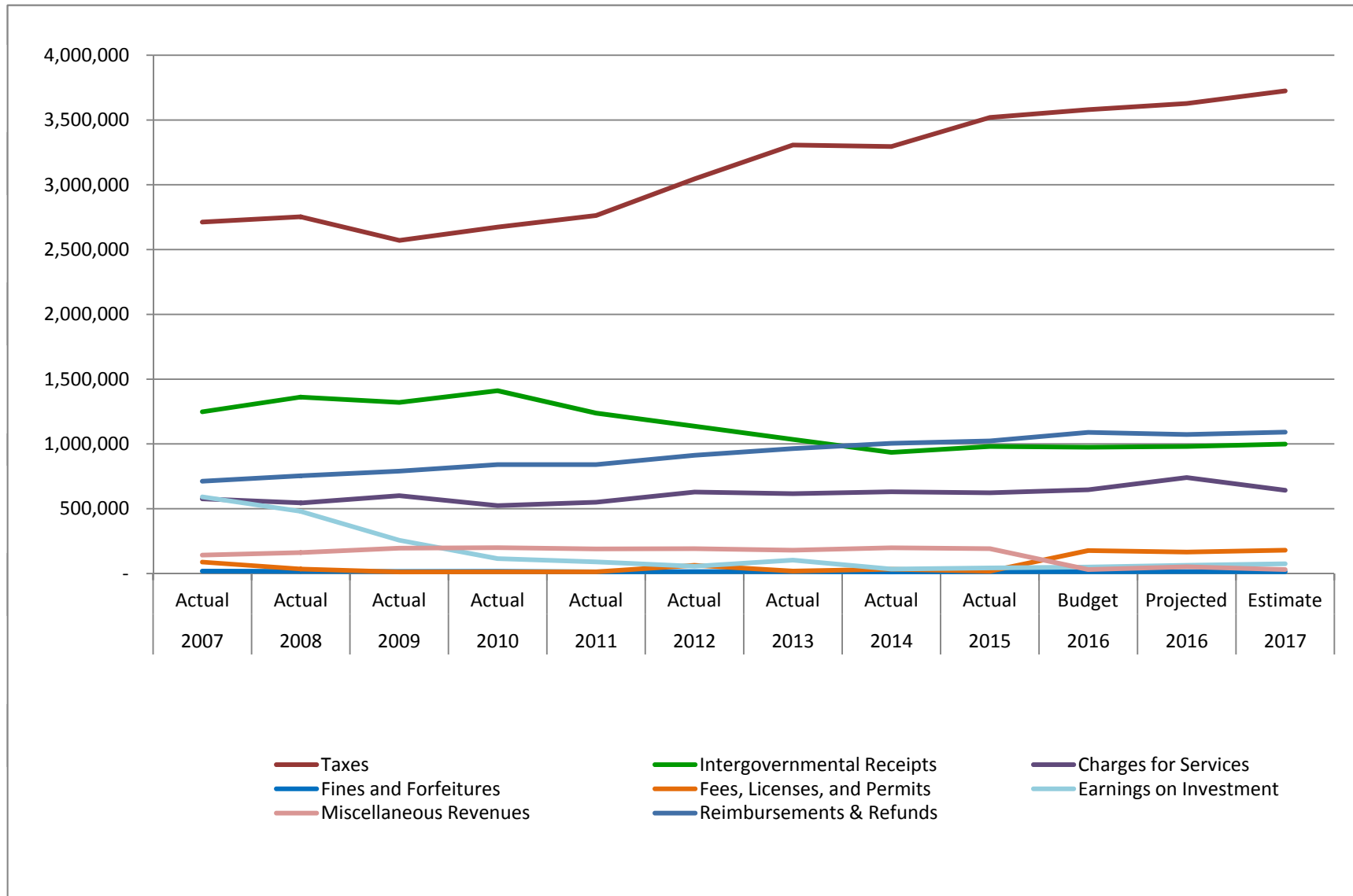
	Full-Time Equivalents							
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund								
Council	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	0.33	-	-	-
Administration	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Buildings & Facilities	1.68	1.68	1.59	1.59	1.59	1.59	1.59	1.59
Finance: Administration	2.40	2.40	2.40	2.40	2.40	2.00	2.40	2.40
Finance: Utility Billing	3.00	2.80	2.80	2.75	2.75	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	22.07	21.07	21.07	22.07	22.07	22.00	22.00	23.00
Fire	0.30	0.30	0.30	0.30	0.30	0.30	0.30	1.30
EMS	22.06	22.06	22.06	22.06	22.06	22.06	22.06	22.06
Community-Economic Dev.	2.33	2.33	2.33	2.33	2.33	2.33	3.00	3.00
Engineering	1.83	1.83	1.83	1.83	1.83	1.50	1.50	1.50
Parks	5.27	4.77	5.00	5.00	5.50	5.50	5.50	5.50
Total General Fund	65.64	63.94	64.08	65.03	65.53	64.65	66.72	68.72
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS								
Special Revenue Funds								
Street Fund	-	-	-	-	-	-	-	-
Municipal Road Fund	1.00	1.00	1.00	1.00	1.25	1.25	1.25	1.25
Total Special Revenue Funds	1.00	1.00	1.00	1.00	1.25	1.25	1.25	1.25
Enterprise Funds								
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Electric Fund: Distribution	13.66	12.66	11.60	11.60	11.60	11.60	11.60	11.60
Water Fund: Administration	0.50	0.50	0.65	0.65	0.65	0.65	0.65	0.65
Water Fund: Distribution	4.59	4.59	4.69	3.60	4.10	4.10	4.10	4.10
Water Fund: Treatment	4.60	4.60	4.40	4.40	4.40	4.40	4.40	4.40
Sewer Fund: Administration	-	-	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Fund: Distribution	2.29	2.29	2.29	3.80	4.30	4.30	4.30	4.30
Total Enterprise Funds	27.14	26.14	25.38	25.80	26.80	26.80	26.80	26.80
Total Full-Time Equivalents	93.78	91.08	90.46	91.83	93.58	92.70	94.77	96.77

Revenue and Expenditure Trends

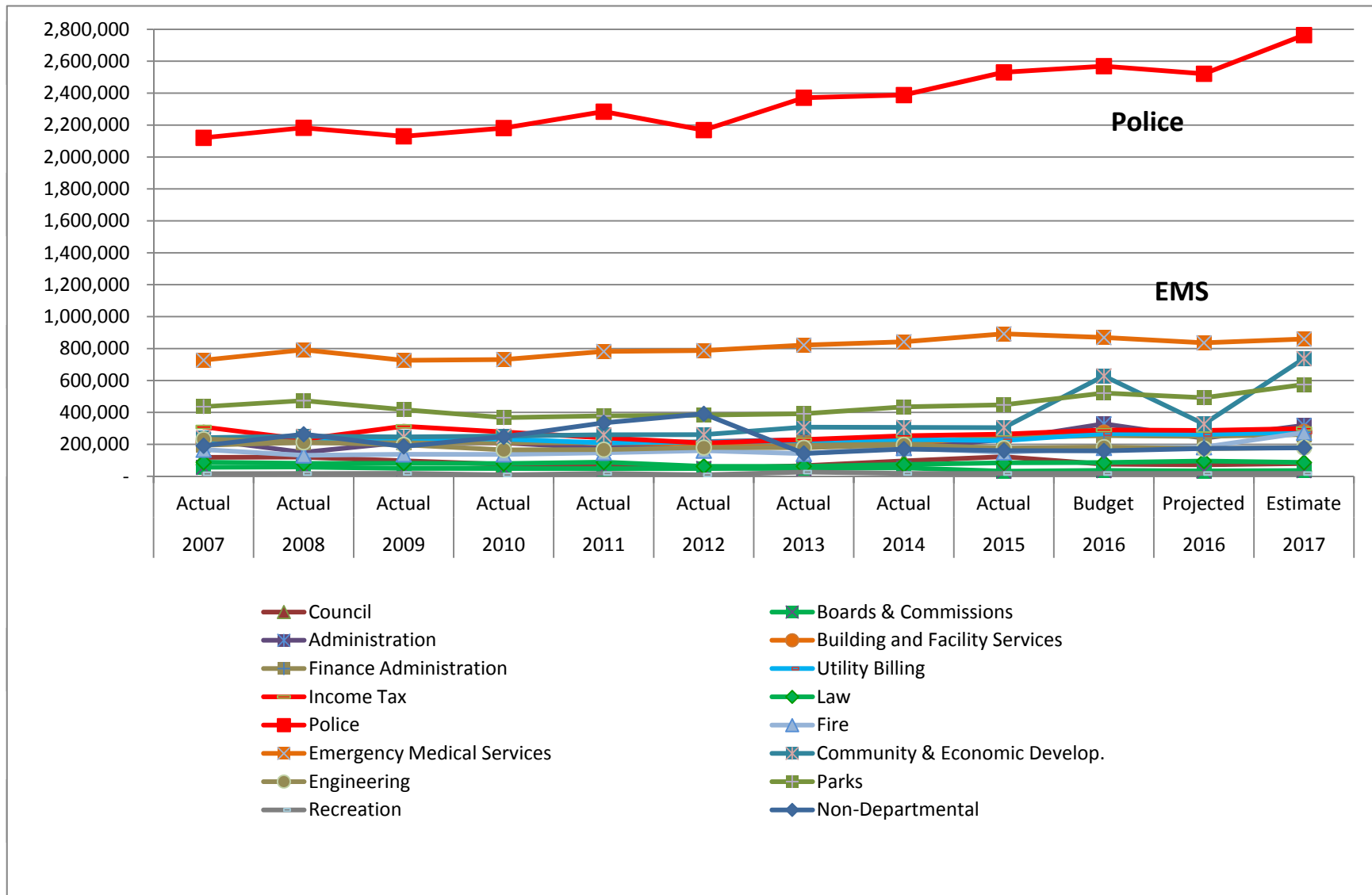
Totals for General Fund 2007 - 2017



General Fund Revenue Trends 2007 - 2017



General Fund Expenditures by Department 2007 - 2017



2017 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Estimate	2018 Estimate	2016-17 % Inc/Dec
Revenues							
Taxes	3,294,664	3,519,790	3,579,296	3,627,491	3,724,506	3,796,661	4.06%
Intergovernmental Receipts	935,197	981,039	974,977	981,027	998,553	1,024,612	2.42%
Charges for Services	631,032	622,964	646,773	740,536	642,973	644,802	-0.59%
Fines and Forfeitures	12,211	14,876	14,000	15,284	14,600	14,600	4.29%
Fees, Licenses, and Permits	33,574	18,461	177,525	166,025	180,300	180,300	1.56%
Earnings on Investment	34,550	43,238	50,000	63,782	75,000	85,000	50.00%
Miscellaneous Revenues	198,345	191,606	30,750	51,595	30,950	30,950	0.65%
Reimbursements & Refunds	1,004,890	1,022,995	1,089,624	1,073,138	1,091,398	1,138,691	0.16%
Total Operating Receipts	6,144,463	6,414,969	6,562,945	6,718,878	6,758,279	6,915,617	2.98%
Expenditures							
Council	96,370	122,569	75,938	71,636	79,325	79,325	4.46%
Boards & Commissions	52,504	32,389	36,750	33,573	36,250	36,250	-1.36%
Administration	175,001	230,945	328,595	238,284	318,751	324,816	-3.00%
Building and Facility Services	206,800	247,938	274,230	269,129	278,244	285,781	1.46%
Finance Administration	218,551	241,417	254,837	249,610	261,669	270,756	2.68%
Utility Billing	230,331	223,126	266,936	262,131	276,212	286,756	3.48%
Income Tax	253,781	263,999	289,990	287,072	298,708	304,606	3.01%
Law	73,878	84,678	85,667	95,308	86,629	86,869	1.12%
Police	2,388,225	2,530,512	2,569,263	2,521,589	2,763,792	2,858,274	7.57%
Fire	177,689	149,959	178,410	182,609	273,237	280,831	53.15%
Emergency Medical Services	842,481	892,253	869,263	836,015	859,688	878,618	-1.10%
Community & Economic Develop.	306,213	304,735	628,902	327,811	737,430	447,943	17.26%
Engineering	197,427	176,650	182,704	173,248	179,940	184,795	-1.51%
Parks	434,683	447,670	521,410	491,830	574,952	560,796	10.27%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	170,382	160,958	159,322	173,907	178,163	187,782	11.83%
Total Program Expenditures	5,842,016	6,127,498	6,739,917	6,231,452	7,220,691	7,091,898	7.13%
Total Receipts Over/(Under)							
Program Disbursements	302,447	287,471	(176,972)	487,426	(462,411)	(176,281)	

2017 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Estimate	2018 Estimate	2016-17 % Inc/Dec
Other Financing Sources/(Uses)							
Sale of Assets	-	-	-	-	-	-	0.00%
Refunds	(400)	(125)	(1,000)	(500)	(500)	(500)	-50.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	(107,500)	(170,000)	(65,000)	-	(20,000)	(20,000)	-69.23%
Advances In	150,000	100,000	200,000	200,000	-	-	-100.00%
Advances (Out)	(100,000)	(200,000)	-	-	-	-	0.00%
Total Other Financing Receipts/(Disbursements)	(57,900)	(270,125)	134,000	199,500	(20,500)	(20,500)	
Excess/(Deficiency) of Revenues Over Expenditures	244,547	17,346	(42,972)	686,926	(482,911)	(196,781)	
Fund Balance January 1st	4,873,109	5,117,656	5,135,002	5,135,002	5,821,928	5,339,017	
Fund Balance December 31st	5,117,656	5,135,002	5,092,030	5,821,928	5,339,017	5,142,236	
Reserve For Encumbrances	111,394	120,833	125,000	125,000	125,000	125,000	
Unencumbered Cash 12/31	5,006,262	5,014,169	4,967,030	5,696,928	5,214,017	5,017,236	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$3,724,506	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	\$998,553	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$644,368) and Local Government monies (\$281,1880) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the reductions enacted by the State of Ohio in the SFY2012-2013 biennial budget. 2015-2016 projections also reflect the elimination of the Estate Tax which was included in the State budget bill.
Charges for Services	\$642,973	These are monies received for direct services provided. The EMS billing revenues (\$570,000) comprise 89% of the total anticipated receipts.
Fines and Forfeitures	\$14,600	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2017 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Estimate	2018 Estimate	2016-17 % Inc/Dec
	Taxes							
101.0000.41110	Property Tax	301,635	308,910	308,347	313,358	311,430	314,545	1.00%
101.0000.41210	Tangible Personal Property	8,878	8,872	8,500	8,963	8,500	8,500	0.00%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	2,920,563	3,105,932	3,187,448	3,230,169	3,327,074	3,393,616	4.38%
101.0000.41600	Hotel-Motel Tax	63,587	96,075	75,000	75,000	77,500	80,000	3.33%
	Total Taxes	3,294,664	3,519,790	3,579,296	3,627,491	3,724,506	3,796,661	4.06%
	Intergovernmental							
101.0000.42100	Local Gov't Fund (County)	248,230	273,409	275,000	267,500	274,188	281,042	-0.30%
101.0000.42200	Estate Tax	367	-	-	4,859	-	-	0.00%
101.0000.42300	Cigarette Tax	402	439	400	329	400	400	0.00%
101.0000.42400	Liquor & Beer	8,583	8,659	9,000	8,648	8,700	8,700	-3.33%
101.0000.42500	Local Gov't Fund-State	20,431	16,055	12,500	7,886	7,000	6,500	-44.00%
101.0000.42600	Property Tax Rollback	36,730	36,918	37,027	37,027	37,397	37,771	1.00%
101.0000.42900	Electric Excise Tax	591,979	617,108	614,550	625,600	644,368	663,699	4.85%
101.0000.43200	Federal/State Grants	28,475	28,451	26,500	29,178	26,500	26,500	0.00%
	Total Intergovernmental	935,197	981,039	974,977	981,027	998,553	1,024,612	2.42%
	Charges for Services							
101.0000.44115	Xerox Copies	259	26	150	75	100	100	-33.33%
101.0000.44120	Towing & Storage Fees	9,018	11,537	9,000	9,000	10,000	10,000	11.11%
101.0000.44125	Sale-Maps & Zoning Codes	1	125	10	10	10	10	0.00%
101.0000.44130	Witness Fees	139	238	150	327	300	300	100.00%
101.0000.44140	Fire Run Contracts	52,802	30,481	60,963	91,444	60,963	62,792	0.00%
101.0000.44150	Ambulance Runs - City	324,303	291,777	300,000	369,680	300,000	300,000	0.00%
101.0000.44155	Ambulance Runs - Township	242,698	287,200	275,000	265,000	270,000	270,000	-1.82%
101.0000.44160	PILOT Program	-	-	-	-	-	-	0.00%
101.0000.44170	Vet Memorial Charges	1,425	805	1,000	4,000	1,000	1,000	0.00%
101.0000.44171	Memorial Pavers - Dog Park	-	-	-	500	100	100	100.00%
101.0000.44190	Other Charges	387	775	500	500	500	500	0.00%
	Total Charges for Services	631,032	622,964	646,773	740,536	642,973	644,802	-0.59%
	Fines and Forfeitures							
101.0000.45100	Court Cost & Fees	11,316	13,293	13,000	14,052	13,500	13,500	3.85%
101.0000.45200	Overtime Parking	895	1,583	1,000	1,232	1,100	1,100	10.00%
	Total Fines and Forfeitures	12,211	14,876	14,000	15,284	14,600	14,600	4.29%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$180,300	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 (\$115,000) and the refuse contract franchise fee (\$45,000). These two receipt types comprise 90% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$75,000	Estimates are based on 2010-2015 trends. The rate of return on the City's deposits and investments remained at historic lows in 2016 and we do not anticipate a return to more typical levels during 2017. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$30,950	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$1,091,398	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$832,807 - 4% of anticipated revenues) and the chargeback of the Utility Billing Department to the utility funds (\$248,591).

**2017 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Estimate	2018 Estimate	2016-17 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	8,335	11,602	8,500	12,500	10,000	10,000	17.65%
101.0000.46220	Zoning & Pre. Plat	2,000	2,280	3,000	2,000	2,000	2,000	-33.33%
101.0000.46230	Sign Permits	795	959	1,000	750	750	750	-25.00%
101.0000.46240	Peddler's Permits	10	-	-	-	-	-	0.00%
101.0000.46280	Contractor Registration Fee	2,437	3,525	2,500	2,500	2,500	2,500	0.00%
101.0000.46290	Other Permits	25	95	25	25	50	50	100.00%
101.0000.46300	Cable Franchise Fees	-	-	115,000	100,000	115,000	115,000	0.00%
101.0000.46305	Refuse Franchise Fees	-	-	42,500	43,250	45,000	45,000	5.88%
101.0000.46310	Inspection & Final Plat	19,972	-	5,000	5,000	5,000	5,000	0.00%
	Total Fees, Licenses and Permits	33,574	18,461	177,525	166,025	180,300	180,300	1.56%
	Earnings on Investment							
101.0000.47200	Interest	34,550	43,238	50,000	63,782	75,000	85,000	50.00%
	Total Earnings on Investment	34,550	43,238	50,000	63,782	75,000	85,000	50.00%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	30,028	14,527	12,500	12,284	12,500	12,500	0.00%
101.0000.47310	Farm Rent	375	-	-	-	-	-	0.00%
101.0000.47330	Rent-Canoes	1,225	1,316	1,000	1,000	1,000	1,000	0.00%
101.0000.47420	Assessments	1,197	1,161	1,000	1,238	1,250	1,250	25.00%
101.0000.47500	Cable Franchise Fees	104,464	102,160	-	-	-	-	0.00%
101.0000.47510	Refuse Franchise Fees	42,187	42,533	-	-	-	-	0.00%
101.0000.47700	Donations	2,170	1,500	2,000	2,825	2,000	2,000	0.00%
101.0000.47701	Donations - DARE Program	-	-	-	-	-	-	0.00%
101.0000.47704	Donations - Parks	4,400	8,758	4,000	4,000	4,000	4,000	0.00%
101.0000.47810	Commission/Unclaimed Mo.	216	110	150	100	100	100	-33.33%
101.0000.47820	Unclaimed Monies & Overages	6,110	24	100	9,073	100	100	0.00%
101.0000.47890	Other Misc. Revenue	5,973	19,517	10,000	21,075	10,000	10,000	0.00%
	Total Miscellaneous Revenue	198,345	191,606	30,750	51,595	30,950	30,950	0.65%
101.0000.49210	Reimbursement & Refunds	73,529	33,405	10,000	10,000	10,000	10,000	0.00%
101.0000.49220	Adm. Reimbursement	700,196	766,464	812,688	827,220	832,807	870,611	2.48%
101.0000.49230	Utility Billing Reimb.	231,165	223,126	266,936	235,918	248,591	258,080	-6.87%
	Total Reimbursement & Refunds	1,004,890	1,022,995	1,089,624	1,073,138	1,091,398	1,138,691	0.16%
	Other Financing Sources							
101.0000.49510	Advances Repaid	150,000	100,000	200,000	200,000	-	-	-100.00%
	Total Other Financing Sources	150,000	100,000	200,000	200,000	-	-	-100.00%
	Total Receipts	6,294,463	6,514,969	6,762,945	6,918,878	6,758,279	6,915,617	-0.07%

GENERAL FUND - DEPARTMENT: COUNCIL

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Council TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2016 <u>Estimated</u>
Council Meetings		24	24	24	26	26	25	25	24
No. of Ordinances		46	26	37	29	30	53	30	30
No. of Resolutions		45	44	70	48	61	54	60	60

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$300/pay.

Health Insurance - Council member's health insurance eligibility was discontinued effective January 1, 2016.

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

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

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

GENERAL FUND - DEPARTMENT: CITY COUNCIL

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1010.51010	Salary - Council	10,600	10,600	35,000	35,000	35,000	35,000	0.00%
101.1010.51015	Salary - Clerk	-	6,408	6,240	7,800	7,800	7,800	25.00%
101.1010.51110	O.P.E.R.S.	420	1,422	2,975	3,725	3,800	3,800	27.73%
101.1010.51120	Social Security	353	381	1,290	785	785	785	-39.15%
101.1010.51125	Medicare	114	182	598	580	580	580	-3.01%
101.1010.51200	Health Insurance	60,577	77,218	-	(2,273)	-	-	0.00%
101.1010.51300	Worker's Compensation	184	151	325	237	250	250	-23.08%
	Sub-Total Personnel	72,248	96,362	46,428	45,854	48,215	48,215	3.85%
101.1010.52100	Travel & Training	6,253	6,840	6,500	6,559	7,500	7,500	15.38%
101.1010.53410	Equipment Maintenance	838	-	-	-	-	-	0.00%
101.1010.53600	Legal Advertising	2,225	2,259	5,000	2,500	5,000	5,000	0.00%
101.1010.53700	Printing & Reproduction	1,031	1,211	1,300	1,300	1,300	1,300	0.00%
101.1010.53710	Code Supplement	9,871	6,439	6,000	7,230	7,500	7,500	25.00%
101.1010.53800	Dues & Subscriptions	1,134	1,872	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	25	5,461	5,000	5,000	5,000	5,000	0.00%
101.1010.54100	Office Supplies	728	587	2,400	775	2,400	2,400	0.00%
101.1010.54700	Other Supplies	1,611	1,538	-	108	-	-	0.00%
101.1010.54710	Mayor's Account	406	-	500	500	300	300	-40.00%
	Sub-Total Other Operating	24,122	26,207	28,510	25,782	30,810	30,810	8.07%
101.1010.55200	Equipment	-	-	1,000	-	300	300	-70.00%
Total City Council		96,370	122,569	75,938	71,636	79,325	79,325	4.46%

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)

		2010	2011	2012	2013	2014	2015	2016
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.00	0.00
BOARDS & COMMISSIONS TOTAL		0.33	0.33	0.33	0.33	0.33	0.00	0.00

PERFORMANCE MEASURES

	2010	2011	2012	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Planning Board Meetings	12	9	10	11	7	10	10
Cases	30	24	29	36	16	22	20
BZA Meetings	7	7	9	7	10	11	10
Cases	11	15	17	17	17	15	15
Parks Board Meetings	6	6	6	6	6	6	6
Cases	14	14	15	17	22	14	12
Restor. Board Meetings	11	11	9	7	10	6	9
Cases	19	23	18	16	18	7	15
Tree Board Meetings	6	6	6	8	6	6	6
Cases	29	47	63	32	29	40	45
TIRC Meetings	1	1	1	1	1	1	1
AIB Meetings	12	12	12	9	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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1020.51015	Salary & Wages	18,382	-	-	-	-	-	0.00%
101.1020.51075	Overtime	-	-	-	-	-	-	0.00%
101.1020.51110	O.P.E.R.S.	2,103	-	-	-	-	-	0.00%
101.1020.51125	Medicare	298	-	-	-	-	-	0.00%
101.1020.51300	Worker's Compensation	242	331	-	-	-	-	0.00%
	Sub-Total Personnel	21,025	331	-	-	-	-	0.00%
101.1020.52100	Travel & Training	35	846	2,000	1,107	1,500	1,500	-25.00%
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	543	837	1,250	1,250	1,250	1,250	0.00%
101.1020.53700	Printing & Reproduction	1,756	883	2,250	1,250	2,250	2,250	0.00%
101.1020.53800	Dues & Subscriptions	200	450	750	500	750	750	0.00%
101.1020.53990	Other Contractual	250	308	1,000	500	1,000	1,000	0.00%
101.1020.54100	Office Supplies	981	811	1,200	1,000	1,200	1,200	0.00%
101.1020.54700	Other Supplies	1,714	1,923	2,000	1,500	2,000	2,000	0.00%
	Sub-Total Other Operating	31,479	32,058	36,450	33,107	35,950	35,950	-1.37%
101.1020.55200	Equipment	-	-	300	466	300	300	0.00%
Total Boards & Commissions		52,504	32,389	36,750	33,573	36,250	36,250	-1.36%

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>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 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	0.00	0.00	1.00	1.00
ADMINISTRATION TOTAL		2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00

BUDGET HIGHLIGHTS

Includes funding for a newly created position of Human Resources Generalist - This position will provide technical assistance in: rewriting/revising position descriptions and employment policies and procedures, contract negotiations, employee staffing, etc. This position will assist with health insurance open enrollment and benefit management, worker's compensation program, and will work with the Finance Director in the administration of the City's safety programs.

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.

Utilities - Includes costs for the City Manager's cell phone & Ipad.

Equipment - Includes funding for updated office furniture and equipment for the City Manager

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1030.51000	Salary & Wages	120,605	150,546	210,937	154,126	213,550	219,957	1.24%
101.1030.51110	O.P.E.R.S.	14,338	25,195	29,531	21,578	29,897	30,794	1.24%
101.1030.51125	Medicare	1,702	2,146	3,059	2,235	3,096	3,189	1.23%
101.1030.51200	Health Insurance	23,830	35,717	57,750	29,010	41,241	45,365	-28.59%
101.1030.51300	Worker's Compensation	2,732	2,208	2,430	3,461	3,500	3,500	44.03%
101.1030.51400	Life Insurance	84	205	336	225	225	225	-33.04%
101.1030.51600	Vehicle Allowance	2,192	2,885	3,000	4,800	4,800	4,800	60.00%
101.1030.51795	Moving Allowance	2,245	-	-	-	-	-	0.00%
	Sub-Total Personnel	167,728	218,902	307,043	215,434	296,309	307,830	-3.50%
101.1030.52100	Travel & Training	1,945	5,038	6,500	6,500	7,000	7,500	7.69%
101.1030.53100	Utilities	-	-	500	400	500	500	0.00%
101.1030.53500	Insurance	300	400	552	500	442	486	-20.00%
101.1030.53700	Printing & Reproduction	597	1,714	1,000	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	2,592	2,964	4,000	3,200	4,000	4,000	0.00%
101.1030.53990	Other Contractual	839	975	1,000	1,500	1,500	1,500	50.00%
101.1030.54100	Office Supplies	902	479	1,500	1,500	1,500	1,500	0.00%
101.1030.54700	Other Supplies	98	473	-	-	-	-	0.00%
	Sub-Total Other Operating	7,273	12,043	15,052	14,600	15,942	16,486	5.91%
101.1030.55200	Equipment	-	-	6,500	8,250	6,500	500	0.00%
Total Administration		175,001	230,945	328,595	238,284	318,751	324,816	-3.00%

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

Commentary:

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

		STAFFING (FTE)							
	<u>F/P/S</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian (2)	P	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49
Laborer	P	0.19	0.19	0.10	0.10	0.10	0.10	0.10	0.10
BUILDING & FACILITY SERVICES TOTAL		1.68	1.68	1.59	1.59	1.59	1.59	1.59	1.59

		PERFORMANCE MEASURES							
		<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Estimated</u>	<u>2017 Estimated</u>
PC's & Laptops		99	99	101	101	104	109	109	109
Servers		18	18	17	17	20	20	20	20
Mobile Devices/Phones		5/25	5/25	13/25	36/25	42/29	45/29	45/29	45/30
Miles of Fiber		11.87	15.50	19.87	20.00	21.00	21.00	21.00	22.00
SPAM E-Mail Blocked		1.7M	1.6M	2.4M	2.75M	1.161M	2.0M	2.2M	2.3M
Users/Groups/Accounts		320	325	332	335	350	350	350	350
Mailboxes		140	145	152	155	160	170	170	170
Servers Stor. Space (TB)		3.17	4.20	5.00	5.00	5.00	5.00	5.00	5.00
Power Generators		6	6	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	90,759	90,759	120,759	151,590	165,359	165,359	165,359

BUDGET HIGHLIGHTS

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

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

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1040.51050	Salary & Wages	96,370	98,033	102,020	97,500	106,030	108,681	3.93%
101.1040.51110	O.P.E.R.S.	13,000	14,032	14,283	13,650	14,844	15,215	3.93%
101.1040.51125	Medicare	360	345	462	1,414	1,537	1,576	232.78%
101.1040.51200	Health Insurance	6,447	16,932	18,000	18,000	19,172	21,089	6.51%
101.1040.51300	Worker's Compensation	1,575	1,817	2,000	2,905	2,900	2,900	45.00%
101.1040.51400	Life Insurance	47	55	85	85	100	100	17.65%
101.1040.51500	Uniforms	119	80	250	270	250	250	0.00%
	Sub-Total Personnel	117,918	131,294	137,100	133,824	144,834	149,811	5.64%
101.1040.52100	Travel & Training	125	5	2,000	2,315	2,000	2,000	0.00%
101.1040.53100	Utilities	18,563	18,679	24,000	20,000	24,000	24,000	0.00%
101.1040.53323	Computer Network Services	4,070	10,376	10,000	11,500	10,000	10,000	0.00%
101.1040.53410	Equipment Maintenance	11,180	16,060	14,425	16,530	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	4,072	7,650	10,000	8,752	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	16,850	24,100	25,000	25,000	25,000	25,000	0.00%
101.1040.53500	Insurance	17,850	24,000	33,120	32,000	25,600	28,160	-22.71%
101.1040.53800	Dues & Subscriptions	195	110	335	200	335	335	0.00%
101.1040.53990	Other Contractual	9,683	10,402	10,000	11,227	11,000	11,000	10.00%
101.1040.54200	Equipment Operation	1,181	925	1,200	700	1,000	1,000	-16.67%
101.1040.54310	Maintenance Supplies	4,666	3,502	5,000	5,350	8,000	8,000	60.00%
101.1040.54700	Other Supplies	447	605	1,550	750	1,550	1,550	0.00%
	Sub-Total Other Operating	88,882	116,414	136,630	134,324	132,910	135,470	-2.72%
101.1040.55200	Equipment	-	230	500	981	500	500	0.00%
	Sub-Total Capital Outlay	-	230	500	981	500	500	0.00%
Total Building and Facility Services		206,800	247,938	274,230	269,129	278,244	285,781	1.46%

GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Finance Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.40	0.40	0.40	0.40	0.40	0.00	0.40	0.40
		2.40	2.40	2.40	2.40	2.40	2.00	2.40	2.40

FINANCE - ADMINISTRATION TOTAL

	PERFORMANCE MEASURES							
	2010	2011	2012	2013	2014	2015	2016	2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
A/ P Checks Issued	2,846	2,707	3,554	2,911	2,869	2,828	3,000	3,000
Purchase Orders Issued	2,258	1,704	1,501	2,018	2,124	2,013	2,000	2,000
GFOA Certificate	X	X	X	X	X	In Progress	N/A	N/A

BUDGET HIGHLIGHTS

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

Equipment Maintenance - Includes costs of support agreements for the City's financial management and payroll software programs as well as maintenance agreements for the printers and copiers in the Finance Department.

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

GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1070.51000	Salary & Wages	138,250	149,690	148,733	148,733	152,451	156,262	2.50%
101.1070.51050	Wages - part time	254	6,225	13,500	8,500	13,500	13,500	0.00%
101.1070.51110	O.P.E.R.S.	19,061	22,350	22,713	22,013	23,233	23,767	2.29%
101.1070.51125	Medicare	1,972	2,205	2,352	2,280	2,406	2,462	2.31%
101.1070.51200	Health Insurance	32,324	34,125	36,250	36,250	38,350	42,185	5.79%
101.1070.51300	Worker's Compensation	2,012	2,456	2,702	3,958	4,000	4,000	48.04%
101.1070.51400	Life Insurance	88	103	125	100	125	125	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	196,961	220,154	229,375	224,833	237,065	245,301	3.35%
101.1070.52100	Travel & Training	817	1,285	1,500	1,500	2,000	2,000	33.33%
101.1070.53410	Equipment Maintenance	13,642	11,765	14,040	14,040	14,602	15,186	4.00%
101.1070.53500	Insurance	100	150	207	227	182	200	-12.27%
101.1070.53700	Printing & Reproduction	2,417	2,614	2,575	2,000	2,250	2,500	-12.62%
101.1070.53800	Dues & Subscriptions	270	270	340	270	270	270	-20.59%
101.1070.53990	Other Contractual	2,349	2,883	3,000	3,000	3,000	3,000	0.00%
101.1070.54100	Office Supplies	1,971	2,279	2,000	2,100	2,000	2,000	0.00%
101.1070.54700	Other Supplies	24	17	-	40	-	-	0.00%
	Sub-Total Other Operating	21,590	21,263	23,662	23,177	24,303	25,155	2.71%
101.1070.55200	Equipment	-	-	1,800	1,600	300	300	-83.33%
Total Finance - Administration		218,551	241,417	254,837	249,610	261,669	270,756	2.68%

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)							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.00	0.80	0.80	0.75	0.75	0.00	0.00	0.00
Finance Clerk II	F	2.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
UTILITY BILLING TOTAL		3.00	2.80	2.80	2.75	2.75	3.00	3.00	3.00

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Utility Bills Issued		60,807	60,753	61,987	62,135	62,469	62,693	63,073	63,073
Utility Connections		8,901	8,950	8,968	9,102	9,062	9,092	9,142	9,202
No. of ACH Payments		9,362	9,827	10,300	10,331	10,931	11,610	12,000	12,200
ACH Pymts./Bills Issued		16.80%	16.18%	16.62%	16.63%	17.50%	18.52%	19.03%	19.34%
No. of Bills e-mailed		481	2,184	4,500	4,684	5,954	6,525	7,000	7,500
Active Utility Accounts		5,078	5,093	5,103	5,198	5,190	5,162	5,180	5,198
Electric Meters		4,843	4,859	4,869	5,053	4,927	4,933	4,950	4,968
Water Meters		4,057	4,091	4,099	4,118	4,135	4,159	4,174	4,188
Refuse Cutomers Billed		3,925	3,994	4,036	4,036	4,037	4,073	4,087	4,102

BUDGET HIGHLIGHTS

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

Postage - Cost of mailing utility bills is \$1,650/month, past due bills is \$250/month & owner copies is \$100.00/month.

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation and collection costs.

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

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1080.51000	Salary & Wages	113,619	126,839	142,240	141,278	145,640	150,009	2.39%
101.1080.51050	Wages - part time	13,959	-	-	-	-	-	0.00%
101.1080.51075	Overtime	-	-	-	-	-	-	0.00%
101.1080.51110	O.P.E.R.S.	16,053	17,735	19,914	19,779	20,390	21,001	2.39%
101.1080.51125	Medicare	1,775	1,767	2,062	2,049	2,112	2,175	2.41%
101.1080.51200	Health Insurance	25,936	20,102	36,500	36,500	37,291	41,020	2.17%
101.1080.51300	Worker's Compensation	1,888	2,224	2,446	3,569	3,500	3,500	43.09%
101.1080.51400	Life Insurance	90	92	125	100	100	100	-20.00%
	Sub-Total Personnel	173,320	168,759	203,287	203,274	209,032	217,806	2.83%
101.1080.52100	Travel & Training	1,104	3,980	2,500	3,750	6,250	6,250	150.00%
101.1080.53410	Equipment Maintenance	11,764	11,625	12,724	12,550	14,320	14,500	12.54%
101.1080.53700	Printing & Reproduction	1,746	2,092	2,925	2,275	4,110	4,200	40.51%
101.1080.53990	Other Contractual	9,295	8,163	11,000	9,550	10,750	11,000	-2.27%
101.1080.54100	Office Supplies	3,177	3,336	4,000	3,770	3,750	4,000	-6.25%
101.1080.54110	Postage	27,177	23,053	27,500	24,350	25,000	26,000	-9.09%
101.1080.54700	Other Supplies	1,648	1,544	2,500	2,000	2,500	2,500	0.00%
	Sub-Total Other Operating	55,911	53,793	63,149	58,245	66,680	68,450	5.59%
101.1080.55200	Equipment	1,100	574	500	612	500	500	0.00%
Total Finance - Utility Billing		230,331	223,126	266,936	262,131	276,212	286,756	3.48%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

STAFFING (FTE)

		2010	2011	2012	2013	2014	2015	2016	2017
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
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	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

PERFORMANCE MEASURES

<u>All Funds</u>	2010	2011	2012	2013	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$ 3,508,800	\$ 4,017,680	\$ 4,940,668	\$ 5,440,357	\$ 5,399,314	\$ 5,823,986	\$ 5,561,293	\$ 5,998,706
Collection Cost as a % of Revenue	4.96%	4.43%	3.05%	2.89%	3.36%	3.02%	3.16%	3.19%
Tax Refunds	\$ 159,266	\$ 98,385	\$ 108,437	\$ 136,240	\$ 136,107	\$ 166,339	\$ 190,000	\$ 190,000

BUDGET HIGHLIGHTS

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

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

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

GENERAL FUND - DEPARTMENT: FINANCE - INCOME TAX

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1090.51000	Salary & Wages	97,807	107,562	111,828	109,340	118,500	122,000	5.97%
101.1090.51050	Wages - part time	8,816	7,436	8,750	8,750	9,000	9,250	2.86%
101.1090.51110	O.P.E.R.S.	14,640	16,408	16,881	16,533	17,850	18,375	5.74%
101.1090.51125	Medicare	1,511	1,630	1,748	1,712	1,849	1,903	5.76%
101.1090.51200	Health Insurance	17,596	19,036	19,750	19,750	20,500	21,300	3.80%
101.1090.51300	Worker's Compensation	1,571	2,030	2,233	3,261	2,359	2,428	5.64%
101.1090.51400	Life Insurance	85	103	150	100	100	100	-33.33%
	Sub-Total Personnel	142,026	154,205	161,340	159,446	170,158	175,356	5.47%
101.1090.52100	Travel & Training	1,014	1,370	1,500	1,500	1,600	1,700	6.67%
101.1090.53410	Equipment Maintenance	26,306	9,638	10,400	10,400	10,700	11,000	2.88%
101.1090.53700	Printing & Reproduction	3,731	3,382	6,100	6,100	6,100	6,100	0.00%
101.1090.53800	Dues & Subscriptions	40	20	100	50	50	50	-50.00%
101.1090.53990	Other Contractual	1,359	1,749	2,000	2,000	2,300	2,600	15.00%
101.1090.54100	Office Supplies	782	624	1,500	1,000	1,000	1,000	-33.33%
101.1090.54110	Postage	3,873	4,706	6,500	6,500	6,500	6,500	0.00%
101.1090.54700	Other Supplies	-	-	250	76	-	-	-100.00%
	Sub-Total Other Operating	37,105	21,489	28,350	27,626	28,250	28,950	-0.35%
101.1090.55200	Equipment	2,064	-	300	-	300	300	0.00%
101.1090.57310	Tax Refunds	72,586	88,305	100,000	100,000	100,000	100,000	0.00%
Total Finance - Income Tax		253,781	263,999	289,990	287,072	298,708	304,606	3.01%

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)

		2010	2011	2012	2013	2014	2015	2016	2017
	<u>F/P/S</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Law Total		0.12	0.12	0.12	0.12	0.12	0.12	0.12	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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.1100.51000	Salary & Wages	49,147	51,837	52,500	36,965	52,500	52,500	0.00%
101.1100.51110	O.P.E.R.S.	5,798	6,592	7,350	5,175	7,350	7,350	0.00%
101.1100.51125	Medicare	-	-	-	536	761	761	761.00%
101.1100.51200	Health Insurance	-	-	-	-	-	-	0.00%
101.1100.51300	Worker's Compensation	822	954	1,049	1,523	1,525	1,525	45.38%
101.1100.51400	Life Insurance	47	55	50	23	50	50	0.00%
	Sub-Total Personnel	55,814	59,438	60,949	44,222	62,186	62,186	2.03%
101.1100.52100	Travel & Training	220	220	400	390	400	400	0.00%
101.1100.53331	Contracted Legal Fees	-	-	-	-	-	-	0.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,068	4,068	4,068	0.00%
101.1100.53335	Other Legal Fees	7,032	18,452	15,000	42,253	15,000	15,000	0.00%
101.1100.53500	Insurance	1,900	2,500	3,450	3,000	2,400	2,640	-30.43%
101.1100.53710	Code Supplement	4,694	-	-	-	-	-	0.00%
101.1100.53800	Dues & Subscriptions	-	-	-	775	775	775	775.00%
101.1100.53920	Court Costs & Fees	150	-	1,500	300	1,500	1,500	0.00%
101.1100.54100	Office Supplies	-	-	300	300	300	300	0.00%
	Sub-Total Other Operating	18,064	25,240	24,718	51,086	24,443	24,683	-1.11%
Total Law		73,878	84,678	85,667	95,308	86,629	86,869	1.12%

GENERAL FUND - DEPARTMENT: POLICE

Commentary:

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

STAFFING (FTE)

	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Officer	F	12	11	11	12	12	12	12	13
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	2	2	2
Records Clerk	P	0.07	0.07	0.07	0.07	0.07	0	0	0
POLICE TOTAL		22.07	21.07	21.07	22.07	22.07	22	22	23

PERFORMANCE MEASURES

		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
Criminal Arrests:	Total	596	457	708	608	625	640	640	640
	Adult	503	414	640	532	572	551	551	551
	Juvenile	93	43	68	76	53	89	89	89
Calls for Service:	Total	17,570	15,972	13,522	14,909	15,804	15,548	15,548	15,548
	Criminal	2,895	2,795	1,960	3,723	3,834	3,102	3,102	3,102
	Non-Criminal	6,123	5,211	5,760	6,120	6,250	6,010	6,010	6,010
	Accident	277	311	284	213	220	282	282	282
	Crime Prevention	8,275	7,655	5,518	4,853	5,500	6,200	6,200	6,200
Traffic Related Calls:	Total	3,299	2,617	3,235	3,306	3,251	3,329	3,329	3,329
	Citations	917	1,028	1,157	1,288	1,250	1,243	1,243	1,243
	D.U.I.	57	52	83	88	70	75	75	75
	Accident	188	208	218	208	212	210	210	210
	Warnings	2027	1255	1675	1614	1579	1775	1775	1775
	Parking	110	74	102	108	140	106	106	106
	<u>Response Time (hr:min:sec)</u>								
	Time to Dispatch		0:15:40	0:11:20	0:11:00	0:10:45	0:10:45	0:10:45	0:10:45
	Time Enroute		0:05:45	0:04:35	0:04:30	0:04:40	0:04:40	0:04:40	0:04:40
	Time on Scene		0:25:32	0:24:24	0:25:15	0:25:45	0:25:45	0:25:45	0:25:45
	Total Call Time		0:46:58	0:40:21	0:40:45	0:41:15	0:41:15	0:41:15	0:41:15

BUDGET HIGHLIGHTS

Wages- Police Officers - Includes FOP union wage increase of 2.75% in 2016.

Wages-Dispatchers & Others - Includes a Chapter 37 wage increase of 2.5% in 2017.

Travel and Training - Includes \$16,075 for training seminars & \$9,000 for tuition reimbursement.

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

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,273,848	1,405,088	1,404,580	1,404,580	1,520,063	1,565,665	8.22%
101.2110.51025	Wages - Others	154,115	122,943	109,645	109,645	101,602	104,650	-7.34%
101.2110.51075	Overtime	99,518	106,649	120,000	100,000	115,000	115,000	-4.17%
101.2110.51110	O.P.E.R.S.	20,864	17,881	15,350	15,350	15,624	16,051	1.79%
101.2110.51115	Police Pension	264,857	299,010	296,318	293,393	315,912	324,805	6.61%
101.2110.51125	Medicare	21,598	22,999	21,956	23,406	25,182	25,887	14.69%
101.2110.51200	Health Insurance	283,662	285,876	287,160	287,160	347,175	381,893	20.90%
101.2110.51300	Worker's Compensation	24,461	27,939	32,130	45,086	45,000	45,000	40.06%
101.2110.51400	Life Insurance	1,212	1,419	1,716	1,716	1,600	1,600	-6.76%
101.2110.51500	Uniforms	24,604	41,405	30,900	30,900	41,200	41,200	33.33%
	Sub-Total Personnel	2,168,739	2,331,209	2,319,755	2,311,236	2,528,358	2,621,750	8.99%
101.2110.52100	Travel & Training	9,247	16,663	16,150	16,150	27,650	19,000	71.21%
101.2110.52150	Tuition Reimbursement	7,439	8,952	9,000	9,000	10,000	10,000	11.11%
101.2110.53100	Utilities	25,508	20,939	20,724	20,724	20,724	20,724	0.00%
101.2110.53210	Rents & Leases	-	-	3,000	3,000	3,000	3,000	0.00%
101.2110.53410	Equipment Maintenance	5,584	4,813	6,325	6,325	6,325	6,325	0.00%
101.2110.53430	Vehicle Maintenance	17,298	13,488	23,700	12,874	23,700	23,700	0.00%
101.2110.53440	Radio Maintenance	6,723	8,362	5,800	1,620	1,000	1,000	-82.76%
101.2110.53500	Insurance	15,300	20,800	28,704	28,000	22,400	24,640	-21.96%
101.2110.53700	Printing & Reproduction	3,619	3,102	4,500	3,740	4,500	4,500	0.00%
101.2110.53800	Dues & Subscriptions	2,609	3,958	7,155	7,400	7,185	7,185	0.42%
101.2110.53990	Other Contractual	50,251	42,324	48,070	48,070	42,570	50,070	-11.44%
101.2110.53991	DARE Expenses	5,379	5,842	6,000	6,000	6,000	6,000	0.00%
101.2110.54100	Office Supplies	6,007	3,498	6,780	6,780	6,780	6,780	0.00%
101.2110.54200	Equipment Operation	48,590	32,154	50,000	27,147	40,000	40,000	-20.00%
101.2110.54320	Firearm Supplies	3,365	8,915	6,015	6,015	6,015	6,015	0.00%
101.2110.54330	Photo Supplies	659	-	775	698	775	775	0.00%
101.2110.54700	Other Supplies	11,908	5,493	6,810	6,810	6,810	6,810	0.00%
	Sub-Total Other Operating	219,486	199,303	249,508	210,353	235,434	236,524	-5.64%
101.2110.55200	Equipment	-	-	-	-	-	-	0.00%
Total Police		2,388,225	2,530,512	2,569,263	2,521,589	2,763,792	2,858,274	7.57%

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)

	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Chief	P	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Asst. Chief/Fire Inspector	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
FIRE TOTAL		0.30	0.30	0.30	0.30	0.30	0.30	0.30	1.30

PERFORMANCE MEASURES

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
Total Calls	368	313	326	304	343	304	354	365
City Calls	197	195	154	157	218	193	216	235
Township Calls	108	95	85	117	90	74	106	115
Mutual Aid Calls	66	60	87	30	35	37	32	15
Response Time (min)	8.7	9.5	8.0	8.7	7.4	9.4	9.4	9.4
Dollar Loss - City	\$86,600	\$268,000	\$103,600	\$211,400	\$259,000	\$193,600	\$800,000	\$200,000
Structure Fires	7	13	11	12	9	8	14	10
Fire Insp. Conducted	60	115	73	100	112	116	78	120

Note: The Fire Department contracts with Monroe and Concord Townships (Concord contract cancelled in 2012) to provide fire service. As part of this contract the City receives a cash payment from each Township annually. Monroe Township also purchases certain pieces of firefighting equipment directly and donates them to the City.

Township Fire Contracts	73,357	74,493	58,745	52,802	52,802	60,962	60,962	60,962
Total Fire Department Expenditures	137,106	147,588	161,003	169,235	177,689	149,959	187,051	274,337
Net Costs to the City	63,749	73,095	102,258	116,433	124,887	88,997	126,089	213,375
Annual Per Capita Cost to City Residents	\$ 6.91	\$ 7.54	\$ 10.55	\$ 12.02	\$ 12.89	\$ 9.19	\$ 13.01	\$ 22.02
(using 2000 census population through 2010 - 9,221)								
(using 2010 census population after 2010 - 9,689)								

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. Includes the addition of one full-time officer to perform fire inspections and act as Assistant Chief when the Chief is away.

Utilities - Utility cost has increased in 2016 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.

GENERAL FUND - DEPARTMENT: FIRE

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.2120.51055	Salary & Wages	64,891	58,383	70,000	58,267	126,750	129,919	81.07%
101.2120.51110	O.P.E.R.S.	1,706	1,820	2,000	1,874	2,000	2,000	0.00%
101.2120.51115	Fire Pension	-	-	-	-	11,400	11,970	11400.00%
101.2120.51120	Fire Dependent's Fund	300	300	300	300	300	300	0.00%
101.2120.51121	Social Security	3,394	2,395	3,500	2,737	2,500	2,500	-28.57%
101.2120.51125	Medicare	766	661	800	653	800	800	0.00%
101.2120.51200	Health Insurance	-	-	-	-	19,500	21,450	19500.00%
101.2120.51300	Worker's Compensation	893	1,029	1,060	1,655	2,500	2,500	135.85%
101.2120.51410	Accident Insurance	-	-	1,200	-	-	-	-100.00%
101.2120.51500	Uniforms	10,783	4,100	7,500	10,000	12,375	12,500	65.00%
	Sub-Total Personnel	82,733	68,688	86,360	75,486	178,125	183,939	106.26%
101.2120.52100	Travel & Training	2,859	1,626	4,000	2,500	4,000	4,000	0.00%
101.2120.53100	Utilities	13,398	11,615	15,000	11,578	15,000	15,000	0.00%
101.2120.53410	Equipment Maintenance	11,931	10,363	14,950	25,000	22,940	23,000	53.44%
101.2120.53440	Radio Maintenance	2,025	1,314	3,158	1,871	3,158	3,158	0.00%
101.2120.53450	SCBA Maintenance	2,809	3,849	4,124	4,124	4,124	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	200	200	500	500	500	500	0.00%
101.2120.53500	Insurance	11,480	16,000	22,080	21,500	17,200	18,920	-22.10%
101.2120.53720	Fire Prevention Codes	3,536	1,376	3,000	3,000	3,000	3,000	0.00%
101.2120.53800	Dues & Subscriptions	370	299	449	449	449	449	0.00%
101.2120.53990	Other Contractual	6,237	6,370	6,662	7,284	7,000	7,000	5.07%
101.2120.54100	Office Supplies	500	-	450	100	450	450	0.00%
101.2120.54200	Equipment Operation	4,089	3,218	5,400	2,817	4,500	4,500	-16.67%
101.2120.54400	Small Tools	-	-	500	-	500	500	0.00%
101.2120.54560	Fire Donation	-	-	200	-	200	200	0.00%
101.2120.54700	Other Supplies	1,207	1,311	1,400	1,400	1,400	1,400	0.00%
	Sub-Total Other Operating	60,641	57,541	81,873	82,123	84,421	86,201	3.11%
101.2120.55200	Equipment	34,315	23,730	10,177	25,000	10,691	10,691	5.05%
TOTAL FIRE		177,689	149,959	178,410	182,609	273,237	280,831	53.15%

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.

		STAFFING (FTE)							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	21.06	21.06	21.06	21.06	21.06
EMS TOTAL		22.06	22.06	22.06	22.06	22.06	22.06	22.06	22.06
Volunteer hours		11,333	12,168	13,904	11,454	10,054	11,431	11,431	11,431
Part time hours		28,534	28,965	27,420	31,348	30,227	28,850	28,850	28,850

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
City Calls	Total	912	956	916	1,096	1,237	1,275	1,383	1,383
	ALS	595	635	606	713	774	785	819	819
	BLS	109	111	108	153	203	220	260	260
	No Transport	208	210	202	230	260	270	304	304
Township Calls	Total	360	389	374	310	320	360	367	367
	ALS	238	258	274	202	190	213	216	216
	BLS	42	45	44	43	60	72	70	70
	No Transport	80	86	83	65	70	75	81	81
Total Calls		1,272	1,345	1,290	1,421	1,557	1,655	1,750	1,750
Average Time to Arrive (min)		4	4	4	5	6	6	6	6
Longest Time to Arrive (min)		11	8	10	12	11	11	11	11
Avg Time - Mutual Aid arrival		18	18	17	18	18	18	18	18
Time On Scene (min)		17	18	17	16	16	17	16	16
Average Training Hours per Person		42	44	44	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	731,243	781,955	787,612	821,711	842,481	892,253	855,512	880,690
EMS Run Receipts	(426,767)	(439,300)	(542,389)	(554,367)	(567,001)	(578,977)	(634,680)	(575,000)
Net Costs to the City	304,476	342,655	245,223	267,344	275,480	313,276	220,832	305,690
Annual Per Capita Cost to City Residents (2010 census population - 9,689)	\$ 33.02	\$ 35.37	\$ 25.31	\$ 27.59	\$ 28.43	\$ 32.33	\$ 22.79	\$ 31.55

GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.2130.51060	Salary & Wages	582,335	623,377	576,666	569,566	583,805	598,400	1.24%
101.2130.51075	Overtime	3,532	7,031	3,000	8,030	8,000	8,000	166.67%
101.2130.51110	O.P.E.R.S.	82,015	83,119	81,153	80,863	82,853	84,896	2.09%
101.2130.51125	Medicare	8,323	8,944	8,405	8,375	8,581	8,793	2.10%
101.2130.51200	Health Insurance	16,851	16,981	19,750	(134)	-	-	-100.00%
101.2130.51300	Worker's Compensation	9,928	11,440	12,584	18,488	15,000	15,000	19.20%
101.2130.51400	Life Insurance	47	55	70	130	50	50	-28.57%
101.2130.51410	Accident Insurance	2,629	2,552	3,000	3,000	3,000	3,000	0.00%
101.2130.51500	Uniforms	6,020	6,420	6,000	6,000	7,000	7,000	16.67%
	Sub-Total Personnel	711,680	759,919	710,628	694,319	708,289	725,139	-0.33%
101.2130.52100	Travel & Training	5,450	1,317	9,000	9,000	9,000	9,000	0.00%
101.2130.53100	Utilities	15,238	13,281	14,500	12,260	14,500	14,500	0.00%
101.2130.53310	Billing Services	23,567	21,257	25,000	23,507	26,000	26,000	4.00%
101.2130.53320	Medical Testing	967	989	1,100	1,000	1,100	1,100	0.00%
101.2130.53410	Equipment Maintenance	9,246	9,512	11,584	11,584	13,184	13,184	13.81%
101.2130.53420	Facilities Maintenance	5,114	7,496	9,765	9,765	9,765	9,765	0.00%
101.2130.53430	Vehicle Maintenance	11,122	12,654	8,800	8,800	9,800	9,800	11.36%
101.2130.53440	Radio Maintenance	573	7,267	12,200	4,500	5,000	5,000	-59.02%
101.2130.53500	Insurance	10,850	14,700	20,286	19,750	15,800	17,380	-22.11%
101.2130.53700	Printing & Reproduction	209	214	300	300	300	300	0.00%
101.2130.53800	Dues & Subscriptions	590	360	700	700	700	700	0.00%
101.2130.53990	Other Contractual	2,694	10,675	3,500	3,500	5,850	5,850	67.14%
101.2130.54100	Office Supplies	3,084	4,846	5,600	4,800	5,600	5,600	0.00%
101.2130.54200	Equipment Operation	18,946	14,278	17,000	12,930	13,000	13,000	-23.53%
101.2130.54330	Medical Supplies	7,890	8,884	11,000	11,000	12,000	12,500	9.09%
101.2130.54500	Grant Supplies/Expenses	5,000	-	3,700	3,700	3,700	3,700	0.00%
101.2130.54700	Other Supplies	635	1,345	900	900	900	900	0.00%
	Sub-Total Other Operating	121,175	129,075	154,935	137,996	146,199	148,279	-5.64%
101.2130.55200	Equipment	9,626	3,259	3,700	3,700	5,200	5,200	40.54%
TOTAL EMERGENCY MEDICAL SERVICES		842,481	892,253	869,263	836,015	859,688	878,618	-1.10%

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)									
	F/P/S	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Community Development Director / Assistant City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary (2016 2 PT)	P	0.33	0.33	0.33	0.33	0.33	0.33	1.00	1.00
COMM & ED TOTAL		2.33	2.33	2.33	2.33	2.33	2.33	3.00	3.00

PERFORMANCE MEASURES									
		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Estimated
New Residential Units		7	12	22	14	17	17	20	20
Certificates of Use (Business)		26	24	13	15	16	12	25	25
Res. & Bus. Investment		\$2,491,400	\$3,000,000	\$73,077,730	\$6,929,218	\$119,023,000	\$7,855,250	\$5,000,000	\$5,000,000
Nuisance Reports Received		92	119	89	134	81	85	115	115
Sign Permits Issued		41	50	57	42	13	37	50	50
Population		9,705	9,689	9,740	9,772	9,811	9,850	9,896	9,942
# of Residential Units		4,201	4,211	4,233	4,247	4,253	4,253	4,253	4,253
# of Residential Platted		125	115	93	66	53	78	35	35
Grant \$ Obtained		\$384,500	\$1,827,000	\$4,428,000	\$842,500	\$1,348,600	\$2,984,600	\$1,000,000	\$3,000,000
BusinessFirst! BR&E Visits		15	16	13	20	6	24	24	24
TIF/CRA/EZ Zone Agreements		7	6	6	7	9	10	13	15
Acres Annexed		117.70	0.00	130.28	0.00	0.00	1.62	4.48	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.

Weed Cutting - Was reinstated in 2012, previously suspended in 2010

Equipment - Camera for website & zoning enforcement pictures

GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.3140.51000	Salary & Wages	185,111	166,028	161,033	161,606	164,300	168,408	2.03%
101.3140.51050	Wages - Part Time	-	9,825	27,700	25,203	27,000	28,215	-2.53%
101.3140.51075	Overtime	-	33	250	250	250	250	0.00%
101.3140.51110	O.P.E.R.S.	25,255	25,310	26,458	26,188	26,817	27,562	1.36%
101.3140.51125	Medicare	2,565	2,427	2,740	2,712	2,777	2,855	1.37%
101.3140.51200	Health Insurance	43,233	35,382	37,885	41,420	42,178	46,396	11.33%
101.3140.51300	Worker's Compensation	3,003	3,581	3,939	5,774	5,700	5,700	44.71%
101.3140.51400	Life Insurance	135	102	150	150	150	150	0.00%
	Sub-Total Personnel	259,302	242,688	260,155	263,304	269,173	279,536	3.47%
101.3140.52100	Travel & Training	1,719	2,194	3,750	4,000	4,000	4,000	6.67%
101.3140.53100	Utilities	903	1,260	1,300	1,300	1,300	1,300	0.00%
101.3140.53362	Economic Development Inc.	-	-	300,000	-	400,000	100,000	33.33%
101.3140.53363	Economic Development	9,287	11,820	15,000	15,000	15,000	15,000	0.00%
101.3140.53364	Downtown Coord. Contract	18,750	31,250	25,000	25,000	25,000	25,000	0.00%
101.3140.53381	Services - MVRPC	4,457	4,457	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	880	420	4,000	1,940	3,500	3,500	-12.50%
101.3140.53410	Equipment Maintenance	3,142	1,968	4,300	3,500	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,492	1,760	2,250	1,750	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,147	2,079	2,440	2,440	2,600	2,650	6.56%
101.3140.53990	Other Contractual	1,330	2,196	2,300	2,300	2,400	2,500	4.35%
101.3140.54100	Office Supplies	956	1,161	1,200	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	1,774	1,130	2,000	1,054	1,500	1,500	-25.00%
101.3140.54700	Other Supplies	74	89	250	100	250	250	0.00%
	Sub-Total Other Operating	46,911	61,784	368,247	64,041	467,757	167,907	27.02%
101.3140.55200	Equipment	-	263	500	466	500	500	0.00%
TOTAL COM. & ECONOMIC DEVELOPMENT		306,213	304,735	628,902	327,811	737,430	447,943	17.26%

GENERAL FUND - DEPARTMENT: ENGINEERING

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.50	0.50	0.50	0.50	0.50	0.50	0.40	0.40
Assistant Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	0.33	0.33	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	1.83	1.83	1.50	1.50	1.50

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
City Projects Managed		7	7	10	11	11	8	8	8
City Projects Inspected		6	6	10	8	10	7	7	7
Walk/Drives Inspected		30	30	40	32	31	55	55	55

BUDGET HIGHLIGHTS

Professional Services - Includes \$4,000 for traffic signal modifications & plan reviews, \$2,000 for traffic signal interconnect review, & \$1,500 for engineering services.

Equipment Maintenance - Includes \$850 for Microstation & \$500 for ESRI GIS software annual maintenance & upgrades, \$500 for cell phone use, & \$2,500 for maintenance for the Engineering Tech vehicle.

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

Other Contractual - Includes \$2,500 for street striping layout, crosswalks, stop bars & signs, incl. modifications to existing streets.

GENERAL FUND - DEPARTMENT: ENGINEERING

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.3150.51050	Salary & Wages	131,195	110,901	105,464	102,589	105,304	107,937	-0.15%
101.3150.51075	Overtime	9,864	5,208	10,000	1,500	7,500	7,500	-25.00%
101.3150.51110	O.P.E.R.S.	17,506	17,819	16,165	14,572	15,793	16,161	-2.30%
101.3150.51125	Medicare	2,013	1,803	1,674	1,509	1,636	1,674	-2.29%
101.3150.51200	Health Insurance	17,551	21,228	16,222	22,150	17,061	18,767	5.17%
101.3150.51300	Worker's Compensation	2,005	2,208	2,429	3,541	3,647	3,757	50.15%
101.3150.51400	Life Insurance	56	99	100	100	100	100	0.00%
101.3150.51500	Uniforms	297	21	450	450	450	450	0.00%
101.3150.51600	Vehicle Allowance	1,418	1,038	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	181,905	160,325	155,504	149,412	154,490	159,345	-0.65%
101.3150.52100	Travel & Training	889	513	2,500	2,905	2,500	2,500	0.00%
101.3150.53100	Utilities	1,677	1,620	5,000	2,050	2,050	2,050	-59.00%
101.3150.53365	Professional Services	3,600	6,921	7,500	7,500	7,500	7,500	0.00%
101.3150.53410	Equipment Maintenance	2,820	1,157	3,000	3,000	4,500	4,500	50.00%
101.3150.53600	Advertising	320	275	400	426	400	400	0.00%
101.3150.53700	Printing & Reproduction	871	829	1,250	675	1,250	1,250	0.00%
101.3150.53800	Dues & Subscriptions	214	283	400	406	400	400	0.00%
101.3150.53990	Other Contractual	1,018	1,157	2,500	3,261	2,500	2,500	0.00%
101.3150.54100	Office Supplies	2,401	2,059	2,000	2,365	2,000	2,000	0.00%
101.3150.54200	Equipment Operation	1,563	988	1,500	545	1,500	1,500	0.00%
101.3150.54700	Other Supplies	89	58	400	100	300	300	-25.00%
	Sub-Total Other Operating	15,462	15,860	26,450	23,233	24,900	24,900	-5.86%
101.3150.55200	Equipment	60	465	750	603	550	550	-26.67%
TOTAL ENGINEERING		197,427	176,650	182,704	173,248	179,940	184,795	-1.51%

GENERAL FUND - DEPARTMENT: PARKS

Commentary:

This Department is funded by the General Fund & maintains all of our 17 Parks, TFAC, Gov't Center, irrigation systems, bike trails, roadside mowing, and snow & ice removal on City walks.

STAFFING									
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.25	0.25	0.25	0.25	0.25	0.25	0.15	0.15
Assistant Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10
Superintendent	F	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 1	F	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.46	0.46	0.69	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		5.27	4.77	5.00	5.00	5.50	5.50	5.50	5.50

	PERFORMANCE MEASURES							
	2010	2011	2012	2013	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Number of Parks	17	17	17	17	17	17	17	17
Acres of Park Maintained	436	436	436	436	436	436	436	436
Acres Mowed	240	240	240	240	240	240	240	240
Number of Ball Fields	17	17	17	16	16	16	16	16
Number of Soccer Fields	14	14	14	16	16	16	16	16
Miles of Bike Trails	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Number of Trees Planted	45	45	38	90	50	50	50	50

BUDGET HIGHLIGHTS

Wages - includes 6 full-time (3 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.

Contract Mowing - Includes Rosewood Creek, Windmere, Woodlawn, Tweed Woods, Spring Hill/Hampton Woods, Sycamore Woods Parks. Veterans Memorial, Hyattsville, Railroad Depot, & the Gov't Center.

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

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

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

GENERAL FUND - DEPARTMENT: PARKS

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.4180.51000	Salary & Wages	198,447	190,662	193,417	189,121	235,340	213,549	21.67%
101.4180.51050	Wages - Seasonal	26,568	27,028	29,400	19,787	29,400	29,400	0.00%
101.4180.51075	Overtime	3,234	2,932	5,000	3,672	5,000	5,000	0.00%
101.4180.51110	O.P.E.R.S.	27,320	31,149	31,894	29,761	33,984	34,713	6.55%
101.4180.51125	Medicare	2,788	2,514	3,303	3,082	3,911	3,595	18.41%
101.4180.51200	Health Insurance	43,349	59,869	58,223	61,651	60,162	66,178	3.33%
101.4180.51300	Worker's Compensation	3,672	4,413	4,854	7,120	7,000	7,000	44.21%
101.4180.51400	Life Insurance	179	221	200	200	200	200	0.00%
101.4180.51500	Uniforms	2,316	1,628	2,500	2,500	2,500	2,500	0.00%
	Sub-Total Personnel	307,873	320,416	328,791	316,895	377,497	362,135	14.81%
101.4180.52100	Travel & Training	143	1,040	2,000	2,000	2,000	2,000	0.00%
101.4180.53100	Utilities	19,761	15,764	25,000	16,630	25,000	25,000	0.00%
101.4180.53383	Tree Maintenance	7,865	8,927	20,000	20,000	20,000	20,000	0.00%
101.4180.53410	Equipment Maintenance	10,036	9,888	17,000	17,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	8,865	14,745	20,000	20,500	23,000	23,000	15.00%
101.4180.53500	Insurance	5,689	5,798	7,244	6,930	6,030	7,236	-16.76%
101.4180.53961	Contract - Mowing	14,765	14,009	17,500	17,500	18,400	18,400	5.14%
101.4180.53990	Other Contractual	8,289	9,984	18,000	15,000	18,000	18,000	0.00%
101.4180.54200	Equipment Operation	18,257	14,413	20,000	15,000	17,500	17,500	-12.50%
101.4180.54310	Maintenance Supplies	2,239	1,700	7,500	7,500	7,500	7,500	0.00%
101.4180.54320	Turf Supplies	12,823	11,707	12,000	12,000	12,400	12,400	3.33%
101.4180.54340	Sand, Stone, & Clay	-	804	1,000	750	750	750	-25.00%
101.4180.54400	Small Tools	271	231	1,000	500	500	500	-50.00%
101.4180.54550	Tree Replacement	6,120	4,999	10,000	10,000	15,000	15,000	50.00%
101.4180.54560	Tree Donation	3,455	2,356	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	528	2,490	3,000	3,000	3,000	3,000	0.00%
101.4180.54700	Other Supplies	5,996	7,169	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	259	481	1,250	500	1,250	1,250	0.00%
	Sub-Total Other Operating	125,361	126,505	191,994	174,310	196,830	198,036	2.52%
101.4180.55200	Equipment	1,449	749	625	625	625	625	0.00%
	Sub-Total Capital Outlay	1,449	749	625	625	625	625	0.00%
TOTAL PARKS		434,683	447,670	521,410	491,830	574,952	560,796	10.27%

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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % 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

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
101.6200.51000	Salary & Wages	-	-	-	-	-	-	0.00%
101.6200.51700	Unemployment Compensation	-	-	-	-	-	-	0.00%
	Sub-Total Personnel	-	-	-	-	-	-	0.00%
101.6200.53310	Audit Fees	31,869	31,344	35,000	33,161	34,000	34,000	-2.86%
101.6200.53335	Bond Counsel/Special Legal	2,750	12,787	5,000	5,000	5,000	5,000	0.00%
101.6200.53350	Personnel Consultant	3,701	12,052	5,000	4,184	5,000	12,500	0.00%
101.6200.53362	GAAP Conversion	18,500	18,500	18,500	19,500	19,500	19,500	5.41%
101.6200.53363	Economic Development	5,303	-	-	-	-	-	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	11,433	14,907	20,572	20,238	16,190	17,809	-21.30%
101.6200.53720	Community Newsletter	8,259	7,110	10,000	8,538	10,000	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	45	45	500	45	500	500	0.00%
101.6200.53930	County Auditor Fees	5,370	4,665	6,000	6,794	7,473	7,473	24.55%
101.6200.53960	Fireworks Contract	23,175	15,450	16,000	16,000	17,000	17,000	6.25%
101.6200.53990	Other Contractual	31,383	4,668	10,000	16,371	15,000	15,000	50.00%
101.6200.54900	Contingency	25,827	18,136	10,000	7,500	10,000	10,000	0.00%
	Sub-Total Other Operating	169,115	141,164	138,072	138,831	141,163	150,282	2.24%
101.6200.57110	Trans. - Swimming Pool	107,500	80,000	65,000	-	20,000	20,000	-69.23%
101.6200.57115	Trans. - Cap. Imp. Res. Fund	-	90,000	-	-	-	-	0.00%
101.6200.57300	Refunds	400	125	1,000	500	500	500	-50.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	1,267	-	-	-	-	-	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	-	19,794	21,250	35,076	37,000	37,500	74.12%
101.6200.57500	Advances To	100,000	200,000	-	-	-	-	0.00%
	Sub-Total Transfers/Refunds	209,167	389,919	87,250	35,576	57,500	58,000	-34.10%
TOTAL NON-DEPARTMENTAL		378,282	531,083	225,322	174,407	198,663	208,282	-11.83%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	2010	2011	2012	2013	2014	2015	2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Number of Visitors Per Season	50,653	45,125	39,363	27,939	24,077	29,634	25,903
Average Daily Attendance	641	530	401	337	312	361	320
Daily Fee Visitors	18,601	18,025	15,115	10,915	9,334	12,456	22,918
Swim Lesson Participants	211	205	213	271	171	118	192
Subsidy as a % of Expenses	N/A	N/A	13%	24%	30%	15%	N/A

BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$228,750 for pool management services to provide lifeguards, concession workers, Pool attendants, and all labor to operate & maintain the TFAC. The management company pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms. Remaining \$2,500 for pool rental fees and Birthday parties.

Equipment Maintenance - Includes \$2,800 for RecTrac & \$4,100 for Rieck Mechanical HVAC, \$1,800 for concession equipment repair, and \$450 for phone system

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.

Equipment - Includes \$500 for pool tools, and \$500 for play structure repairs.

2017 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	90,432	118,572	120,000	141,904	120,000	120,000	0.00%
202.0000.44210	Pool - Season Passes	81,909	80,072	82,500	98,915	85,000	85,000	3.03%
202.0000.44211	Pool Lessons	10,045	7,170	10,000	16,395	10,000	10,000	0.00%
202.0000.44220	Concession Sales	44,519	53,976	65,000	63,960	65,000	65,000	0.00%
202.0000.44222	Pool Rental Fees	2,431	825	2,000	1,012	1,000	1,000	-50.00%
202.0000.44226	Sales Tax - Pool	3,307	4,001	4,500	4,945	4,500	4,500	0.00%
202.0000.47890	Other Misc. Revenues	416	734	1,000	110	1,000	1,000	0.00%
202.0000.49110	Transfers - General Fund	107,500	80,000	65,000	-	20,000	20,000	-69.23%
202.0000.49210	Reimbursements	15,680	25,033	15,000	1,512	15,000	15,000	0.00%
202.0000.49999	Pool - Credit Card Clearance	-	-	-	(1,738)	-	-	0.00%
Total Receipts		356,239	370,383	365,000	327,015	321,500	321,500	-11.92%
202.4210.53100	Utilities	7,628	6,310	8,500	2,678	8,500	8,500	0.00%
202.4210.53372	Pool Management Fee	294,125	289,843	305,000	228,750	229,250	229,250	-24.84%
202.4210.53410	Equipment Maintenance	16,432	11,266	10,000	13,703	10,000	10,000	0.00%
202.4210.53420	Facilities Maintenance	3,157	2,597	7,500	7,787	7,500	7,500	0.00%
202.4210.53500	Insurance	2,550	3,500	4,830	4,700	3,760	4,136	-22.15%
202.4210.53990	Other Contracts	3,796	3,536	3,500	6,182	4,500	4,500	28.57%
202.4210.53993	Concession - Sales Tax	3,282	3,971	6,000	4,908	4,750	4,750	-20.83%
202.4210.54700	Other Supplies	1,347	688	1,000	536	750	750	-25.00%
202.4210.54720	CPM - Concession Supplies	21,903	25,000	35,000	27,178	26,410	27,500	-24.54%
202.4210.54721	City Concession Supplies	3,206	3,626	4,000	5,800	5,000	5,000	25.00%
	Sub-Total Other Operating	357,426	350,337	385,330	302,222	300,420	301,886	-22.04%
202.4210.55200	Equipment	-	-	1,000	6,950	3,200	1,000	220.00%
	Sub-Total Capital Outlay	-	-	1,000	6,950	3,200	1,000	220.00%
202.4210.57200	Reimbursements	19	494	-	150	-	-	0.00%
	Sub-Total Transfers/Refunds	19	494	-	150	-	-	0.00%
Total Expenditures		357,445	350,831	386,330	309,322	303,620	302,886	-21.41%
Excess/(Deficiency) of Revenues Over Expenditures		(1,206)	19,552	(21,330)	17,693	17,880	18,614	
Fund Balance January 1st		7,420	6,214	25,766	25,766	43,459	61,339	
Fund Balance December 31st		6,214	25,766	4,436	43,459	61,339	79,953	
Reserve For Encumbrances		19	330					

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

		2010	2011	2012	2013	2014	2015	2016	2017
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Street Superintendent	F	1.00	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	1.00	1.00	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	0.00	0.23	0.46	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		4.75	4.48	4.71	4.71	4.96	4.96	4.96	4.96

PERFORMANCE MEASURES

	2010	2011	2012	2013	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	53	59	61	61	61	61	61	61
Lanes Miles of Street	118.0	154.0	158.0	158.0	158.0	158.0	158.0	158.0
Lane Miles of Street Per Employee	24.8	34.4	33.5	33.5	31.9	31.9	31.9	31.9
Salt Used	633	962	304	861	457	275	700	700
Catch Basins Cleaned	1,250	1,250	1,560	1,700	1,800	1,800	1,800	1,800
Loads of Leaves Picked-Up & Disposed	300	300	128	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, and \$3,420 for MCD's Miller Ditch Assessment.

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

2017 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	66,391	74,115	71,858	78,828	79,222	79,618	10.25%
203.0000.42700	Gasoline Tax	351,895	357,792	355,000	355,656	356,000	356,000	0.28%
203.0000.44750	Leaf Collection Charge	15,211	5	-	2	-	-	0.00%
203.0000.46250	Street Opening & Det. Fees	-	38	-	-	-	-	0.00%
203.0000.47100	Sale of Assets	-	-	-	-	-	-	0.00%
203.0000.47890	Miscellaneous	1,616	4,304	1,500	1,500	1,500	1,500	0.00%
203.0000.49110	Transfer - General Fund	-	-	-	-	-	-	0.00%
203.0000.49210	Reimbursements	4,523	142	500	500	500	500	0.00%
Total Receipts		439,636	436,396	428,858	436,486	437,222	437,618	1.95%
203.3220.51000	Salary & Wages	177,725	195,716	197,654	193,900	228,600	206,640	15.66%
203.3220.51050	Wages - Seasonal	8,480	11,108	10,200	5,541	10,200	10,200	0.00%
203.3220.51075	Overtime	22,739	17,048	15,000	15,000	15,000	15,000	0.00%
203.3220.51110	O.P.E.R.S.	28,929	31,377	31,200	30,022	31,752	32,458	1.77%
203.3220.51125	Medicare	2,262	2,478	3,231	3,109	3,680	3,362	13.90%
203.3220.51200	Health Insurance	59,025	72,870	76,418	63,120	76,543	84,197	0.16%
203.3220.51300	Worker's Compensation	3,313	3,683	4,051	5,927	6,000	6,000	48.11%
203.3220.51400	Life Insurance	192	221	200	225	225	225	12.50%
203.3220.51500	Uniforms	1,858	658	2,250	3,500	2,000	2,000	-11.11%
	Sub-Total Personnel	304,523	335,159	340,204	320,344	374,000	360,082	9.93%
203.3220.52100	Travel & Training	416	419	2,000	1,578	2,000	2,000	0.00%
203.3220.53100	Utilities	7,589	6,971	9,000	6,381	9,000	9,000	0.00%
203.3220.53210	Uniform Rental	903	831	2,000	1,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	-	-	2,500	-	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance	7,525	7,000	7,000	7,000	10,000	10,000	42.86%
203.3220.53410	Equipment Maintenance	700	-	-	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	5,515	3,696	7,000	5,500	7,000	7,000	0.00%
203.3220.53440	Radio Maintenance	-	-	970	-	970	970	0.00%
203.3220.53452	Traffic Signal Maintenance	-	-	18,000	-	18,000	18,000	0.00%
203.3220.53480	Catch Basin Replacement	7,853	225	7,500	7,500	7,500	7,500	0.00%
203.3220.53500	Insurance	7,015	9,500	13,110	12,800	-	-	-100.00%
203.3220.53600	Legal Advertising	-	16	250	200	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	5,151	5,151	5,300	5,500	5,500	5,500	3.77%
203.3220.53990	Other Contractual	26,231	17,036	18,000	18,000	19,000	19,000	5.56%
203.3220.54510	Asphalt & Gravel	7,899	12,050	20,000	18,215	20,000	20,000	0.00%
203.3220.54530	Street Signs	4,166	5,456	8,000	8,000	8,000	8,000	0.00%

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2017 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
203.3220.54700	Other Supplies	4,511	3,060	4,850	5,048	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	-	-	1,000	750	1,000	1,000	0.00%
	Sub-Total Other Operating	85,474	71,411	126,480	97,472	117,570	117,570	-7.04%
203.3220.55200	Equipment	151,101	755	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Capital Outlay	151,101	755	1,000	1,000	1,000	1,000	0.00%
Total Expenditures		541,098	407,325	467,684	418,816	492,570	478,652	5.32%
Excess/(Deficiency) of Revenues Over Expenditures		(101,462)	29,071	(38,826)	17,670	(55,348)	(41,033)	
Fund Balance January 1st		306,237	204,775	233,846	233,846	251,516	196,168	
Fund Balance December 31st		204,775	233,846	195,020	251,516	196,168	155,135	
Reserve For Encumbrances		3,701	8,548	20,000	20,000	20,000	20,000	
Unencumbered Cash 12/31		201,074	225,298	175,020	231,516	176,168	135,135	

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.

**2017 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	5,383	6,009	5,829	6,392	6,424	6,456	10.21%
204.0000.42700	Gasoline Tax	28,532	29,010	28,500	28,837	29,000	29,000	1.75%
204.0000.49210	Reimbursements	-	1,761	-	-	-	-	0.00%
Total Receipts		33,915	36,780	34,329	35,229	35,424	35,456	3.19%
204.3230.53960	Contract - Street Lines	1,362	7,903	2,500	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	2,796	-	7,000	1,877	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	6,326	5,998	6,000	6,000	6,000	6,000	0.00%
204.3230.54520	Salt	10,000	-	15,000	8,715	15,000	15,000	0.00%
204.3230.54700	Other Supplies	374	1,233	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	20,858	15,134	31,500	20,092	31,500	31,500	0.00%
204.3230.55200	Equipment	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	-	-	-	0.00%
Total Expenditures		20,858	15,134	31,500	20,092	31,500	31,500	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		13,057	21,646	2,829	15,137	3,924	3,956	
Fund Balance January 1st		108,852	121,909	143,555	143,555	158,692	162,616	
Fund Balance December 31st		121,909	143,555	146,384	158,692	162,616	166,572	
Reserve For Encumbrances		626	20,000	2,500	2,500	2,500	2,500	
Unencumbered Cash 12/31		121,283	123,555	143,884	156,192	160,116	164,072	

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

		2010	2011	2012	2013	2014	2015	2016	2017
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.00	1.00	1.00	1.25	1.25	1.25	1.25
MUNICIPAL ROAD TOTAL		1.00	1.00	1.00	1.00	1.25	1.25	1.25	1.25

BUDGET HIGHLIGHTS

Salt - 2017 Budget is 400 tons at \$80/ton (2014 cost of salt was \$56.80/ton and 2015 cost was \$125/ton).

Transfer - Bond Retirement Fund - Monies will be transferred out of the Municipal Road Fund to retire debt on the Donn Davis Way Construction Bonds.

2017 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	214,026	219,311	219,982	222,383	223,495	224,612	1.60%
205.0000.47890	Miscellaneous	-	501	500	500	500	500	0.00%
205.0000.49210	Reimbursements	662	3,593	-	-	-	-	0.00%
Total Receipts		214,688	223,405	220,482	222,883	223,995	225,112	1.59%
205.3240.51000	Salary & Wages	51,765	57,861	57,607	57,607	58,772	60,241	2.02%
205.3240.51075	Overtime	5,693	4,653	5,000	3,852	5,000	5,000	0.00%
205.3240.51110	O.P.E.R.S.	8,021	8,923	8,765	8,604	8,928	9,134	1.86%
205.3240.51125	Medicare	734	836	835	891	852	873	2.06%
205.3240.51200	Health Insurance	16,665	16,520	24,322	16,565	25,263	27,789	3.87%
205.3240.51300	Worker's Compensation	933	1,004	1,104	1,605	1,600	1,632	44.93%
205.3240.51400	Life Insurance	47	55	70	70	70	70	0.00%
	Sub-Total Personnel	83,858	89,852	97,703	89,194	100,485	104,740	2.85%
205.3240.53410	Equipment Maintenance	22,702	18,743	26,000	15,695	26,000	26,000	0.00%
205.3240.53480	Catch Basin Replacement	-	-	2,000	-	2,000	2,000	0.00%
205.3240.53500	Insurance	-	-	-	-	10,240	11,264	15360.00%
205.3240.53960	Contract - Street Lines	-	-	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	1,350	757	750	750	750	750	0.00%
205.3240.54200	Equipment Operation	22,581	13,751	20,000	8,583	15,000	15,000	-25.00%
205.3240.54400	Small Tools	836	-	2,000	1,500	2,000	2,000	0.00%
205.3240.54510	Asphalt & Gravel	5,346	10,054	20,000	15,000	20,000	20,000	0.00%
205.3240.54520	Salt	47,056	35,599	50,000	17,381	50,000	50,000	0.00%
205.3240.54530	Street Signs	-	-	5,000	2,500	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	-	770	5,000	3,675	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	691	999	1,000	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	4,346	2,823	4,000	3,985	4,000	4,000	0.00%
	Sub-Total Other Operating	104,908	83,496	143,250	77,569	148,490	149,514	3.66%

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**2017 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
205.3240.55200	Equipment	1,134	2,303	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	1,134	2,303	2,000	2,000	2,000	2,000	0.00%
205.3240.57130	Trf-Bond Ret. Fund - Prin.	10,000	10,000	10,000	10,000	10,000	-	0.00%
205.3240.57140	Trf-Bond Ret. Fund - Int.	775	1,008	800	800	415	-	-48.13%
	Sub-Total Transfers	10,775	11,008	10,800	10,800	10,415	-	-3.56%
Total Expenditures		200,675	186,659	253,753	179,563	261,390	256,254	3.01%
Excess/(Deficiency) of Revenues Over Expenditures		14,013	36,746	(33,271)	43,320	(37,395)	(31,141)	
Fund Balance January 1st		254,762	268,775	305,521	305,521	348,841	311,445	
Fund Balance December 31st		268,775	305,521	272,250	348,841	311,445	280,304	
Reserve For Encumbrances		6,848	50,569	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		261,927	254,952	262,250	338,841	301,445	270,304	

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**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2016-17 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,282	4,320	2,500	1,000	2,500	2,500	0.00%
Total Receipts		1,282	4,320	2,500	1,000	2,500	2,500	0.00%
209.6040.53990	Other Contractual	-	96	-	-	-	-	0.00%
209.6040.53991	DARE Expenses	-	-	-	-	-	-	0.00%
209.6040.54320	Firearms Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	96	-	-	-	-	0.00%
209.6040.55200	Equipment	8,304	4,878	3,000	3,000	3,000	3,000	0.00%
Total Expenditures		8,304	4,974	3,000	3,000	3,000	3,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		(7,022)	(654)	(500)	(2,000)	(500)	(500)	
Fund Balance January 1st		21,605	14,583	13,929	13,929	11,929	11,429	
Fund Balance December 31st		14,583	13,929	13,429	11,929	11,429	10,929	
Reserve For Encumbrances		-	-	-	-	-	-	

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2017 BUDGET WORKSHEET
ENFORCEMENT AND EDUCATION FUND - DEPARTMENT: POLICE

Under State law, a portion of DUI fines must go into this Special Revenue Fund. The money is to be used to educate our citizens about the dangers of drinking and driving.

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2016-17 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	473	1,252	500	700	500	500	0.00%
Total Receipts		473	1,252	500	700	500	500	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		473	1,252	500	700	500	500	
Fund Balance January 1st		4,054	4,527	5,779	5,779	6,479	6,979	
Fund Balance December 31st		4,527	5,779	6,279	6,479	6,979	7,479	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2016-17 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	100	25	100	25	25	25	-75.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		100	25	100	25	25	25	-75.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		100	25	100	25	25	25	
Fund Balance January 1st		6,891	6,991	7,016	7,016	7,041	7,066	
Fund Balance December 31st		6,991	7,016	7,116	7,041	7,066	7,091	
Reserve For Encumbrances		-	-	-	-	-	-	

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2017 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>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
220.0000.44160	PILOT Payments	68,723	70,505	73,476	73,476	73,476	4.21%
Total Receipts		68,723	70,505	73,476	73,476	73,476	4.21%
220.3280.53930	County Auditor Fees	753	796	992	1,000	1,000	25.63%
220.3280.57304	TIF Payment to Montgomery County Port Authority	58,561	60,300	63,399	63,391	63,391	5.13%
220.3280.57305	TIF Payment to Tipp City Schools	9,409	9,409	9,085	9,085	9,085	-3.44%
	Sub-total Other Expenses	68,723	70,505	73,476	73,476	73,476	4.21%
Total Expenditures		68,723	70,505	73,476	73,476	73,476	4.21%
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. Beginning with the 2011 budget, debt service on Enterprise Fund debt will be repaid directly from the Enterprise Fund to which the debt belongs.

Description	Funded By:	2017	
		Principal	Interest
<u>G.O. BONDS</u>			
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	14,300
Street Improvement Bonds dated 5-1-04 due 12-1-17	Municipal Road Fund	10,000	415
Total Governmental Fund G.O. Bond Payments		110,000	14,715
 <u>G.O. Notes</u>			
	Funded by:		
County Road 25A Notes dated 2-18-16 due 2-17-17	Debt Service Fund (a)	330,000	4,125
Kinna Drive Notes dated 2-18-16 due 2-17-17	Debt Service Fund (b)	95,000	1,188
Aerial Ladder Notes dated 2-18-16 due 2-17-17	Debt Service Fund (c)	327,500	4,094
Sewer System Improvement Notes (Abbott) dated 2-18-16 due 2-17-17	Debt Service Fund (d)	130,000	1,625
Downtown Streetscape Notes dated 2-18-16 due 2-17-17	Debt Service Fund (e)	310,000	3,875
Fire Station Improvement Notes dated 11-26-16 due 11-25-17	Debt Service Fund (f)	975,000	12,188
South Third Street Reconstruction dated 11-26-16 due 11-25-17	Debt Service Fund (g)	271,000	3,388
Total G.O. Notes		2,438,500	30,481
 <u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		\$ 2,596,800	\$ 45,196

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 \$285,000 for one year
- b - Notes will be reissued with a principal balance of \$45,000 for one year
- c - Notes will be reissued with a principal balance of \$245,000 for one year
- d - Notes will be reissued with a principal balance of \$55,000 for one year term
- e - Notes will be reissued with a principal balance of \$220,000 for one year term
- f - Notes will be reissued with a principal balance of \$730,000 for one year term
- g - Notes will be reissued with a principal balance of \$200,000 for one year term

**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	3,772,500	3,096,000	2,438,500	2,438,500	1,780,000	1,062,500	-27.00%
311.0000.48160	Premiums	25,281	23,883	20,000	15,000	15,000	15,000	-25.00%
311.0000.49100	Transfers	871,466	914,802	870,363	857,678	861,996	918,125	-0.96%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		4,669,247	4,034,685	3,328,863	3,311,178	2,656,996	1,995,625	-20.18%
311.8100.53991	Issuance Costs	20,390	17,237	10,000	11,000	10,000	10,000	0.00%
311.8100.56100	Debt - Principal	4,866,091	3,970,682	3,254,300	3,244,300	2,596,800	1,928,300	-20.20%
311.8100.56200	Debt - Interest	81,449	64,053	53,763	53,763	45,196	52,325	-15.93%
Total Expenditures		4,967,930	4,051,972	3,318,063	3,309,063	2,651,996	1,990,625	-20.07%
Excess/(Deficiency) of Revenues Over Expenditures		(298,683)	(17,287)	10,800	2,115	5,000	5,000	
Fund Balance January 1st		355,432	56,749	39,462	39,462	41,577	46,577	
Fund Balance December 31st		56,749	39,462	50,262	41,577	46,577	51,577	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % 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	45,000	45,000	45,000	45,000	50,000	50,000	11.11%
312.8105.56200	Debt - Interest	25,265	23,623	21,890	21,890	20,158	18,083	-7.91%
	Sub-Total Debt Service	70,265	68,623	66,890	66,890	70,158	68,083	4.88%
Total Expenditures		73,772	72,130	70,397	70,397	73,665	71,590	4.64%
Excess/(Deficiency) of Revenues Over Expenditures		(119)	1,523	3,256	3,256	(12)	2,064	
Fund Balance January 1st		14,450	14,331	15,854	15,854	19,110	19,099	
Fund Balance December 31st		14,331	15,854	19,110	19,110	19,099	21,162	
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

Fire Station Improvements- \$8,000 for miscellaneous improvements to the fire station

Park Improvements -
\$125,000 - Kyle Park Irrigation
\$25,000 - safety surface installation and repair
\$25,000 - neighborhood park improvements
\$25,000 - asphalt patching/resurfacing - bike trails from Nature Center to Canal Lock Park
\$10,000 - Baseball field sun shades

Government Center Improvements - \$40,000 - Repave all parking areas
\$5,000 - Replace Heat Exchangers as necessary

TFAC Improvements -
\$85,000 - Refurbish slides
\$13,000 - Lifeguard Umbrellas, Diving Boards
\$10,000 - Paint & Caulk Pool Bottoms
\$5,000 - Replace Pumps and Motors (as needed)
\$5,000 - Outdoor TV for information/local merchant ads
\$5,000 - Refrigerators/Freezers

Street Improvements -
\$550,000 - annual repaving program
\$210,000 - CR25A Phase II (Michaels to Evanston)
\$125,000 - CR24A Road Widening (Springmeade to Interstate - Engineering)
\$120,000 - Main Street Streetscape (1st to Bikepath - Engineering)
\$95,000 - alleys, curbs, gutters, and stormwater improvements
\$70,000 - I-75 Ditch Maintenance Project (Engineering)
\$40,000 - Maple Hill Bridge Replacement (Engineering)

Equipment by Department:

Fire Dept

Replace Ford Excursion - \$50,000
SCBA bottles and upgrades - \$10,000
Replacement hose - \$8,000

Emergency Medical Services

Medic - \$205,000
Computer Hardware/Software/Mobile Access - \$55,000

Police Dept.

Cruisers/Vehicles- \$102,000

Parks Dept

Zero turn Mower- \$10,500
Printer/Plotter - \$5,800

Administration/Engineering

New Website - \$70,000
Computer Replacement - \$32,575
Copier - Comm/ED and Engineering - \$12,000
Fiber Optics Testing and Maintenance - \$10,000
Software/Licensing - \$6,000
Printer/Plotter - \$11,600

Streets Dept

Lockers for Service Center - \$7,500
Printer/Plotter - \$5,800

**2017 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	730,108	776,470	817,257	807,529	831,755	848,390	1.77%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	888,728	962,707	1,029,736	1,001,215	1,031,251	1,051,876	0.15%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	888,728	962,706	1,029,736	1,001,215	1,031,251	1,051,876	0.15%
417.0000.43210	State/Local Grant	-	27,283	-	57,440	-	200,000	0.00%
417.0000.44190	Township - EMS Share	80,271	-	-	-	-	53,300	0.00%
417.0000.47100	Sale of Assets	30,411	15,866	15,000	6,538	15,000	15,000	0.00%
417.0000.47410	Assessments-SWC&G	165,763	64,173	75,000	50,747	60,000	60,000	-20.00%
417.0000.47700	Donations - Parks	300	-	-	-	-	-	0.00%
417.0000.47890	Other Miscellaneous Revenue	-	73	-	-	-	-	0.00%
417.0000.49110	Transfers - General Fund	-	90,000	-	-	-	-	0.00%
417.0000.49210	Reimbursements	3,124	-	1,000	25,201	1,000	1,000	0.00%
417.0000.49520	Advance In	100,000	200,000	-	-	-	-	0.00%
Total Receipts		2,887,433	3,099,278	2,967,729	2,949,885	2,970,258	3,281,443	0.09%
417.7100.53930	County Auditor Fees	1,732	1,821	2,100	2,066	2,100	2,100	0.00%
417.7100.53992	Auction Expenses	2,069	1,190	1,000	366	1,000	1,000	0.00%
	Sub-Total Other Operating	3,801	3,011	3,100	2,432	3,100	3,100	0.00%
417.7100.55100	Facilities	150,224	128,010	40,000	52,235	115,000	91,500	187.50%
417.7100.55101	Public Restrooms in Comm Svcs Bldg	-	-	92,882	92,882	-	-	-100.00%
417.7100.55104	Kyle Park Soccer Field Improvements	-	-	-	-	125,000	-	125000.00%
417.7100.55105	Facilities - Parks	76,326	264,380	100,000	300,000	145,000	60,000	45.00%
417.7100.55106	Storage Facility/Land Purchase	-	2,659	-	197,341	-	-	0.00%
417.7100.55107	Fire Station Improvements	156,159	2,161	8,000	13,872	8,000	8,000	0.00%
417.7100.55110	Old City Building Renovation	-	-	102,750	101,560	-	-	-100.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	-	80,000	-	-	0.00%
417.7100.55148	CDBG Match	-	-	10,000	-	-	10,000	-100.00%
417.7100.55151	Bikepath Resurfacing	-	-	-	-	25,000	-	25000.00%
417.7100.55200	Equipment - Administration	9,845	76,812	21,000	15,000	22,000	49,000	4.76%
417.7100.55201	Equipment - Fire	33,000	-	98,000	62,289	68,000	51,000	-30.61%
417.7100.55202	Equipment - EMS	340,019	34,808	32,000	51,998	260,000	30,800	712.50%
417.7100.55203	Equipment - Police	117,110	147,770	134,700	123,604	102,000	102,400	-24.28%
417.7100.55205	Equipment - Street	189,423	257,372	43,000	25,000	7,500	150,625	-82.56%
417.7100.55206	Equipment - Parks	57,708	85,984	55,750	50,449	10,500	86,250	-81.17%
417.7100.55208	Equipment - TFAC	14,726	6,290	30,000	19,307	43,000	60,400	43.33%
417.7100.55209	Equipment - Engineering	-	-	-	-	22,600	27,500	5800.00%
417.7100.55220	Info Tech. Upgrade	60,452	18,218	69,250	69,250	38,575	84,450	-44.30%
417.7100.55510	Street Resurfacing	206,497	480,354	540,000	549,700	550,000	360,000	1.85%

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**2017 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
417.7100.55520	Sidewalks, Curbs, & Gutters	4,532	19,252	25,000	30,058	40,000	40,000	60.00%
417.7100.55530	Alley Repair/Resurfacing	-	-	25,000	25,000	25,000	225,000	0.00%
417.7100.55531	Stormsewer Improvements	42,732	5,871	30,000	-	30,000	35,000	0.00%
417.7100.55534	Dow St. Reconstruction	223,760	-	-	-	-	-	0.00%
417.7100.55536	Maple Hill Bridge Reconstruction	-	-	-	-	40,000	265,000	40000.00%
417.7100.55538	N. Fourth Street Improvement	83,068	1,934	-	-	-	-	0.00%
417.7100.55552	St. Rt. 571/W. Main St. Impr.	77,274	-	-	-	-	-	0.00%
417.7100.55553	N. Hyatt-Park Traffic Signal	-	-	-	-	-	250,000	0.00%
417.7100.55555	Main St. Streetscape	-	-	-	-	120,000	-	120000.00%
417.7100.55556	County Road 25A Reconstruction	-	93,651	-	183,629	335,000	-	335000.00%
417.7100.55560	Donn Davis Way (Turn Lane)	68,402	-	-	-	-	-	0.00%
417.7100.55561	Kess.-Cowl. Road Project	128,655	6,433	-	-	-	-	0.00%
417.7100.55562	Weller Drive Improvements	-	-	45,000	70,000	-	-	-100.00%
417.7100.55567	Westedge Storm Phase 1	-	-	419,000	143,217	-	-	-100.00%
417.7100.55568	Westedge Storm Phase 2	-	-	22,000	22,000	-	-	-100.00%
417.7100.55569	I-75 Storm Drainage Improvements	-	-	-	-	70,000	311,648	70000.00%
	Sub-Total Capital Outlay	2,039,912	1,631,959	1,943,332	2,278,391	2,202,175	2,298,573	13.32%
417.7100.56050	Debt Issuance Costs	-	-	5,000	-	-	-	-100.00%
417.7100.57130	Trf-Bond Ret. Fund Prin.	764,500	816,500	805,800	805,800	806,800	865,800	0.12%
417.7100.57140	Trf-Bond Ret. Fund Int.	62,999	87,295	53,763	53,763	50,878	52,325	-5.37%
417.7100.57304	Revenue Sharing (TIF Agreement)	1,267	-	-	-	-	-	0.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	-	17,553	20,250	31,105	35,000	35,000	72.84%
417.7100.57310	Tax Refunds	60,951	74,667	90,000	90,000	75,000	75,000	-16.67%
417.7100.57500	Advance Out (to General Fund)	150,000	100,000	200,000	200,000	-	-	-100.00%
	Sub-Total Transfer/Refunds	1,039,717	1,096,015	1,174,813	1,180,668	967,678	1,028,125	-17.63%
Total Expenditures		3,083,430	2,730,985	3,121,245	3,461,491	3,172,953	3,329,798	1.66%
Excess/(Deficiency) of Revenues Over Expenditures		(195,997)	368,293	(153,516)	(511,606)	(202,695)	(48,355)	
Fund Balance January 1st		894,973	698,976	1,067,269	1,067,269	555,663	352,968	
Fund Balance December 31st		698,976	1,067,269	913,753	555,663	352,968	304,613	
Reserve For Encumbrances		526,605	853,676	100,000	100,000	100,000	100,000	
Unencumbered Cash 12/31		172,371	213,593	813,753	455,663	252,968	204,613	

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.

**2017 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
420.0000.41500	Income Tax Receipts (.25)	48,272	16,171	12,000	4,575	4,000	3,000	-66.67%
420.0000.47840	Park Development Fee	12,049	-	-	-	-	-	0.00%
420.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		60,321	16,171	12,000	4,575	4,000	3,000	-66.67%
420.7105.55207	Equipment - Pool	3,560	18,227	12,000	9,979	7,200	5,000	-40.00%
	Sub-Total Capital Outlay	3,560	18,227	12,000	9,979	7,200	5,000	-40.00%
420.7105.57310	Tax Refunds	2,570	3,367	-	-	-	-	0.00%
	Sub-Total Transfers/Refunds	2,570	3,367	-	-	-	-	0.00%
Total Expenditures		6,130	21,594	12,000	9,979	7,200	5,000	-40.00%
Excess/(Deficiency) of Revenues Over Expenditures		54,191	(5,423)	-	(5,404)	(3,200)	(2,000)	
Fund Balance January 1st		12,330	66,521	61,098	61,098	55,694	52,494	
Fund Balance December 31st		66,521	61,098	61,098	55,694	52,494	50,494	
Reserve For Encumbrances		-	5,000	-	-	-	-	

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**2017 BUDGET WORKSHEET
25-A CONSTRUCTION FUND**

This Fund was initially established to account for construction costs on the County Road 25A Construction Project (SR571 to Kessler-Cowlesville). This construction fund will be used in 2015-2018 for the widening-reconstruction of County Road 25A from SR571 south to Evanston Road.

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
428.0000.43100	Federal Grant	-	319,735	-	2,249,865	2,440,000	-	-100.00%
428.0000.43200	State Grant	-	70,079	-	629,921	500,000	-	-100.00%
428.0000.43300	Local Grant	-	195,000	-	-	-	-	0.00%
Total Receipts		-	584,814	-	2,879,786	2,940,000	-	-100.00%
428.7130.55557	25A Construction	-	522,572	-	2,982,916	2,949,112	-	-100.00%
	Sub-total Capital Outlay	-	522,572	-	2,982,916	2,949,112	-	-100.00%
Total Expenditures		-	522,572	-	2,982,916	2,949,112	-	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		-	62,242	-	(103,130)	(9,112)	-	
Fund Balance January 1st		50,000	50,000	112,242	112,242	9,112	-	
Fund Balance December 31st		50,000	112,242	112,242	9,112	-	-	
Reserve For Encumbrances		-	2,932,916	-	-	-	-	

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**2017 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	14,929,471	15,910,955	16,024,605	16,024,605	16,825,835	17,667,127	5.00%
605.0000.44330	Electric Line Extension Fees	-	71,361	50,000	78,173	50,000	50,000	0.00%
605.0000.47100	Sale of Assets	12,557	-	-	23,550	-	-	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	54,088	54,065	57,500	56,726	57,500	57,500	0.00%
605.0000.47890	Other Misc. Revenue	39,580	134,110	75,000	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	1,449,670	1,338,000	1,226,459	1,226,000	6,114,792	5,752,999	398.57%
605.0000.48160	Premium on Sale of Debt	10,075	10,856	15,000	5,700	15,000	15,000	0.00%
605.0000.49210	Reimbursements	143,731	138,887	25,000	25,000	25,000	25,000	0.00%
605.0000.49999	Credit Card Clearance	(194)	2,289	-	-	-	-	0.00%
Total Receipts		16,641,039	17,662,584	17,475,625	17,516,815	23,165,188	23,644,687	32.56%
Administration	Personnel	125,311	108,532	123,318	89,283	116,166	120,982	-5.80%
	Other Operating	673,032	704,289	744,724	766,519	812,719	818,360	9.13%
	Debt Service	1,633,694	1,563,521	1,378,270	1,378,144	1,263,249	6,298,106	-8.35%
	Transfers	632,842	691,726	747,758	719,966	723,556	760,040	-3.24%
	Sub-total Administration	3,064,879	3,068,068	2,994,070	2,953,912	2,915,690	7,997,488	-2.62%
Distribution	Personnel	981,075	1,011,510	1,102,191	1,056,451	1,112,645	1,157,085	0.95%
	Operating	269,542	342,057	505,558	388,508	499,200	505,680	-1.26%
	Capital Outlay	1,539,091	3,738,873	877,250	3,678,743	5,648,800	535,625	543.92%
	Refunds	1,874	4,163	2,500	3,638	4,000	4,000	60.00%
	Sub-Total Distribution	2,791,582	5,096,603	2,487,499	5,127,340	7,264,645	2,202,390	192.05%
Purchase of Power		10,789,250	10,834,964	11,495,260	11,772,320	12,360,936	12,978,983	7.53%
Total Expenditures		16,645,711	18,999,635	16,976,829	19,853,573	22,541,271	23,178,860	32.78%
Excess/(Deficiency) of Revenues Over Expenditures		(4,672)	(1,337,051)	498,796	(2,336,758)	623,917	465,827	
Fund Balance January 1st		7,516,034	7,511,362	6,174,311	6,174,311	3,837,553	4,461,471	
Fund Balance December 31st		7,511,362	6,174,311	6,673,107	3,837,553	4,461,471	4,927,297	
Reserve For Encumbrances		3,921,401	3,672,924	1,000,000	2,000,000	2,000,000	2,000,000	
Unencumbered Fund Balance at December 31		3,589,961	2,501,387	5,673,107	1,837,553	2,461,471	2,927,297	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.15	0.15
Utility Director	F	0.5	0.5	0.5	0.5	0.5	0.5	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.35	0.35
Asst. Utility Director	F	0.5	0.5	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	0	0.5	0.5	0.5	0.5	0.5	0.5
Electric Admin. Total		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

BUDGET HIGHLIGHTS

Electric Administration expenses are charged to this department. This includes 15% of the Director's salary, 35% of the Deputy 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- Figured at 4% of anticipated electric receipts.

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
605.5260.51000	Salary & Wages	92,768	82,622	82,016	73,739	80,781	83,204	-1.51%
605.5260.51110	O.P.E.R.S.	13,026	11,827	11,482	10,323	11,309	11,649	-1.50%
605.5260.51125	Medicare	1,345	1,198	1,189	1,234	1,271	1,309	6.89%
605.5260.51200	Health Insurance	16,707	11,282	26,893	1,347	20,145	22,160	-25.09%
605.5260.51300	Worker's Compensation	1,345	1,570	1,617	2,540	2,560	2,560	58.32%
605.5260.51400	Life Insurance	120	33	121	100	100	100	-17.36%
	Sub-Total Personnel	125,311	108,532	123,318	89,283	116,166	120,982	-5.80%
605.5260.52100	Travel & Training	3,566	3,323	6,000	3,157	9,000	6,000	50.00%
605.5260.53320	Engineering	2,311	5,000	7,000	7,000	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	2,276	8,218	6,000	5,000	6,000	6,000	0.00%
605.5260.53360	Economic Development	11,039	11,944	15,000	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	16,503	6,485	20,000	20,000	25,000	25,000	25.00%
605.5260.53368	Note Issuance Fee	-	6,035	7,000	5,479	5,500	5,500	-21.43%
605.5260.53410	Maintenance Contracts	7,066	14,998	17,000	17,000	17,000	17,000	0.00%
605.5260.53600	Advertising	1,749	147	800	7,034	1,000	1,000	25.00%
605.5260.53700	Printing & Reproduction	1,112	779	800	1,176	800	800	0.00%
605.5260.53800	Dues & Subscriptions	10,308	10,891	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	6,931	2,077	3,000	3,793	24,000	12,000	700.00%
605.5260.53991	Electric Excise Tax - Local	591,979	617,108	629,349	650,581	670,098	690,201	6.47%
605.5260.53992	Electric Excise Tax - Outside	17,270	16,892	18,375	17,399	17,921	18,458	-2.47%
605.5260.54100	Office Supplies	922	392	1,000	500	1,000	1,000	0.00%
	Sub-Total Other Operating	673,032	704,289	744,724	766,519	812,719	818,360	9.13%
605.5260.56100	Debt Payment - Principal	1,611,460	1,544,670	1,338,126	1,338,000	1,226,459	6,114,666	-8.35%
605.5260.56200	Debt Payment - Interest	22,234	18,851	40,144	40,144	36,790	183,440	-8.35%
	Sub-Total Debt Service	1,633,694	1,563,521	1,378,270	1,378,144	1,263,249	6,298,106	-8.35%
605.5260.57205	Utility Billing Charges - Reimb.	92,466	90,286	106,774	78,982	82,571	87,007	-22.67%
605.5260.57210	Administrative Reimbursements	540,376	601,440	640,984	640,984	640,984	673,033	0.00%
	Sub-Total Transfers	632,842	691,726	747,758	719,966	723,556	760,040	-3.24%
Total Administration Expenditures		3,064,879	3,068,068	2,994,070	2,953,912	2,915,690	7,997,488	-2.62%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

		STAFFING							
	F/P/S	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <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	6.00	6.00
Apprentice Lineman	F	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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	0.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reader (50%) - 2	P	0.26	0.26	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		13.66	12.66	11.60	11.60	11.60	11.60	11.60	11.60

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
MW Peak - Annual		30	30.6	34.2	32	31.7	33.3	34	34
MwH - Total		135,362	135,069	137,317	151,000	149,974	156,907	152,510	152,510
Residential		48,402	49,056	46,876	52,210	47,175	46,886	52,732	52,732
General Service		23,231	21,987	21,908	23,000	22,599	21,874	24,423	24,423
LP		61,418	61,680	66,077	73,290	77,721	85,663	73,205	73,205
No Charge		2,311	2,339	2,454	2,500	2,479	2,484	2,500	2,500
Street Lights Maintained		1,425	1,425	1,425	1,425	1,510	1,559	1,425	1,425
Meters		4,844	4,844	4,939	4,850	4,927	4,918	4,850	4,850
Trees Trimmed(mi)		6.2	7	6.5	6.5	3.5	6.5	6.5	6.5
Value of Inventory		\$1,337,417	\$1,471,159	\$1,500,000	\$1,500,000	\$1,016,463	\$1,205,881	\$1,200,000	\$1,200,000

BUDGET HIGHLIGHTS

The Electric Distribution Department has 12 full time employees. This includes 1 Superintendent, 1 Foreman, 4 Journeyman Linemen, 4 Apprentice Linemen, and 2 tree trimmers.

Wages- a 2.5% cost of living wage adjustment is budgeted.

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

Utilities - Increase due to addition of Electric Service Center

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
605.5270.51000	Salary & Wages	653,760	666,407	697,216	697,216	721,434	743,077	3.47%
605.5270.51050	Wages - Part Time	18,595	8,475	18,500	-	18,500	18,500	0.00%
605.5270.51075	Overtime	23,081	16,834	25,000	31,600	25,000	25,000	0.00%
605.5270.51076	Mutual Aid Overtime	-	104	-	234	-	-	0.00%
605.5270.51110	O.P.E.R.S.	88,583	95,928	103,700	102,067	107,091	110,121	3.27%
605.5270.51125	Medicare	9,778	9,688	10,740	10,571	11,092	11,405	3.27%
605.5270.51200	Health Insurance	165,330	182,721	212,918	174,281	193,597	212,957	-9.07%
605.5270.51300	Worker's Compensation	11,788	12,518	13,770	20,135	20,000	20,000	45.24%
605.5270.51400	Life Insurance	397	590	847	847	932	1,025	10.00%
605.5270.51500	Uniforms	9,763	18,245	19,500	19,500	15,000	15,000	-23.08%
	Sub-Total Personnel	981,075	1,011,510	1,102,191	1,056,451	1,112,645	1,157,085	0.95%
605.5270.52100	Travel & Training	8,183	6,073	12,000	12,000	30,000	30,000	150.00%
605.5270.53100	Utilities	30,954	6,147	45,000	10,000	45,000	45,000	0.00%
605.5270.53210	Uniform Rental	11,380	11,555	14,000	14,000	14,000	14,000	0.00%
605.5270.53352	OSHA/Safety Equipment	-	-	5,000	5,000	5,000	5,000	0.00%
605.5270.53384	PCB Removal & Testing	775	1,725	1,000	1,000	1,000	1,000	0.00%
605.5270.53410	Equipment Maintenance	27,009	37,401	40,000	40,000	40,000	40,000	0.00%
605.5270.53420	Facilities Maintenance	6,126	8,603	15,000	7,186	15,000	15,000	0.00%
605.5270.53440	Radio Maintenance	2,402	248	1,500	2,165	1,500	1,500	0.00%
605.5270.53450	System Maintenance	148	926	5,000	3,064	5,000	5,000	0.00%
605.5270.53451	Substation Maintenance	40,209	30,148	25,000	25,000	25,000	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	10,081	6,294	2,500	680	2,500	2,500	0.00%
605.5270.53453	Holiday Lighting	969	246	-	-	-	-	0.00%
605.5270.53500	Insurance	44,500	57,361	79,158	81,000	64,800	71,280	-18.14%
605.5270.53990	Other Contractual	20,995	48,678	32,400	50,727	32,400	32,400	0.00%
605.5270.54200	Equipment Operation	30,628	24,871	35,000	21,408	25,000	25,000	-28.57%
605.5270.54600	Electric Supplies	13,038	20,063	23,000	23,000	23,000	23,000	0.00%
605.5270.54610	Electric Meters	1,639	15,514	10,000	2,000	10,000	10,000	0.00%
605.5270.54620	Street Lights	9,548	17,619	20,000	7,760	10,000	10,000	-50.00%
605.5270.54700	Other Supplies	6,518	9,480	10,000	10,000	20,000	20,000	100.00%
605.5270.54731	Poles & Fixtures	2,582	10,413	25,000	12,124	25,000	25,000	0.00%
605.5270.54732	Overhead Transformers	-	16,260	25,000	15,000	25,000	25,000	0.00%
605.5270.54733	Underground Transformers	-	-	30,000	30,394	30,000	30,000	0.00%
605.5270.54734	Overhead Conductors	1,748	10,772	25,000	10,000	25,000	25,000	0.00%
605.5270.54735	Underground Conductors	110	1,660	25,000	5,000	25,000	25,000	0.00%
	Sub-Total Other Operating	269,542	342,057	505,558	388,508	499,200	505,680	-1.26%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
605.5270.55102	Emergency repairs	118,074	74,843	-	-	-	-	0.00%
605.5270.55110	Service Center	171,840	2,189,381	-	601,311	-	-	0.00%
605.5270.55200	Equipment	298,693	185,929	266,250	266,250	368,800	105,625	38.52%
605.5270.55413	Street Light Conversion	42,771	48,760	50,000	43,280	50,000	50,000	0.00%
605.5270.55414	Traffic Signals - Downtown	100,579	-	-	-	-	-	0.00%
605.5270.55709	Cedar Grove	-	34,239	50,000	19,558	50,000	50,000	0.00%
605.5270.55711	69 KV Loop	30,957	113,333	-	322,870	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	-	-	-	2,000,000	-	-	#DIV/0!
605.5270.55719	Rosewood	-	-	50,000	8,781	40,000	40,000	-20.00%
605.5270.55721	New Subdivision Development	-	-	80,000	-	80,000	80,000	0.00%
605.5270.55722	North County Rd 25A Circuit	-	-	50,000	-	-	-	-100.00%
605.5270.55724	Efficiency Smart	6,149	-	-	-	-	-	0.00%
605.5270.55725	County Rd 25A Improvements	196,630	501,065	-	122,772	-	-	0.00%
605.5270.55730	Line Improvements	15,086	33,536	60,000	22,921	60,000	60,000	0.00%
605.5270.55739	Circuit 303	-	-	85,000	85,000	-	-	-100.00%
605.5270.55741	Substation Improvements	-	-	186,000	186,000	5,000,000	150,000	2588.17%
605.5270.55742	AMPGS Project Liability	557,788	557,787	-	-	-	-	0.00%
	Sub-Total Capital Outlay	1,539,091	3,738,873	877,250	3,678,743	5,648,800	535,625	543.92%
605.5270.57300	Refunds	1,874	4,163	2,500	3,638	4,000	4,000	60.00%
	Sub-Total Refunds	1,874	4,163	2,500	3,638	4,000	4,000	60.00%
Total Distribution Expenditures		2,791,582	5,096,603	2,487,499	5,127,340	7,264,645	2,202,390	192.05%

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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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
605.5280.53970	Power Purchase	10,789,250	10,834,964	11,495,260	11,772,320	12,360,936	12,978,983	7.53%
Total Expenditures		10,789,250	10,834,964	11,495,260	11,772,320	12,360,936	12,978,983	

**2017 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
608.0000.43200	State Grant	-	-	56,250	56,250	-	-	0.00%
608.0000.44410	Water & Supply Charges	2,095,845	2,357,453	2,566,507	2,810,987	2,895,317	2,982,176	12.81%
608.0000.44420	Sale of Bulk Water	1,601	4,333	2,500	1,250	-	-	-100.00%
608.0000.44430	Water Tap-In Fees	38,931	42,391	30,000	30,000	30,000	30,000	0.00%
608.0000.44450	Intervening User Fees	-	9,421	5,000	5,000	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	422,704	379,225	396,910	396,910	384,925	399,253	-3.02%
608.0000.44475	NAWA- Well Charges	21,905	22,741	23,000	22,708	23,000	23,000	0.00%
608.0000.47100	Sale of Assets	15,465	-	1,000	-	1,000	1,000	0.00%
608.0000.47300	Rental Income	9,856	8,378	10,000	10,000	10,000	10,000	0.00%
608.0000.47430	Assessments - Water	3,114	3,236	3,500	3,103	3,500	18,500	0.00%
608.0000.47890	Miscellaneous	1,020	3,508	3,000	3,000	3,000	3,000	0.00%
608.0000.48110	Sale of Notes	2,511,619	2,022,000	2,417,780	2,417,780	1,953,666	2,116,999	-19.20%
608.0000.48160	Premium on Debt Sale	17,389	12,901	15,000	15,000	15,000	15,000	0.00%
608.0000.49210	Reimbursements	8,886	622	3,000	3,000	3,000	3,000	0.00%
Total Receipts		5,148,335	4,866,209	5,533,447	5,774,988	5,327,408	5,606,928	-3.72%
Administration	Personnel	41,279	45,863	52,538	40,525	49,311	50,919	-6.14%
	Other Operating	15,871	16,786	29,100	29,786	41,200	35,100	41.58%
	Debt Service	2,799,580	2,606,397	2,203,532	2,203,532	2,336,893	2,108,326	6.05%
	Transfers	152,175	155,651	169,394	164,866	165,531	170,903	-2.28%
	Sub-total Administration	3,008,905	2,824,697	2,454,564	2,438,709	2,592,935	2,365,248	5.64%
Distribution	Personnel	245,142	264,317	278,305	261,072	287,306	297,760	3.23%
	Operating	150,265	127,940	212,540	150,073	194,300	192,380	-8.58%
	Capital Outlay	441,337	263,233	846,250	500,859	610,550	251,625	-27.85%
	Refunds	2,702	2,895	2,500	2,500	2,500	2,500	0.00%
	Sub-Total Distribution	839,446	658,385	1,339,595	914,504	1,094,656	744,265	-18.28%
Treatment	Personnel	355,683	390,334	396,910	376,558	394,795	409,490	-0.53%
	Operating	1,306,976	1,564,037	1,508,963	1,836,407	1,891,499	1,948,244	25.35%
	Sub-Total Distribution	1,662,659	1,954,371	1,905,873	2,212,965	2,286,295	2,357,735	19.96%
Total Expenditures		5,511,010	5,437,453	5,700,032	5,566,178	5,973,885	5,467,248	4.80%

**2017 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(362,675)	(571,244)	(166,585)	208,810	(646,477)	139,680	
Fund Balance January 1st		2,214,542	1,851,867	1,280,623	1,280,623	1,489,433	842,955	
Fund Balance December 31st		1,851,867	1,280,623	1,114,038	1,489,433	842,955	982,636	
Reserve For Encumbrances		369,615	383,520	200,000	200,000	200,000	200,000	
Unencumbered Balance at December 31		1,482,252	897,103	914,038	1,289,433	642,955	782,636	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0	0
Assistant Director of Municipal Services and Engineering		0	0	0	0	0	0	0.15	0.15
Asst. Utility Director	F	0.1	0.1	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	0	0.25	0.25	0.25	0.25	0.25	0.25
Water Administration Total		0.5	0.5	0.65	0.65	0.65	0.65	0.65	0.65

BUDGET HIGHLIGHTS

Wages - Anticipates a 2.5% cost of living wage adjustment, plus a 4% merit for the Engineering Tech.

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

Administrative Reimbursement- Figured at 4% of anticipated water receipts.

Printing and reproduction- \$400 for CCR

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
608.5290.51000	Salary & Wages	30,080	33,215	34,457	31,582	34,319	35,005	-0.40%
608.5290.51110	O.P.E.R.S.	4,215	4,735	4,824	4,421	4,805	4,901	-0.40%
608.5290.51125	Medicare	421	456	500	458	498	508	-0.47%
608.5290.51200	Health Insurance	5,720	6,509	11,690	2,529	8,155	8,971	-30.24%
608.5290.51300	Worker's Compensation	818	938	1,032	1,500	1,500	1,500	45.35%
608.5290.51400	Life Insurance	25	10	35	35	35	35	0.00%
	Sub-Total Personnel	41,279	45,863	52,538	40,525	49,311	50,919	-6.14%
608.5290.52100	Travel & Training	618	720	1,000	618	2,000	2,000	100.00%
608.5290.53320	Engineering	-	1,403	5,000	5,000	5,000	5,000	0.00%
608.5290.53363	Mapping Contract	4,280	3,631	5,000	6,500	6,000	6,000	20.00%
608.5290.53410	Maintenance Agreements	3,513	9,000	9,000	8,989	12,000	12,000	33.33%
608.5290.53600	Advertising	731	282	1,000	1,100	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	740	744	1,100	750	1,100	1,100	0.00%
608.5290.53800	Dues & Subscriptions	5,232	371	5,000	3,632	6,000	6,000	20.00%
608.5290.53990	Other Contractual	-	56	-	1,804	6,100	-	6100.00%
608.5290.54100	Office Supplies	757	579	2,000	1,393	2,000	2,000	0.00%
	Sub-Total Other Operating	15,871	16,786	29,100	29,786	41,200	35,100	41.58%
608.5290.56050	Cost of Debt Issuance	12,034	9,426	10,000	10,000	10,000	10,000	0.00%
608.5290.56100	Debt Payment - Principal	2,760,515	2,571,952	2,102,434	2,102,434	2,243,483	2,016,816	6.71%
608.5290.56200	Debt Payment - Interest	27,031	25,019	91,098	91,098	83,410	81,510	-8.44%
	Sub-Total Debt Service	2,799,580	2,606,397	2,203,532	2,203,532	2,336,893	2,108,326	6.05%
608.5290.57205	Utility Billing Charges - Reimb.	57,791	56,367	66,734	52,426	49,718	51,616	-25.50%
608.5290.57210	Adm. Reimbursements	94,384	99,284	102,660	112,439	115,813	119,287	12.81%
	Sub-Total Transfers	152,175	155,651	169,394	164,866	165,531	170,903	-2.28%
Total Administration Expenditures		3,008,905	2,824,697	2,454,564	2,438,709	2,592,935	2,365,248	5.64%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING

		2010	2011	2012	2013	2014	2015	2016	2017
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Supt.	F	0.50	0.50	0.50	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.70	0.70	0.70	0.50	1.00	1.00	1.00	1.00
Maint.Specialist II (2)	F	1.40	1.40	1.40	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.13	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 2	S	0.46	0.46	0.69	0.80	0.80	0.80	0.80	0.80
WATER DISTRIBUTION TOTAL		4.59	4.59	4.69	3.60	4.10	4.10	4.10	4.10

PERFORMANCE MEASURES

	2010	2011	2012	2013	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Meters Installed	25	12	12	25	22	24	20	20
Meters Replaced	800	3,800	125	40	26	7	40	40
Total Meters	4,068	4,068	4,088	4,113	4,135	4,159	4,160	4,160
Service Calls	475	500	500	450	400	500	500	500
Utility Markings	525	500	500	1,100	850	800	800	800
Taps	25	10	15	25	20	20	20	20
Miles of Water Main	57	57	57	57	57	57	57	57
Water Main Breaks	9	10	12	6	10	10	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 Supt. which is at 30%.

Equipment - \$3,250 for Air Saw, \$5,138 for computers, server.

Small Tools - purchase of hot power sprayer split 50% water 50% sewer

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
608.5300.51000	Salary & Wages	151,050	171,129	168,085	171,526	172,631	176,947	2.70%
608.5300.51050	Wages - Part Time	12,895	9,898	9,100	5,685	10,000	10,000	9.89%
608.5300.51075	Overtime	15,427	10,101	13,500	8,791	12,500	12,500	-7.41%
608.5300.51110	O.P.E.R.S.	24,472	27,329	26,696	26,040	27,318	27,923	2.33%
608.5300.51125	Medicare	2,797	2,936	2,765	2,697	2,829	2,892	2.33%
608.5300.51200	Health Insurance	33,839	37,888	52,497	39,105	54,717	60,189	4.23%
608.5300.51300	Worker's Compensation	2,221	3,011	3,312	4,978	5,000	5,000	50.97%
608.5300.51400	Life Insurance	166	188	250	250	250	250	0.00%
608.5300.51500	Uniforms	2,275	1,837	2,100	2,000	2,060	2,060	-1.90%
	Sub-Total Personnel	245,142	264,317	278,305	261,072	287,306	297,760	3.23%
608.5300.52100	Travel & Training	1,950	1,577	2,500	2,499	3,500	3,500	40.00%
608.5300.53100	Utilities	31,262	24,189	45,000	23,177	40,000	40,000	-11.11%
608.5300.53352	OSHA/Safety Equipment	-	-	2,500	2,500	2,500	2,500	0.00%
608.5300.53360	Lab Fees	-	-	250	250	250	250	0.00%
608.5300.53410	Equipment Maintenance	7,441	9,573	11,000	7,856	11,000	11,000	0.00%
608.5300.53420	Facilities Maintenance	2,408	-	6,050	6,050	6,050	6,050	0.00%
608.5300.53426	WRRSP Maintenance	-	16,416	25,000	25,000	15,000	15,000	-40.00%
608.5300.53440	Radio Maintenance	449	-	700	-	700	700	0.00%
608.5300.53450	System Maintenance	7,578	3,127	9,000	6,538	9,000	9,000	0.00%
608.5300.53453	Well Head Monitoring	2,364	3,064	6,000	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	13,270	18,000	24,840	23,500	18,800	20,680	-24.32%
608.5300.53970	Line Oversizing	23,670	-	5,500	-	5,500	5,500	0.00%
608.5300.53990	Other Contractual	6,064	8,089	10,000	8,808	13,800	10,000	38.00%
608.5300.54200	Equipment Operation	12,078	8,966	15,000	7,854	12,500	12,500	-16.67%
608.5300.54400	Small Tools	1,767	4,000	2,000	2,000	2,500	2,500	25.00%
608.5300.54700	Other Supplies	1,303	2,054	2,700	2,000	2,700	2,700	0.00%
608.5300.54800	System Supplies	24,013	14,822	23,000	15,906	23,000	23,000	0.00%
608.5300.54810	Chemicals	373	758	1,500	1,000	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	14,275	13,305	20,000	9,135	20,000	20,000	0.00%
	Sub-Total Other Operating	150,265	127,940	212,540	150,073	194,300	192,380	-8.58%

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WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
608.5300.55200	Equipment	95,017	17,358	16,250	16,250	80,550	21,625	395.69%
608.5300.55320	Land - Well Fields	-	-	75,000	-	-	-	-100.00%
608.5300.55630	Water Line Improvements	50,375	152,583	580,000	484,609	30,000	30,000	-94.83%
608.5300.55631	Water Line - S. Third St.	1,282	-	-	-	-	-	0.00%
608.5300.55632	Water Tower Renovation	27,700	93,292	175,000	-	200,000	200,000	14.29%
608.5300.55635	Dow St. Water Line	50,000	-	-	-	-	-	0.00%
608.5300.55647	Water Line - North Westedge	216,963	-	-	-	-	-	0.00%
608.5300.55648	Water Line - Wonderwood	-	-	-	-	300,000	-	0.00%
	Sub-Total Capital Outlay	441,337	263,233	846,250	500,859	610,550	251,625	-27.85%
608.5300.57200	Reimbursements	2,702	2,895	2,500	2,500	2,500	2,500	0.00%
608.5300.57300	Refunds	-	-	-	-	-	-	0.00%
	Sub-Total Refunds	2,702	2,895	2,500	2,500	2,500	2,500	0.00%
Total Distribution Expenditures		839,446	658,385	1,339,595	914,504	1,094,656	744,265	-18.28%

WATER FUND - DEPARTMENT: WATER TREATMENT

Commentary:

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

STAFFING

	<u>F/P/S</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Utility Director	F	0.10	0.10	0.10	0.10	0.10	0.10	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Assistant Utility Director	F	0.20	0.20	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	3.00
WATER TREATMENT TOTAL		4.60	4.60	4.40	4.40	4.40	4.40	4.40	4.40

PERFORMANCE MEASURES

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Estimated</u>	<u>2017 Estimated</u>
NAWA Total Water Produced (MG)	984.499	894.016	950.000	1,125.000	997.000	1,125.000	1,125.000	1,125.000
Tipp City Total Water Usage MG	462.555	403.698	438.400	418.200	450.000	550.000	550.000	550.000
Average Daily Demand MG	1.267	1.121	1.230	1.750	1.340	1.750	1.750	1.750
Maximum Daily Demand MG	2.364	2.226	2.537	2.323	2.200	2.930	2.930	2.930

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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
608.5305.51000	Salary & Wages	253,770	269,625	269,000	259,172	262,847	269,418	-2.29%
608.5305.51075	Overtime	5,521	4,570	9,000	6,923	9,000	9,000	0.00%
608.5305.51110	O.P.E.R.S.	35,851	39,321	38,920	37,253	38,059	38,979	-2.21%
608.5305.51125	Medicare	3,308	3,591	4,031	3,858	3,942	4,037	-2.21%
608.5305.51200	Health Insurance	50,665	59,552	68,280	59,427	71,087	78,196	4.11%
608.5305.51300	Worker's Compensation	4,491	4,744	5,218	7,563	7,500	7,500	43.73%
608.5305.51400	Life Insurance	202	228	350	250	250	250	-28.57%
608.5305.51500	Uniforms	111	228	111	111	111	111	0.00%
608.5305.51501	Communication	1,764	8,475	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	355,683	390,334	396,910	376,558	394,795	409,490	-0.53%
608.5305.53385	NAWA-Treatment Charges	1,306,976	1,564,037	1,508,963	1,836,407	1,891,499	1,948,244	25.35%
	Sub-Total Other Operating	1,306,976	1,564,037	1,508,963	1,836,407	1,891,499	1,948,244	25.35%
Total Treatment Expenditures		1,662,659	1,954,371	1,905,873	2,212,965	2,286,295	2,357,735	19.96%

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**2017 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
620.0000.43200	State Grants	-	-	250,000	-	200,000	-	-20.00%
620.0000.43205	Local Grants	-	-	-	250,000	-	-	0.00%
620.0000.44510	Sewer Charges	1,463,503	1,628,291	1,726,097	1,844,905	1,900,252	1,957,260	10.09%
620.0000.44530	Sewer Tap-In Fees	31,971	32,662	25,000	25,000	25,000	25,000	0.00%
620.0000.44561	County I&I Surcharge	9,138	5,046	7,500	5,175	5,500	5,500	-26.67%
620.0000.44562	Admin Fee - County I&I	1,015	561	1,000	575	600	600	-40.00%
620.0000.47100	Sale of Assets	28,023	-	-	-	-	-	0.00%
620.0000.47440	N.E. Sewer Assessments	-	28,555	-	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	8,151	7,337	7,500	7,187	7,500	7,500	0.00%
620.0000.47890	Other Misc. Revenue	549	1,909	500	500	500	500	0.00%
620.0000.48110	Sale of G.O. Notes	2,195,211	1,419,000	1,847,637	1,647,500	1,491,000	1,334,500	-19.30%
620.0000.48160	Premium on Sale of Debt	15,937	10,162	12,500	10,000	10,000	10,000	-20.00%
620.0000.49210	Reimbursements	4,333	74	1,000	1,000	1,000	1,000	0.00%
Total Receipts		3,757,831	3,133,597	3,878,734	3,791,842	3,641,352	3,341,860	-6.12%
Administration	Personnel	55,762	51,263	54,464	45,441	50,096	51,903	-8.02%
	Other Operating	4,988	9,807	13,100	13,525	20,200	14,100	54.20%
	Debt Service	2,348,749	2,263,227	1,767,394	1,512,853	1,706,220	1,552,325	-3.46%
	Transfers	123,227	122,107	135,778	139,329	138,158	142,810	1.75%
	Sub-total Administration	2,532,726	2,446,404	1,970,736	1,711,148	1,914,673	1,761,138	-2.84%
Collections/Treat.	Personnel	250,768	272,758	296,083	272,892	302,763	313,683	2.26%
	Other Operating	756,470	778,978	894,876	820,551	878,623	901,825	-1.82%
	Capital Outlay	956,750	58,165	1,101,250	972,261	215,550	156,625	-80.43%
	Refunds	482	-	-	-	-	-	0.00%
	Sub-Total Treatment	1,964,470	1,109,901	2,292,209	2,065,704	1,396,935	1,372,133	-39.06%
Total Expenditures		4,497,196	3,556,305	4,262,945	3,776,853	3,311,609	3,133,271	-22.32%
Excess/(Deficiency) of Revenues Over Expenditures		(739,365)	(422,708)	(384,211)	14,989	329,743	208,589	
Fund Balance January 1st		1,956,741	1,217,376	794,668	794,668	809,657	1,139,400	
Fund Balance December 31st		1,217,376	794,668	410,457	809,657	1,139,400	1,347,989	
Reserve For Encumbrances		631,633	338,036	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		585,743	456,632	310,457	709,657	1,039,400	1,247,989	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	<u>F/P/S</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.05	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0	0	0	0.15	0.15
Asst. Utility Director	F	0.2	0.2	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	0	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		0.6	0.6	0.65	0.65	0.65	0.65	0.65	0.65

BUDGET HIGHLIGHTS

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

Administrative Reimbursement- Figured at 4% of anticipated sewer receipts.

SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
620.5310.51000	Salary & Wages	41,125	37,156	35,300	31,530	34,353	35,212	-2.68%
620.5310.51110	O.P.E.R.S.	5,772	5,204	4,942	4,414	4,809	4,930	-2.68%
620.5310.51125	Medicare	595	530	512	457	498	511	-2.71%
620.5310.51200	Health Insurance	7,040	6,975	12,153	6,810	8,155	8,971	-32.90%
620.5310.51300	Worker's Compensation	1,197	1,370	1,507	2,200	2,250	2,250	49.30%
620.5310.51400	Life Insurance	33	28	50	30	30	30	-40.00%
	Sub-Total Personnel	55,762	51,263	54,464	45,441	50,096	51,903	-8.02%
620.5310.52100	Travel & Training	440	505	1,000	560	2,000	2,000	100.00%
620.5310.53410	Maintenance Agreements	3,512	8,400	10,000	9,955	10,000	10,000	0.00%
620.5310.53600	Advertising	81	16	700	216	700	700	0.00%
620.5310.53700	Printing & Reproduction	338	414	500	81	500	500	0.00%
620.5310.53800	Dues & Subscriptions	514	336	400	310	400	400	0.00%
620.5310.53990	Other Contractual	-	56	-	1,858	6,100	-	6100.00%
620.5310.54100	Office Supplies	103	80	500	545	500	500	0.00%
	Sub-Total Other Operating	4,988	9,807	13,100	13,525	20,200	14,100	54.20%
620.5310.56050	Debt Issuance Costs	10,225	6,607	8,000	8,000	8,000	8,000	0.00%
620.5310.56100	Debt Payment - Principal	2,316,779	2,232,776	1,692,437	1,453,800	1,657,300	1,500,800	-2.08%
620.5310.56200	Debt Payment - Interest	21,745	23,844	66,957	51,053	40,920	43,525	-38.89%
	Sub-Total Debt Service	2,348,749	2,263,227	1,767,394	1,512,853	1,706,220	1,552,325	-3.46%
620.5310.57205	Utility Billing Charges - Reimb.	57,791	56,367	66,734	65,533	62,148	64,520	-6.87%
620.5310.57210	Adm. Reimbursements	65,436	65,740	69,044	73,796	76,010	78,290	10.09%
	Sub-Total Transfers	123,227	122,107	135,778	139,329	138,158	142,810	1.75%
Total Administration Expenditures		2,532,726	2,446,404	1,970,736	1,711,148	1,914,673	1,761,138	-2.84%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING							
	<u>F/P/S</u>	2010 <u>Budget</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Budget</u>	2017 <u>Budget</u>
Water / Sewer Superintendent	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.30	0.30	0.30	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.30	0.30	0.30	0.50	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	0.60	0.60	0.60	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.13	0.13	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 2	S	0.36	0.36	0.36	0.80	0.80	0.80	0.80	0.80
SEWER TREATMENT TOTAL		2.29	2.29	2.29	3.80	4.30	4.30	4.30	4.30

		PERFORMANCE MEASURES							
		2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Estimated</u>	2017 <u>Estimated</u>
Sewer Cleaned (LF)		10,000	10,000	12,000	12,000	20,000	50,000	50,000	50,000
Average Daily Demand MG		1.65	2.10	1.50	1.90	2.00	2.00	2.00	2.00
Maximum Daily Demand MG		4.00	5.89	4.49	5.00	6.94	5.81	5.00	5.00
Service Calls		20	20	20	20	26	10	20	20
Tap Ins		25	10	15	25	7	10	15	15
Sanitary Sewer Overflows (SSO's)		6	7	1	0	2	1	0	0

BUDGET HIGHLIGHTS

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

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

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

Small Tools - purchase of hot power sprayer split 50% water 50% sewer

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

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
620.5320.51000	Salary & Wages	158,280	182,900	183,889	187,037	188,788	193,508	2.66%
620.5320.51050	Wages - Part Time	9,408	8,180	9,100	6,670	10,000	10,000	9.89%
620.5320.51075	Overtime	15,427	10,106	13,500	8,877	10,000	10,000	-25.93%
620.5320.51110	O.P.E.R.S.	25,167	28,827	28,908	28,362	29,230	29,891	1.11%
620.5320.51125	Medicare	2,530	2,783	2,994	2,937	3,027	3,096	1.12%
620.5320.51200	Health Insurance	35,393	35,097	52,076	31,953	54,717	60,189	5.07%
620.5320.51300	Worker's Compensation	2,471	3,105	3,416	4,856	4,800	4,800	40.52%
620.5320.51400	Life Insurance	142	177	200	200	200	200	0.00%
620.5320.51500	Uniforms	1,950	1,583	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	250,768	272,758	296,083	272,892	302,763	313,683	2.26%
620.5320.52100	Travel & Training	1,464	796	1,000	760	2,000	2,000	100.00%
620.5320.53100	Utilities	16,783	15,657	20,295	15,624	20,295	20,295	0.00%
620.5320.53320	Engineering	-	1,403	5,000	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	663,100	684,258	744,879	705,283	726,441	748,235	-2.48%
620.5320.53410	Equipment Maintenance	5,499	8,117	10,000	7,716	10,000	10,000	0.00%
620.5320.53420	Facilities Maintenance	2,867	-	4,450	3,528	4,450	4,450	0.00%
620.5320.53440	Radio Maintenance	451	-	400	-	400	400	0.00%
620.5320.53450	System Maintenance	3,434	4,433	5,000	2,813	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	11,942	13,101	16,042	14,841	15,286	15,745	-4.71%
620.5320.53500	Insurance	7,015	9,500	13,110	12,500	10,000	11,000	-23.72%
620.5320.53971	Line Oversizing	-	-	10,000	-	10,000	10,000	0.00%
620.5320.53990	Other Contractual	12,111	13,116	23,000	18,123	25,000	26,000	8.70%
620.5320.54200	Equipment Operation	12,078	8,966	12,000	7,140	10,000	10,000	-16.67%
620.5320.54400	Small Tools	571	635	700	700	1,750	700	150.00%
620.5320.54700	Other Supplies	801	732	1,000	989	1,000	1,000	0.00%
620.5320.54800	System Supplies	2,871	1,811	3,000	2,151	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	15,483	16,453	22,000	20,383	26,000	26,000	18.18%
	Sub-Total Other Operating	756,470	778,978	894,876	820,551	878,623	901,825	-1.82%

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SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
620.5320.55200	Equipment	175,000	54,520	16,250	16,250	80,550	21,625	395.69%
620.5320.55530	I&I Program	32,559	3,645	250,000	262,709	100,000	100,000	-60.00%
620.5320.55635	Sewer Line - Roselyn	-	-	550,000	493,302	-	-	-100.00%
620.5320.55636	Sewer Line - North Westedge	138,462	-	-	-	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	73,281	-	35,000	-	35,000	35,000	0.00%
620.5320.55818	Sewer Pipe Liner	196,060	-	250,000	200,000	-	-	-100.00%
620.5320.55822	Main Street Lift Station	341,388	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	956,750	58,165	1,101,250	972,261	215,550	156,625	-80.43%
620.5320.57300	Refunds	482	-	-	-	-	-	0.00%
	Sub-Total Transfers	482	-	-	-	-	-	0.00%
Total Treatment Expenditures		1,964,470	1,109,901	2,292,209	2,065,704	1,396,935	1,372,133	-39.06%

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**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	20,509	25,972	20,000	24,783	25,000	25,000	25.00%
Total Receipts		20,509	25,972	20,000	24,783	25,000	25,000	25.00%
625.9300.57300	Refunds	17,161	20,735	20,000	19,200	25,000	25,000	25.00%
Total Expenditures		17,161	20,735	20,000	19,200	25,000	25,000	25.00%
Excess/(Deficiency) of Revenues Over Expenditures		3,348	5,237	-	5,583	-	-	
Fund Balance January 1st		188,456	191,804	197,041	197,041	202,624	202,624	
Fund Balance December 31st		191,804	197,041	197,041	202,624	202,624	202,624	
Reserve For Encumbrances		-	-	-	-	-	-	

REFUSE COLLECTION FUND

Commentary:

The City contracts with Waste Management for refuse collection. The City currently bills for refuse. The third and final extension of the 2010-2014 contract was signed in August, 2016 and went into effect on October 1, 2016.

BUDGET HIGHLIGHTS

Contract-Refuse - The fee paid to Waste Management 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)

**2017 BUDGET WORKSHEET
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
630.0000.44610	Refuse Charges	855,789	862,184	877,580	877,580	917,295	949,401	4.53%
630.0000.44690	Other Charges - Bags	6,986	7,871	8,000	8,000	8,500	8,500	6.25%
Total Receipts		862,775	870,055	885,580	885,580	925,795	957,901	4.54%
630.5340.53965	Contract - Refuse	785,417	785,806	810,503	804,136	823,260	850,989	1.57%
630.5340.53966	Contract - Franchise Fees	42,187	42,533	42,806	39,646	40,835	42,060	-4.60%
630.5340.53990	Other Contractual	7,706	7,703	7,000	8,250	7,500	7,500	7.14%
	Sub-Total Other Operating	835,310	836,042	860,309	852,032	871,595	900,549	1.31%
630.5340.55200	Equipment	-	-	-	-	-	-	0.00%
630.5340.57205	Utility Billing Charges - Reimb.	23,117	22,448	25,271	52,426	54,199	57,351	114.47%
	Sub-Total Transfers	23,117	22,448	25,271	52,426	54,199	57,351	114.47%
Total Expenditures		858,427	858,490	885,580	904,458	925,795	957,900	4.54%
Excess/(Deficiency) of Revenues Over Expenditures		4,348	11,565	-	(18,878)	0	0	
Fund Balance January 1st		133,211	137,559	149,124	149,124	130,246	130,246	
Fund Balance December 31st		137,559	149,124	149,124	130,246	130,246	130,246	
Reserve For Encumbrances		629	-	-	-			

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**2017 BUDGET WORKSHEET
SELF INSURANCE HEALTH FUND**

This Fund was established to accumulate monies for the payment of health insurance expenses. In 1994, the City joined a health co-op with other cities in the Dayton area. The co-op is currently insured by Anthem. Currently, the employee's share of the premiums charged (12%) are passed through this Fund. This Fund also paid the administrative fees for the City's Flexible Spending Account (FSA) program through 2014

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	118,727	128,874	120,000	120,000	120,000	120,000	0.00%
Total Receipts		118,727	128,874	120,000	120,000	120,000	120,000	0.00%
728.6190.53344	Insurance Premiums	137,082	135,813	118,000	120,000	120,000	120,000	1.69%
728.6190.53345	Expenses - Flex Bank	1,926	-	-	-	-	-	0.00%
Total Expenditures		139,008	135,813	118,000	120,000	120,000	120,000	1.69%
Excess/(Deficiency) of Revenues Over Expenditures		(20,281)	(6,939)	2,000	-	-	-	
Fund Balance January 1st		32,163	11,882	4,943	4,943	4,943	4,943	
Fund Balance December 31st		11,882	4,943	6,943	4,943	4,943	4,943	
Reserve For Encumbrances								

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**2017 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>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	1,122,485	19,575	50,000	60,665	50,000	50,000	0.00%
Total Receipts		1,122,485	19,575	50,000	60,665	50,000	50,000	0.00%
830.6550.57300	Contractor Maint. Deposits	27,277	314,630	50,000	828,332	50,000	50,000	0.00%
Total Expenditures		27,277	314,630	50,000	828,332	50,000	50,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,095,208	(295,055)	-	(767,667)	-	-	
Fund Balance January 1st		60,706	1,155,914	860,859	860,859	93,192	93,192	
Fund Balance December 31st		1,155,914	860,859	860,859	93,192	93,192	93,192	
Reserve For Encumbrances		126,427	858,370					

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**2017 BUDGET WORKSHEET
MEDICAL REIMBURSEMENT FUND**

This is an Agency Fund used to account for employee payroll withholdings designated for the City's FSA program. Monies are paid into this Fund bi-weekly through payroll deduction then are expensed as needed to reimburse FlexBank for FSA program costs.

<u>Account</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2016-17 % Inc/Dec</u>
832.0000.47650	Flex Spending - Deductions	10,368	3,072	-	-	-	-	0
832.0000.49110	Transfers - General Fund	-	-	-	-	-	-	0
Total Receipts		10,368	3,072	-	-	-	-	0
832.6150.53965	Flex Spending - Expenses	10,000	4,584	-	-	-	-	0
Total Expenditures		10,000	4,584	-	-	-	-	0
Excess/(Deficiency) of Revenues Over Expenditures		368	(1,512)	-	-	-	-	
Fund Balance January 1st		5,381	5,749	4,237	4,237	4,237	4,237	
Fund Balance December 31st		5,749	4,237	4,237	4,237	4,237	4,237	
Reserve For Encumbrances		-	-					

City of Tipp City
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APPROPRIATION

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

**CAPITAL OUTLAY OR
EXPENDITURE**

An expenditure for an asset with an estimated life or usefulness of at least five years including re-constructions, enlargements and extensions of existing assets (Minimum costs - \$750.00).

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

**FINES, COSTS AND
FORFEITURES**

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

FUND

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

City of Tipp City
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FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2017 Operating Budget - Glossary

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

**CITY OF TIPP CITY
2017 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	72
POLICE OFFICERS	20
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY