



October 12, 2017

The Honorable Joseph Gibson
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2018 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 2018 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 (2019). While the budget to be adopted by Council is specific to 2018, the purpose of adding this additional year is to provide council a look ahead to what to expect in 2019, due to contractual obligations and to show council that some equipment purchases that are specific to 2018 and considered one time purchases do not show up again in 2019, while other items are reduced to more typical amounts in the future. Again, the information provided for 2019 is informational only and will not be acted upon by Council in adopting the 2018 operating budget.

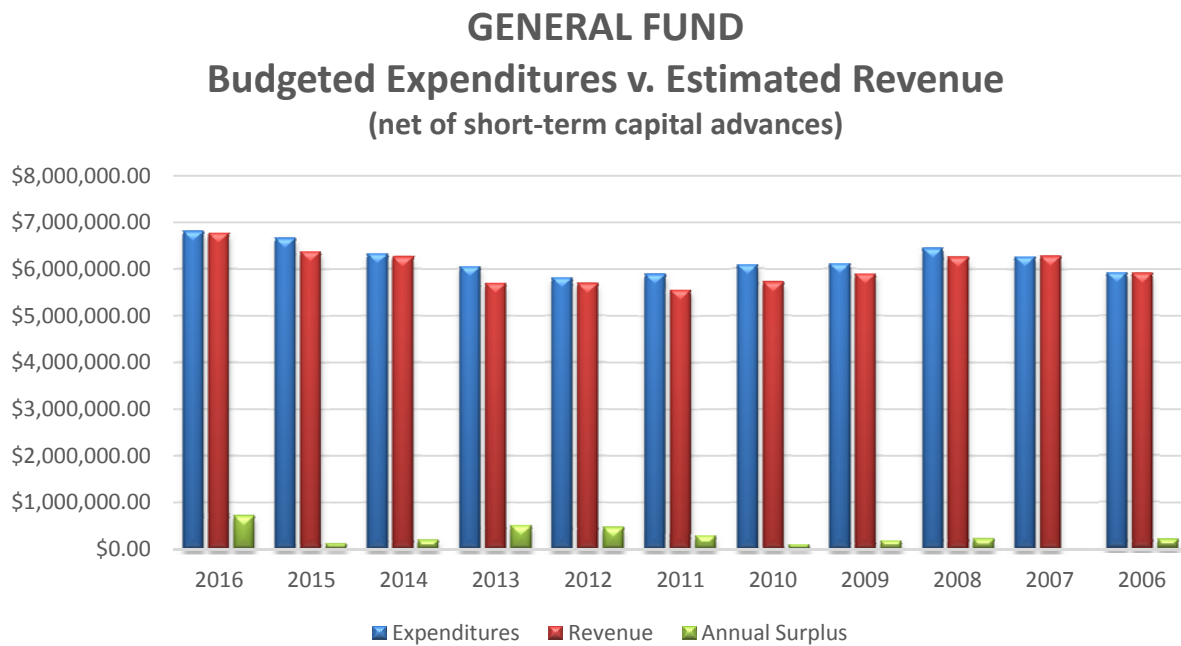
GENERAL FUND

The General Fund has operated with an annual surplus for the past eleven years (net of short-term advances for capital improvement projects). Since 2006, \$3,007,558 has been added to the General Fund balance, for an average annual fund balance increase of \$273,414 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 60.64% to 90.74% since 2006. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

The 2018 General Fund budget proposed in this document has a budgetary deficit of \$669,186. However, this includes \$500,000 of economic development incentive funds which will not be expended unless there is an economic development project which will be of greater future benefit

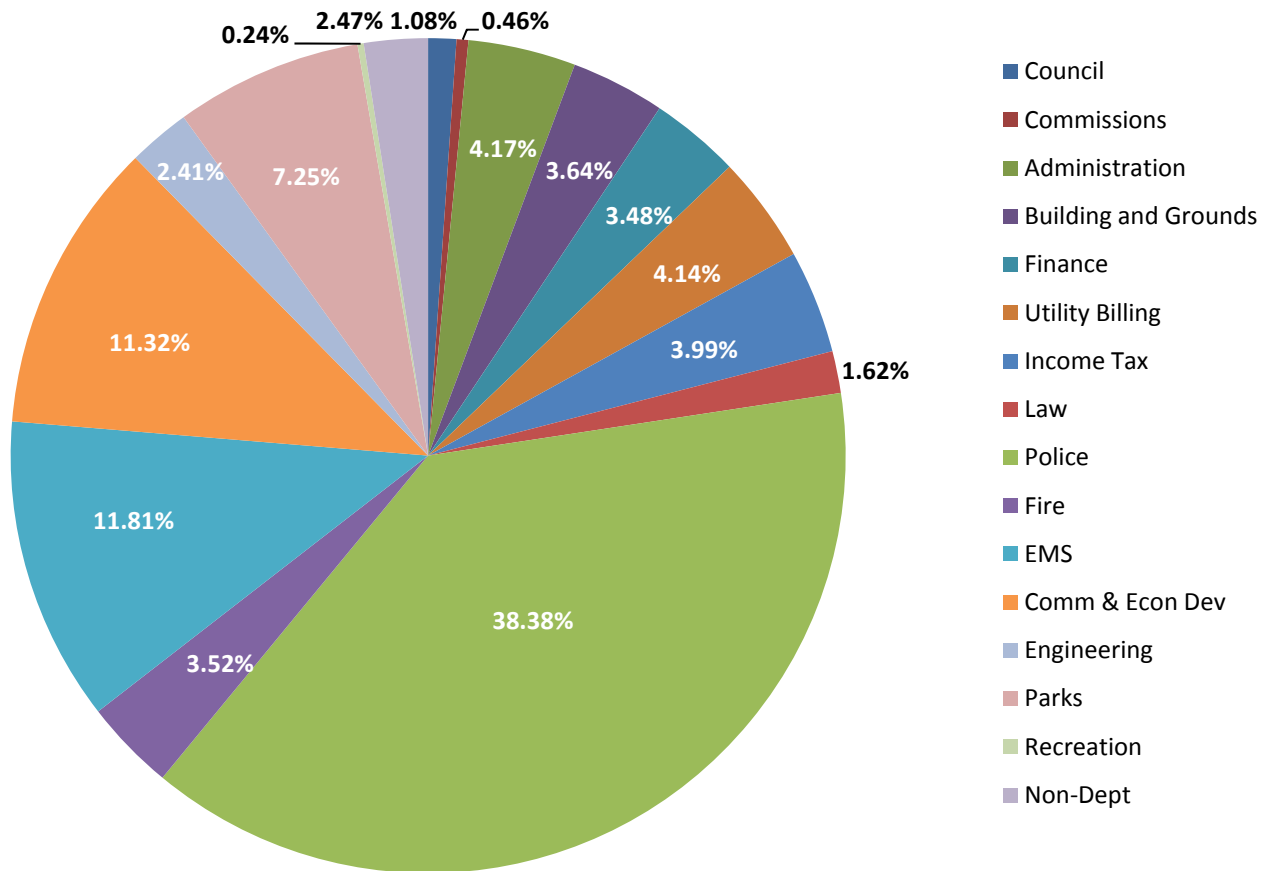
to the City than the incentive provided. Also, given that revenue estimates are generally conservative and that, on average, approximately 97.5% of budgeted expenditures are actually spent; absent the funds to be spent on economic development, it is anticipated that the remaining \$169,186 deficit will be eliminated or at least substantially reduced by year-end.

The chart below shows that each adopted budget from 2006-2016 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 53.71% of all General Fund appropriations.



Budget Assumptions

- 2018 income tax revenue is projected to increase 3%, which is an increase of \$99,812 above the 2017 revenue estimate. Income tax receipts comprise 51% of total General Fund receipts.
- Workers' Compensation premiums anticipated to increase 3% in 2018.
- Health insurance premiums increased an average of 5.4% in 2017. We have budgeted for a 7% increase for the renewal set for September 1, 2018.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase 6% for 2018, for a General Fund increase of approx. \$5,000.
- Public Safety (Police, Fire & EMS) accounts for 53.71% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 20 sworn officers which includes the one additional detective added in the fall of 2016 to work drug interdiction.

Budget Highlights

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 3.43% (\$246,192) from \$7,169,291 in 2017 to \$7,435,983 in 2018.
 - This includes \$500,000 for potential economic development incentives
 - This includes the additional police officer noted above as well as a full-time Fire Inspector also serving as the Assistant Chief.
 - This includes the 2017 hire of a full-time HR Generalist.
 - This also includes contractual wage increases of 2.5% for AFSCME members as well as a wage increase of 2.5% for non-union employees. There was no contractual increase included for members of the FOP as their contract will be negotiated in the spring of 2018 and it is too early at this time to determine what level of increase they may receive.
- General Fund revenue is projected to decrease 2.1% (\$141,483) from 2017 budgeted revenue estimates due to realignment of shared administrative costs as recommended by the State Auditor's office, but should increase by 1.15% (\$75,363) over projected 2017 revenue.
- Projected General Fund budget deficit of \$669,186 for 2018.
 - This deficit is largely dependent on expenditure of the \$500,000 in economic development incentive monies. Absent the expenditure of those dollars on a project that has positive financial implications for the City, the remaining deficit should be reduced to zero.
- Wages & benefits account for 73% of all General Fund expenditures.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2018.
- Budget anticipates 2018 season to run approx. 85 days beginning Memorial Day weekend and ending August 19th. The exact length of season and closing date will be determined after the School Board establishes the August, 2018 return to school date.
- Contractual operation & maintenance costs = \$240,500.

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 2018 operating budget are in agreement with the 2018-2022 Five-Year CIP as reviewed by City Council on Monday, September 25, 2017.

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 18% in 2018 primarily due to the rollover of debt (\$5M) issued for the Substation #1/1A/2 Improvements which were included in the 2017 operating budget.
- A 0.1% increase in projected revenue is anticipated when compared to 2017 budgeted revenues. This again has to do with the rollover of debt with a principal repayment. We will be borrowing approx. \$865,000 less in 2018 than borrowed in 2017.
- Operating expenses (net of capital and debt) are proposed to increase 4.0%.
- The Electric Department capital projects included in the 2018 budget are in agreement with the 2018-2022 Five-Year CIP as reviewed 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 currently scheduled during the five-year CIP period
 - Water revenues have not kept up with capital improvement projects and treatment costs billed by NAWA. Water Fund revenues will be monitored closely in 2018 and a determination will be made in the 2019 budget process if a rate increase or additional expense reductions will be required to meet the desired 25% minimum fund balance target.
- Water consumption projected to increase 3-4% annually
- 4% annual increase of NAWA treatment charge to Tipp City
- 4.9% increase in operating expenses (net of capital and debt) over the 2017 budget due to higher than anticipated 2017 consumption which increased treatment costs higher than originally anticipated in the 2017 operating budget.

Budget Highlights

- Water Fund balance is projected to decrease by approximately \$401,746 in 2018 due to debt retirement and the construction of planned capital projects including a \$2,500,000 water tower at the Service Center site.
- As discussed in the Capital Improvement Budget review, the Water Fund balance will be below the 25% minimum fund balance throughout the entire 2018-2022 CIP period but receipts and expenditures will be monitored closely and reviewed with Council quarterly throughout 2018 to determine if a rate increase is necessary or if revenues have stabilized.
- The Water Fund capital projects included in the 2018 budget are in agreement with the 2018-2022 Five-Year CIP as reviewed and amended by City Council.

SEWER FUND

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

Assumptions

- 2% annual increase in revenue due to higher consumption
- Approx. 3% increase in treatment costs from Tri-Cities. Tipp City is billed based on its percentage of flows comparative to the other Cities (Huber Heights and Vandalia) involved in this joint venture. Tipp City's percentage of flows fluctuates monthly but has remained fairly consistent at approximately 19% of total flows to the plant. In 2018 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 essentially flat from the 2017 budget.

Budget Highlights

- Sewer Fund balance is projected to increase by approximately \$160,619 in 2018 due to increased consumption (increased service charge revenues) and a reduced level of capital expenditure projects.
- The Sewer Fund capital projects included in the 2018 budget are in agreement with the 2018-2022 Five-Year CIP as reviewed and amended by City Council.

In closing, it needs to be noted that future budgets dependent on the local income tax 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 2011-2018 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. The FOP contract expires in April, 2018 and future wage increases cannot be reasonably determined at this time. Therefore, a contractual increase was not included for members of the FOP. The AFSCME contract does not expire until November 30, 2018 and the 2018 operating budget

includes a 2.5% increase for 2018 as well as a 2.5% cost of living increase for non-union employees which was approved by Council in Ordinance 3-16.

2. The OPERS rate (employer contribution) will be 14.00% in 2018. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2018 which is the same rate paid in 2012-2017.
3. The Worker's Compensation rate was 2.913% in 2017 (based on 2016 wages paid). It was 3.1826% in 2016, 1.956% in 2015, 1.77% in 2014, 2.29% in 2013, and 2.41% in 2012. We've anticipated a 3% increase for 2018's payment (based on 2017 wages).
4. All projects listed in the Capital Improvement Plan for 2018 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 3% when compared to revised 2017 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 Rumpke that went into effect October 1, 2017.

A key element of this document is its use as a planning and policy tool in addition to the legislative and financial control aspects normally associated with budgets. Also included is general information about the City of Tipp City and a glossary of terms. A City budget can be an intimidating document, but it is my hope that we have made this document easy to understand.

**CITY OF TIPP CITY
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**CITY OF TIPP CITY
2018 OPERATING BUDGET**

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**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2018 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2018	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2018
GENERAL	5,921,415	6,766,797	7,400,123	5,288,089
SPECIAL REVENUE FUNDS				
SWIMMING POOL	61,934	307,500	307,085	62,349
STREET REPAIR	277,123	439,300	456,170	260,253
STATE HIGHWAY	193,413	35,488	31,500	197,401
MUNICIPAL ROAD	404,109	225,615	238,507	391,218
LAW ENFORCEMENT TRAINING FUND	3,960	3,500	3,500	3,960
LAW ENFORCEMENT	14,879	2,500	3,000	14,379
ENFORCEMENT & EDUCATION	7,529	750	-	8,279
DRUG LAW ENFORCEMENT	7,191	50	-	7,241
FIELDSTONE TIF PROJECT FUND	-	72,351	72,351	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	10,994	1,995,625	1,981,375	25,244
SPECIAL ASSESSMENT BOND RETIREMENT	19,099	73,653	71,590	21,162
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	715,951	3,577,851	3,567,575	726,227
PARKS CAPITAL IMPROVEMENT	56,063	3,000	5,000	54,063

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2018 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2018	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2018
ENTERPRISE FUNDS				
ELECTRIC	6,389,285	23,191,688	26,557,155	3,023,818
WATER	1,024,853	7,489,151	7,820,397	693,607
SEWER	1,281,104	3,210,109	3,049,490	1,441,722
UTILITY SERVICE DEPOSIT	191,689	20,000	20,000	191,689
REFUSE COLLECTION	179,979	916,116	935,846	160,249
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	5,420	125,000	125,000	5,420
CONTRACTOR MAINTENANCE DEPOSIT	220,094	20,000	215,000	25,094
SUBTOTAL	16,986,082	48,476,044	52,860,664	12,601,462
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,068,125	1,068,125	-
NET GRAND TOTAL	16,986,082	47,407,919	51,792,539	12,601,462

**City of Tipp City
2018
Operating Budget**

2018 Budget - Revenues Classified by Source

Electric Revenues	17,667,127	36.49%
Sale of Notes and Bonds	11,633,999	24.03%
City Income Taxes	6,476,737	13.38%
Water Revenues	2,939,067	6.07%
Sewer Revenues	1,913,609	3.95%
Transfers In	918,125	1.90%
Refuse Collection	916,116	1.89%
Electric Excise Tax	670,143	1.38%
Ambulance Runs	650,000	1.34%
Federal/State Grants	436,000	0.90%
NAWA Charges	425,085	0.88%
Gasoline Tax	385,000	0.80%
Property Taxes	346,997	0.72%
Administrative Reimbursements	316,586	0.65%
Pool Revenues	298,000	0.62%
Local Government Funds	281,875	0.58%
Utility Billing Reimbursements	278,843	0.58%
Permissive License Fees	225,115	0.46%
Deposits	165,000	0.34%
Advances Repaid	150,000	0.31%
Assessments	147,964	0.31%

**City of Tipp City
2018
Operating Budget**

2018 Budget - Revenues Classified by Source

Other Miscellaneous Revenues	146,200	0.30%
Franchise Fees	145,000	0.30%
Interest Income	140,000	0.29%
Other Charges for Services	119,625	0.25%
Reimbursements and Refunds	101,000	0.21%
Motor Vehicle License Fees	87,288	0.18%
Hotel-Motel Tax	80,000	0.17%
PILOT Payments	72,351	0.15%
Fire Run Contracts	62,792	0.13%
Electric Extension Fees	50,000	0.10%
Other State Levied-Shared Fees	48,900	0.10%
Rental Income	41,000	0.08%
Licenses, Permits, Inspections	22,600	0.05%
School Payment for Resource Officers	22,500	0.05%
Fines, Forfeitures, and Costs	17,900	0.04%
Sale of Assets	16,000	0.03%
Donations	7,000	0.01%
 Total	 48,421,544	 100.00%

**City of Tipp City
2018 Operating Budget**

2018 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 49,533	\$ 30,810	\$ -	\$ 300	\$ -	\$ -	\$ 80,643
Boards & Commissions	-	33,950	-	300	-	-	34,250
Administration	293,452	16,078	-	500	-	-	310,030
Buildings & Facilities	142,378	127,751	-	500	-	-	270,629
Finance: Administration	235,273	23,540	-	300	-	-	259,113
Finance: Utility Billing	231,176	72,650	-	4,000	-	-	307,826
Finance: Income Tax	167,299	29,350	-	300	-	100,000	296,949
Law	63,281	57,525	-	-	-	-	120,806
Police	2,586,435	221,602	-	9,800	-	-	2,817,837
Fire	156,859	94,491	-	10,730	-	-	262,080
EMS	708,755	164,043	-	5,200	-	-	877,998
Community-Economic Dev.	280,463	561,257	-	500	-	-	842,220
Engineering	154,980	23,740	-	550	-	-	179,270
Parks	357,228	175,150	-	6,625	-	-	539,003
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	183,769	-	-	-	-	183,769
Total General Fund	5,427,112	1,833,406	-	39,605	-	100,000	7,400,123
Pool Fund	-	307,085	-	-	-	-	307,085
Street Fund	348,600	106,570	-	1,000	-	-	456,170
State Highway Fund	-	31,500	-	-	-	-	31,500
Municipal Road Fund	103,966	132,541	-	2,000	-	-	238,507
Law Enforcement Training Fund	-	3,500	-	-	-	-	3,500
Law Enforcement Fund	-	-	-	3,000	-	-	3,000
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	72,351	-	-	-	-	72,351
Bond Retirement	-	-	1,981,375	-	-	-	1,981,375
Special Assess Bond Retirement	-	3,507	68,083	-	-	-	71,590
Capital Improvement Reserve	-	40,600	918,125	2,383,850	150,000	75,000	3,567,575
Parks Capital Improvement	-	-	-	5,000	-	-	5,000

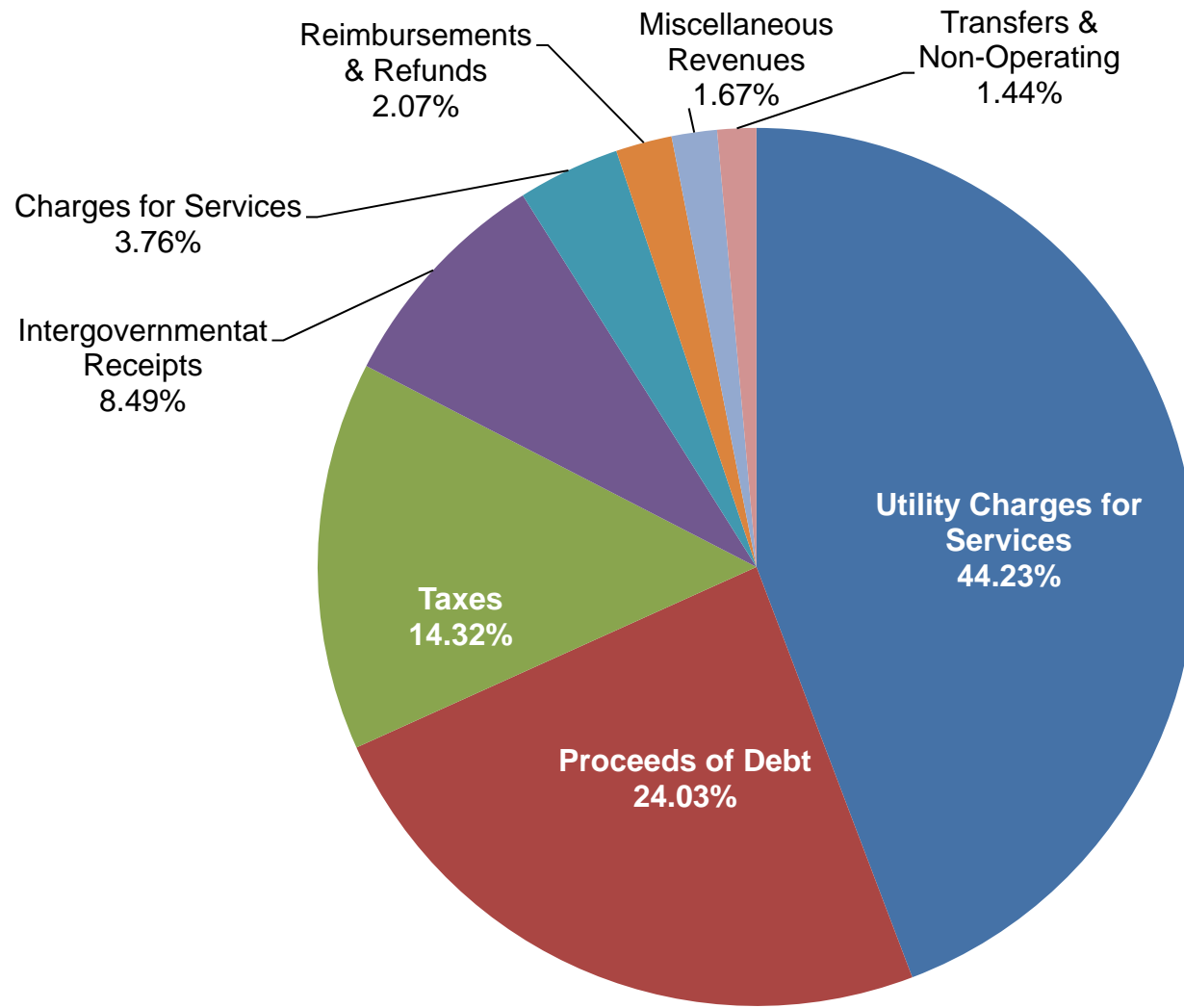
**City of Tipp City
2018 Operating Budget**

2018 Budget - Expenditures by Function

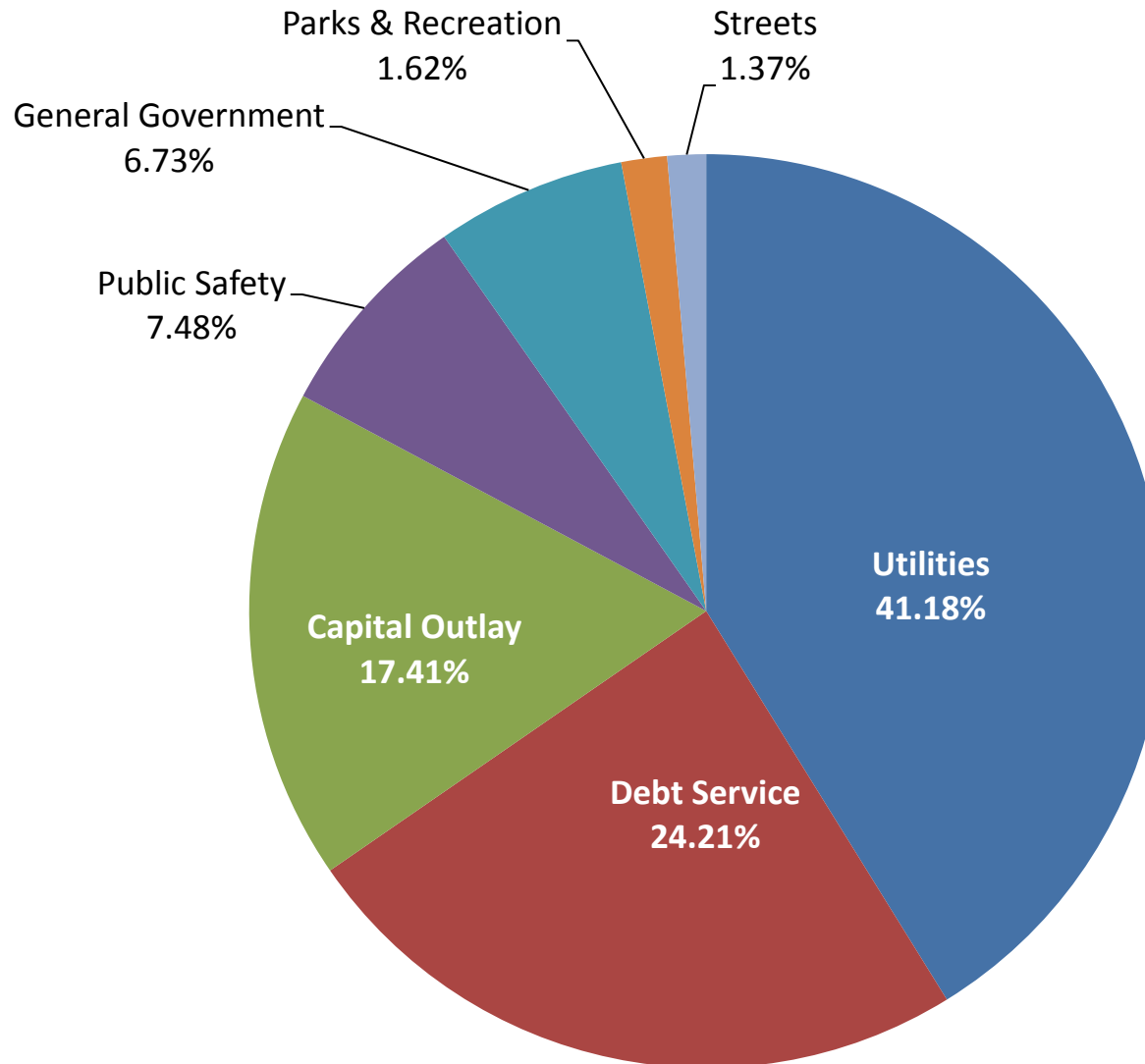
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,271,409	14,758,566	6,286,959	4,004,000	232,221	4,000	26,557,155
Electric Improvement Reserve	-	-	-	-	-	-	-
Water Fund	737,507	2,284,016	2,065,923	2,580,250	151,201	1,500	7,820,397
Sewer Fund	350,855	907,254	1,469,950	185,250	136,181	-	3,049,490
Utility Service Deposits	-	-	-	-	-	20,000	20,000
Refuse Collection	-	857,850	-	-	77,996	-	935,846
Self-Insurance Fund	-	125,000	-	-	-	-	125,000
Contractor Maintenance Deposits	-	-	-	-	-	215,000	215,000
Total All Funds	\$ 8,239,449 15.59%	\$ 21,463,746 40.60%	\$ 12,790,415 24.20%	\$ 9,203,955 17.41%	\$ 747,599 1.41%	\$ 415,500 0.79%	\$ 52,860,664 100.00%

Sources of Funds

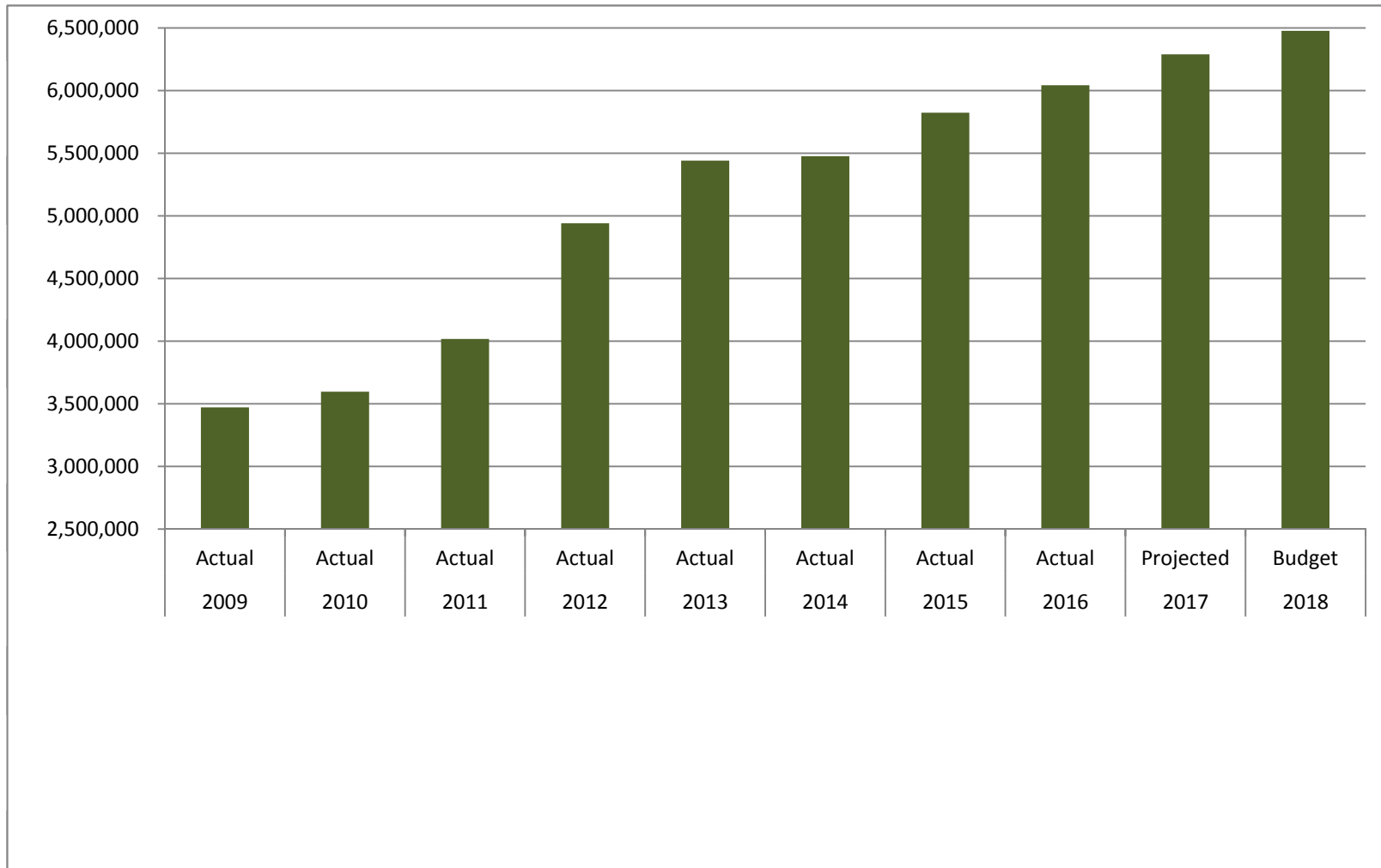
2018 Operating Budget



Uses of Funds 2018 Operating Budget



Income Tax Receipts 2009-2018



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	1/1/2018	RATE	DATE	2018	2018	
Capital Facility Bonds-2001	4/1/2001	200,000	4.00-4.80%	12/1/2019	100,000	9,600	CIRF
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	410,000	2.00-4.50%	12/1/2024	\$50,000	\$18,083	Spec. Assess.
Total - Bonds		\$610,000			\$150,000	\$27,683	
BOND ANTICIPATION NOTES							
25A Reconstruction Notes	2/15/2017	\$285,000	1.75%	2/14/2018	\$285,000	\$4,988	CIRF
Kinna Drive Construction Notes	2/15/2017	\$45,000	1.75%	2/14/2018	\$45,000	\$788	CIRF
Electric Generator Notes	2/15/2017	\$600,000	1.75%	2/14/2018	\$600,000	\$10,500	Electric
Utility AMR Project Notes	2/15/2017	\$695,000	1.75%	2/14/2018	\$695,000	\$12,163	Electric/Water
Water Tower Construction Notes - Tower 3	2/15/2017	\$910,000	1.75%	2/14/2018	\$910,000	\$15,925	Water
Aerial Ladder Notes	2/15/2017	\$245,000	1.75%	2/14/2018	\$245,000	\$4,288	CIRF
Sewer System Improvement Notes (Abbott)	2/15/2017	\$55,000	1.75%	2/14/2018	\$55,000	\$963	CIRF
Main St. Sanitary Sewer Lift Station Improve.	2/15/2017	\$860,000	1.75%	2/14/2018	\$860,000	\$15,050	Sewer
W. Walnut St. Utility Replacement	2/15/2017	\$174,000	1.75%	2/14/2018	\$174,000	\$3,045	Water/Sewer
Water Tower Construction Notes - Tower 2	2/15/2017	\$270,000	1.75%	2/14/2018	\$270,000	\$4,725	Water
Downtown Streetscape Improvement Notes	2/15/2017	\$220,000	1.75%	2/14/2018	\$220,000	\$3,850	CIRF
Ohio Water and Sewer Rotary Commission	2/15/2017	\$245,000	1.75%	2/14/2018	\$245,000	\$4,288	Sewer
Roselyn Water & Sewer Lines	2/15/2017	\$630,000	1.75%	2/14/2018	\$630,000	\$11,025	Water/Sewer
Electric Substation Improvement Notes	2/15/2017	\$5,000,000	1.75%	2/14/2018	\$5,000,000	\$87,500	Electric
Downtown Utility Replacement Notes	11/26/2017	\$170,000	2.00%	11/25/2018	\$170,000	\$3,400	Water/Sewer
Fire Station Improvement Notes	11/26/2017	\$730,000	2.00%	11/25/2018	\$730,000	\$14,600	CIRF
South Third Street Reconstruction Notes	11/26/2017	\$200,000	2.00%	11/25/2018	\$200,000	\$4,000	CIRF
Total - Notes		\$11,334,000			\$11,334,000	\$201,095	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	\$420,000	0.00%	11/1/2031	\$30,000	\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$318,000	0.00%	12/1/2032	\$21,500	\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$1,120,000	0.00%	12/1/2033	\$70,000	\$0	CIRF/Water/Sewer
Total - 0% State Loans		\$1,858,000			\$121,500	\$0	
Total All Debt		\$13,802,000			\$11,605,500	\$228,778	

**CITY OF TIPP CITY
2017 OPERATING BUDGET**

STAFFING PLAN

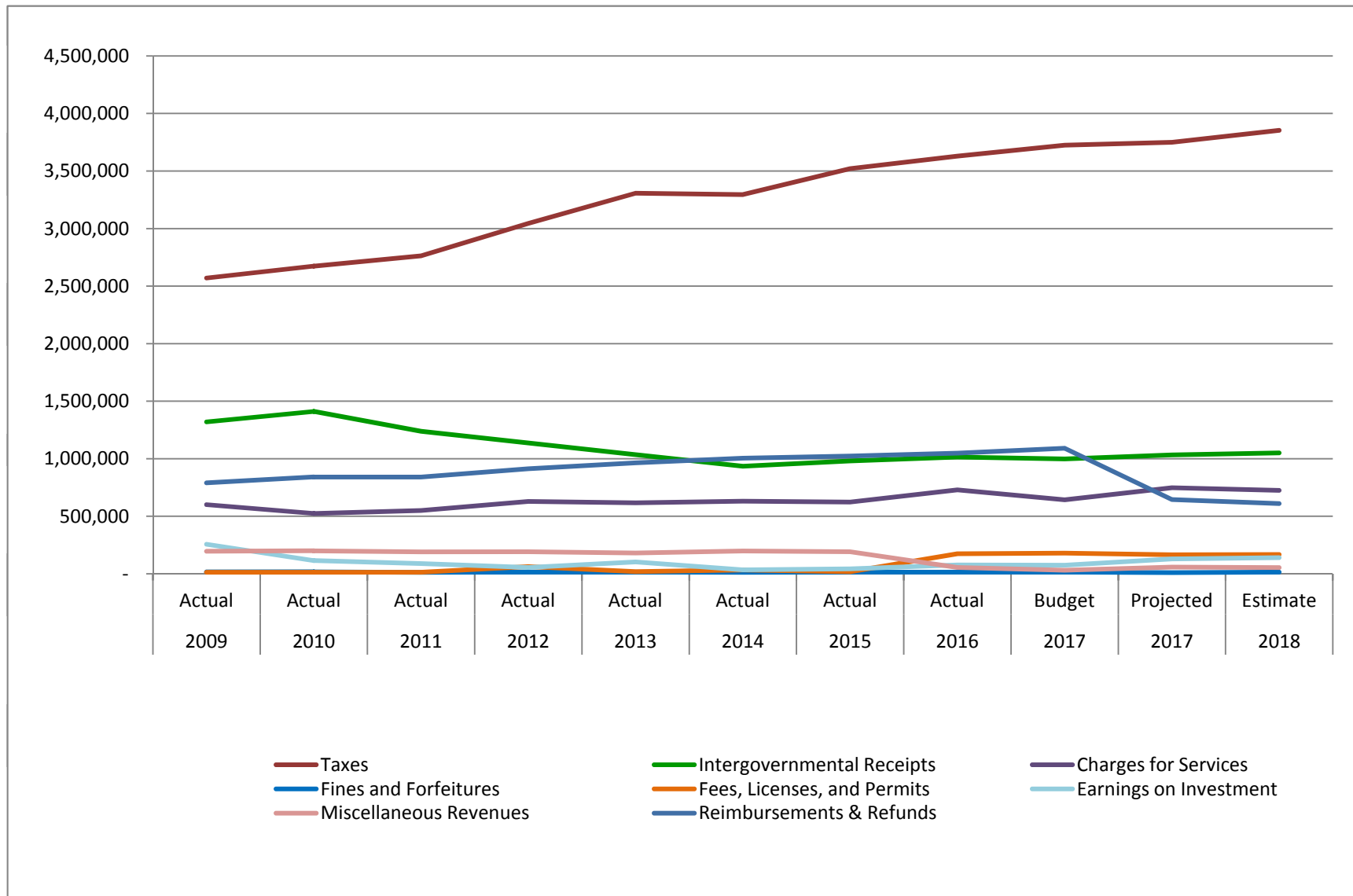
	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
General Fund								
Council	-	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	-	-	-	-
Administration	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Buildings & Facilities	1.68	1.59	1.59	1.59	1.59	1.59	1.59	1.59
Finance: Administration	2.40	2.40	2.40	2.40	2.00	2.40	2.40	2.40
Finance: Utility Billing	2.80	2.80	2.75	2.75	3.00	3.00	3.00	3.75
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	0.70	0.70	0.70	0.70	-	0.70	0.70	0.70
Fire	0.30	0.30	0.30	0.30	0.30	0.30	1.30	1.30
EMS	22.06	22.06	22.06	22.06	22.06	22.06	29.00	33.00
Community-Economic Dev.	2.33	2.33	2.33	2.33	2.33	3.00	3.00	3.00
Engineering	1.83	1.83	1.83	1.83	1.50	1.50	1.50	1.50
Parks	4.77	5.00	5.00	5.50	5.50	5.50	5.50	5.50
Total General Fund	43.57	43.71	43.66	44.16	42.65	45.42	53.36	58.11
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS								
Special Revenue Funds								
Street Fund	4.48	4.71	4.71	4.96	4.96	4.96	4.96	4.96
Municipal Road Fund	1.00	1.00	1.00	1.25	1.25	1.25	1.25	1.25
Total Special Revenue Funds	5.48	5.71	5.71	6.21	6.21	6.21	6.21	6.21
Enterprise Funds								
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Electric Fund: Distribution	12.66	11.60	11.60	11.60	11.60	11.60	11.60	11.60
Water Fund: Administration	0.50	0.65	0.65	0.65	0.65	0.65	0.65	0.65
Water Fund: Distribution	4.59	4.69	3.60	4.10	4.10	3.76	3.76	3.76
Water Fund: Treatment	4.60	4.40	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	0.25
Sewer Fund: Distribution	2.29	2.29	3.80	4.30	4.30	3.96	3.96	3.96
Total Enterprise Funds	26.14	25.38	25.80	26.80	26.80	26.12	26.12	26.12
Total Full-Time Equivalents	75.19	74.80	75.17	77.17	75.66	77.75	85.69	90.44

Revenue and Expenditure Trends

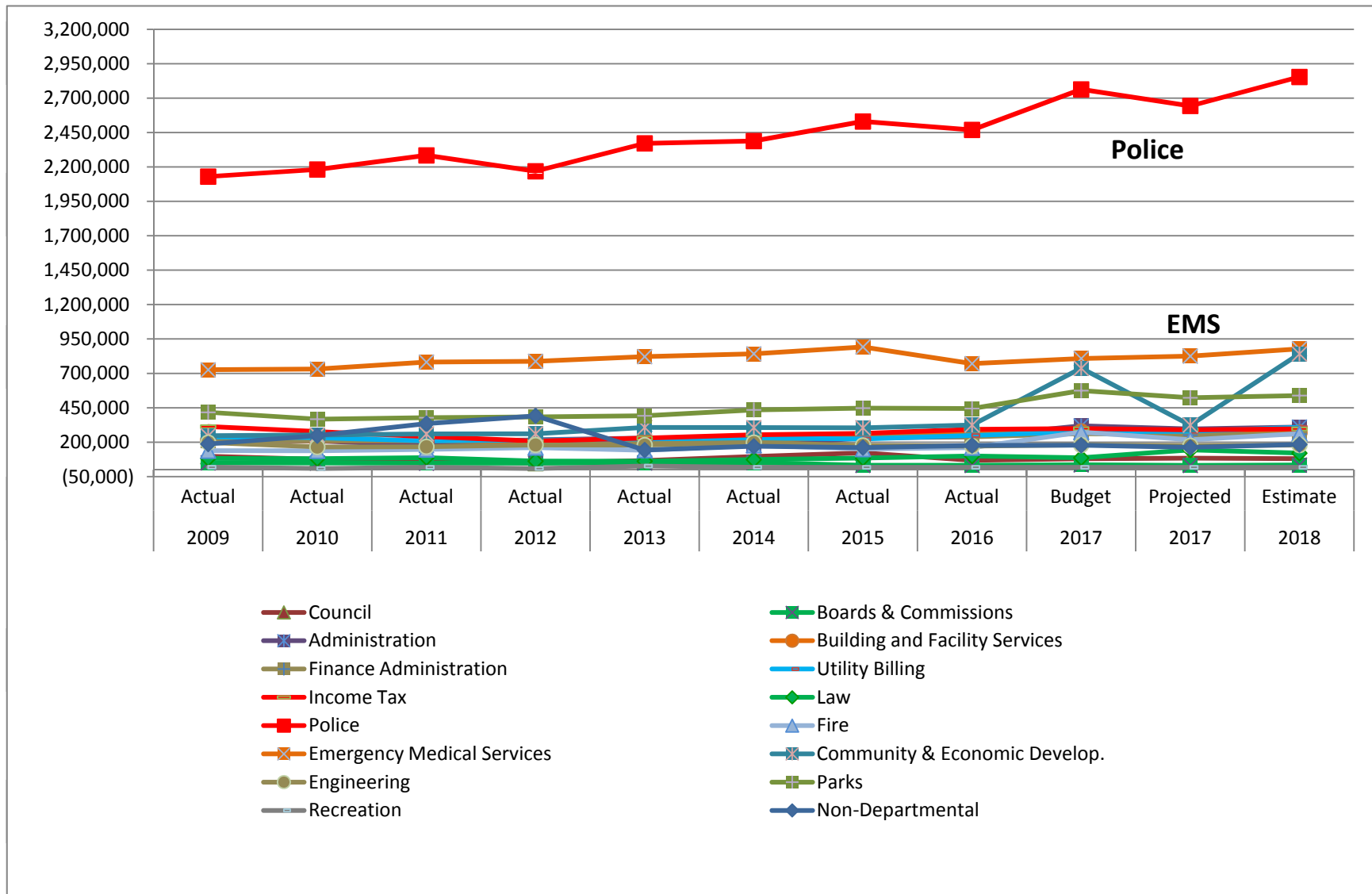
Totals for General Fund 2009 - 2018



General Fund Revenue Trends 2009 - 2018



General Fund Expenditures by Department 2009 - 2018



2018 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Estimate	2019 Estimate	2017-18 % Inc/Dec
Revenues							
Taxes	3,519,790	3,629,697	3,724,505	3,749,158	3,853,883	3,961,745	3.47%
Intergovernmental Receipts	981,039	1,014,463	998,553	1,033,003	1,050,918	1,085,864	5.24%
Charges for Services	622,964	729,675	642,973	748,299	724,917	724,917	12.74%
Fines and Forfeitures	14,876	14,756	14,600	11,000	14,600	14,600	0.00%
Fees, Licenses, and Permits	18,461	173,866	180,300	165,620	167,600	168,600	-7.04%
Earnings on Investment	43,238	77,049	75,000	130,000	140,000	150,000	86.67%
Miscellaneous Revenues	191,606	55,281	30,950	58,690	54,450	54,450	75.93%
Reimbursements & Refunds	1,022,995	1,048,386	1,091,399	645,665	610,429	618,765	-44.07%
Total Operating Receipts	6,414,969	6,743,173	6,758,280	6,541,434	6,616,797	6,778,941	-2.09%
Expenditures							
Council	122,569	67,951	79,325	84,303	80,643	77,475	1.66%
Boards & Commissions	32,389	31,961	36,250	31,830	34,250	34,856	-5.52%
Administration	230,945	239,399	318,751	295,955	310,030	311,929	-2.74%
Building and Facility Services	247,938	266,775	278,244	260,079	270,629	282,310	-2.74%
Finance Administration	241,417	239,290	261,669	251,436	259,113	262,312	-0.98%
Utility Billing	223,126	248,817	276,213	279,562	307,826	301,996	11.45%
Income Tax	263,999	293,002	298,708	289,911	296,949	294,902	-0.59%
Law	84,678	99,980	86,629	143,827	120,806	119,388	39.45%
Police	2,530,512	2,469,255	2,763,792	2,643,321	2,817,837	2,886,926	1.96%
Fire	149,959	160,436	273,237	217,911	262,080	269,196	-4.08%
Emergency Medical Services	892,253	771,234	808,288	825,684	877,998	866,063	8.62%
Community & Economic Develop.	304,735	324,919	737,429	324,104	842,220	341,576	14.21%
Engineering	176,650	171,598	179,941	174,366	179,270	179,751	-0.37%
Parks	447,670	444,472	574,952	522,913	539,003	514,231	-6.25%
Recreation	17,700	17,700	17,700	17,700	17,700	17,258	0.00%
Non-Departmental	160,958	176,477	178,163	162,593	183,769	195,570	3.15%
Total Program Expenditures	6,127,498	6,023,266	7,169,291	6,525,495	7,400,123	6,955,737	3.22%
Total Receipts Over/(Under)							
Program Disbursements	287,471	719,907	(411,011)	15,939	(783,326)	(176,796)	

2018 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Estimate	2019 Estimate	2017-18 % Inc/Dec
Other Financing Sources/(Uses)							
Refunds	(125)	567	(500)	-	-	-	-100.00%
Transfers (Out)	(170,000)	-	(20,000)	-	-	-	-100.00%
Advances In	100,000	200,000	-	-	150,000	-	0.00%
Advances (Out)	(200,000)	-	-	(150,000)	-	-	0.00%
Total Other Financing Receipts/(Disbursements)	(270,125)	200,567	(20,500)	(150,000)	150,000	-	
Excess/(Deficiency) of Revenues Over Expenditures	17,346	920,474	(431,511)	(134,061)	(633,326)	(176,796)	
Fund Balance January 1st	5,117,656	5,135,002	6,055,476	6,055,476	5,921,415	5,288,089	
Fund Balance December 31st	5,135,002	6,055,476	5,623,965	5,921,415	5,288,089	5,111,293	
Reserve For Encumbrances	120,833	122,503	125,000	125,000	125,000	125,000	
Unencumbered Cash 12/31	5,014,169	5,932,973	5,498,965	5,796,415	5,163,089	4,986,293	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$3,853,883	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 3%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,050,918	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$670,143) and Local Government monies (\$281,875) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the ongoing reductions enacted by the State of Ohio in their biennial budgets.
Charges for Services	\$724,917	These are monies received for direct services provided. The EMS billing revenues (\$650,000) comprise 89% of anticipated receipts.
Fines and Forfeitures	\$14,600	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2018 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Projected	2019 Projected	2017-18 % Inc/Dec
Taxes								
101.0000.41110	Property Tax	308,910	313,358	311,430	332,016	336,996	342,051	8.21%
101.0000.41210	Tangible Personal Property	8,872	8,963	8,500	10,067	10,000	10,000	17.65%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	3,105,932	3,222,812	3,327,074	3,327,074	3,426,886	3,529,693	3.00%
101.0000.41600	Hotel-Motel Tax	96,075	84,563	77,500	80,000	80,000	80,000	3.23%
	Total Taxes	3,519,790	3,629,697	3,724,505	3,749,158	3,853,883	3,961,745	3.47%
Intergovernmental								
101.0000.42100	Local Gov't Fund (County)	273,409	266,387	274,188	275,000	281,875	288,922	2.80%
101.0000.42200	Estate Tax	-	4,860	-	45,120	-	-	0.00%
101.0000.42300	Cigarette Tax	439	395	400	366	400	400	0.00%
101.0000.42400	Liquor & Beer	8,659	8,832	8,700	9,149	9,000	9,000	3.45%
101.0000.42500	Local Gov't Fund-State	16,055	7,542	7,000	2,736	-	-	-100.00%
101.0000.42600	Property Tax Rollback	36,918	37,115	37,397	39,420	39,500	40,093	5.62%
101.0000.42900	Electric Excise Tax	617,108	660,154	644,368	644,368	670,143	696,949	4.00%
101.0000.43200	Federal/State Grants	28,451	29,178	26,500	26,500	27,500	27,500	3.77%
101.0000.43250	School Pymt for Resource Officers	-	-	-	-	22,500	23,000	22500.00%
	Total Intergovernmental	981,039	1,014,463	998,553	1,033,003	1,050,918	1,085,864	5.24%
Charges for Services								
101.0000.44115	Xerox Copies	26	58	100	125	125	125	25.00%
101.0000.44120	Towing & Storage Fees	11,537	8,093	10,000	10,000	10,000	10,000	0.00%
101.0000.44125	Sale-Maps & Zoning Codes	125	-	10	311	100	100	900.00%
101.0000.44130	Witness Fees	238	346	300	300	300	300	0.00%
101.0000.44140	Fire Run Contracts	30,481	91,445	60,963	60,963	62,792	62,792	3.00%
101.0000.44150	Ambulance Runs - City	291,777	335,606	300,000	375,000	350,000	350,000	16.67%
101.0000.44155	Ambulance Runs - Township	287,200	289,642	270,000	300,000	300,000	300,000	11.11%
101.0000.44170	Vet Memorial Charges	805	3,725	1,000	1,000	1,000	1,000	0.00%
101.0000.44171	Memorial Pavers - Dog Park	-	500	100	100	100	100	0.00%
101.0000.44190	Other Charges	775	260	500	500	500	500	0.00%
	Total Charges for Services	622,964	729,675	642,973	748,299	724,917	724,917	12.74%
Fines and Forfeitures								
101.0000.45100	Court Cost & Fees	13,293	13,615	13,500	10,000	13,500	13,500	0.00%
101.0000.45200	Overtime Parking	1,583	1,141	1,100	1,000	1,100	1,100	0.00%
	Total Fines and Forfeitures	14,876	14,756	14,600	11,000	14,600	14,600	0.00%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$167,600	These revenue sources were budgeted based on a trend analysis of the last 4-5 years. The largest sources of these revenues are the cable franchise fee (\$100,000) and the refuse contract franchise fee (\$45,000). These two receipt types comprise 87% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$140,000	The rate of return on the City's deposits and investments, specifically STAROhio, has increased significantly during 2017. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$54,450	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$610,429	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$316,586) and the chargeback of the Utility Billing Department to the utility funds (\$278,843).

**2018 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

Account	Description	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Projected	2019 Projected	2017-18 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	11,602	11,270	10,000	10,000	11,000	11,000	10.00%
101.0000.46220	Zoning & Pre. Plat	2,280	12,835	2,000	2,000	2,500	2,500	25.00%
101.0000.46230	Sign Permits	959	1,007	750	1,000	1,000	1,000	33.33%
101.0000.46280	Contractor Registration Fee	3,525	3,330	2,500	2,500	3,000	3,000	20.00%
101.0000.46290	Other Permits	95	2,500	50	120	100	100	100.00%
101.0000.46300	Cable Franchise Fees	-	99,517	115,000	100,000	100,000	100,000	-13.04%
101.0000.46305	Refuse Franchise Fees	-	43,407	45,000	45,000	45,000	46,000	0.00%
101.0000.46310	Inspection & Final Plat	-	-	5,000	5,000	5,000	5,000	0.00%
	Total Fees, Licenses and Permits	18,461	173,866	180,300	165,620	167,600	168,600	-7.04%
	Earnings on Investment							
101.0000.47200	Interest	43,238	77,049	75,000	130,000	140,000	150,000	86.67%
	Total Earnings on Investment	43,238	77,049	75,000	130,000	140,000	150,000	86.67%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	14,527	14,688	12,500	27,239	30,000	30,000	140.00%
101.0000.47330	Rent-Canoes	1,316	1,135	1,000	1,000	1,000	1,000	0.00%
101.0000.47420	Assessments	1,161	1,238	1,250	1,701	1,250	1,250	0.00%
101.0000.47500	Cable Franchise Fees	102,160	-	-	-	-	-	0.00%
101.0000.47510	Refuse Franchise Fees	42,533	-	-	-	-	-	0.00%
101.0000.47700	Donations	1,500	3,075	2,000	6,500	3,000	3,000	50.00%
101.0000.47704	Donations - Parks	8,758	1,600	4,000	5,550	4,000	4,000	0.00%
101.0000.47810	Commission/Unclaimed Mo.	110	16	100	100	100	100	0.00%
101.0000.47820	Unclaimed Monies & Overages	24	9,076	100	100	100	100	0.00%
101.0000.47890	Other Misc. Revenue	19,517	24,453	10,000	16,500	15,000	15,000	50.00%
	Total Miscellaneous Revenue	191,606	55,281	30,950	58,690	54,450	54,450	75.93%
	Reimbursement & Refunds							
101.0000.49210	Reimbursement & Refunds	33,405	11,788	10,000	94,120	15,000	15,000	50.00%
101.0000.49220	Adm. Reimbursement	766,464	812,688	832,807	302,953	316,586	325,000	-61.99%
101.0000.49230	Utility Billing Reimb.	223,126	223,910	248,592	248,592	278,843	278,765	12.17%
	Total Reimbursement & Refunds	1,022,995	1,048,386	1,091,399	645,665	610,429	618,765	-44.07%
	Other Financing Sources							
101.0000.49310	Refunds	-	567	-	2	-	-	0.00%
101.0000.49510	Advances Repaid	100,000	200,000	-	-	150,000	-	150000.00%
	Total Other Financing Sources	100,000	200,567	-	-	150,000	-	150000.00%
	Total Receipts	6,514,969	6,943,740	6,758,280	6,541,434	6,766,797	6,778,941	0.13%

GENERAL FUND - DEPARTMENT: COUNCIL

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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							
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
Council Meetings		24	24	26	26	25	26	23	24
No. of Ordinances		26	37	29	30	53	31	30	30
No. of Resolutions		44	70	48	61	54	34	45	45

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$309/pay.

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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Budget</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1010.51010	Salary - Council	10,600	35,000	35,000	35,000	35,000	35,000	0.00%
101.1010.51015	Salary - Clerk	6,408	7,800	7,800	15,545	8,034	8,275	3.00%
101.1010.51110	O.P.E.R.S.	1,422	3,892	3,800	4,033	3,925	4,000	3.29%
101.1010.51120	Social Security	381	852	785	850	850	850	8.28%
101.1010.51125	Medicare	182	588	580	733	624	627	7.59%
101.1010.51200	Health Insurance	77,218	(2,272)	-	-	-	-	0.00%
101.1010.51300	Worker's Compensation	151	237	250	1,067	1,100	1,100	340.00%
	Sub-Total Personnel	96,362	46,097	48,215	57,228	49,533	49,852	2.73%
101.1010.52100	Travel & Training	6,840	6,606	7,500	7,500	7,500	7,500	0.00%
101.1010.53410	Equipment Maintenance	-	-	-	-	-	-	0.00%
101.1010.53600	Legal Advertising	2,259	2,692	5,000	3,175	5,000	4,500	0.00%
101.1010.53700	Printing & Reproduction	1,211	1,388	1,300	1,300	1,300	1,300	0.00%
101.1010.53710	Code Supplement	6,439	7,229	7,500	7,500	8,500	6,500	13.33%
101.1010.53800	Dues & Subscriptions	1,872	1,305	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	5,461	1,361	5,000	5,000	5,000	5,000	0.00%
101.1010.54100	Office Supplies	587	608	2,400	750	1,400	2,400	-41.67%
101.1010.54700	Other Supplies	1,538	191	-	-	-	-	0.00%
101.1010.54710	Mayor's Account	-	474	300	40	300	300	0.00%
	Sub-Total Other Operating	26,207	21,854	30,810	27,075	30,810	29,310	0.00%
101.1010.55200	Equipment	-	-	300	-	300	300	0.00%
Total City Council		122,569	67,951	79,325	84,303	80,643	79,462	1.66%

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)

		2011	2012	2013	2014	2015	2016	2017	2018
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	0.33	0.33	0.33	0.33	0.00	0.00	0.00	0.00
BOARDS & COMMISSIONS TOTAL		0.33	0.33	0.33	0.33	0.00	0.00	0.00	0.00

PERFORMANCE MEASURES

	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings	9	10	11	7	10	9	12	12
Cases	24	29	36	16	22	10	15	15
BZA Meetings	7	9	7	10	11	8	9	9
Cases	15	17	17	17	15	17	30	25
Parks Board Meetings	6	6	6	6	6	6	6	6
Cases	14	15	17	22	14	37	20	20
Restor. Board Meetings	11	9	7	10	6	9	9	9
Cases	23	18	16	18	7	12	18	18
Tree Board Meetings	6	6	8	6	6	6	6	6
Cases	47	63	32	29	40	55	50	50
TIRC Meetings	1	1	1	1	1	1	1	1
AIB Meetings	12	12	9	0	0	0	0	0

BUDGET HIGHLIGHTS

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

GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1020.51015	Salary & Wages	-	-	-	-	-	-	0.00%
101.1020.51075	Overtime	-	-	-	-	-	-	0.00%
101.1020.51110	O.P.E.R.S.	-	-	-	-	-	-	0.00%
101.1020.51125	Medicare	-	-	-	-	-	-	0.00%
101.1020.51300	Worker's Compensation	331	-	-	-	-	-	0.00%
	Sub-Total Personnel	331	-	-	-	-	-	0.00%
101.1020.52100	Travel & Training	846	1,107	1,500	80	500	1,000	-66.67%
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	837	1,781	1,250	2,250	2,250	2,250	80.00%
101.1020.53700	Printing & Reproduction	883	634	2,250	750	1,500	2,000	-33.33%
101.1020.53800	Dues & Subscriptions	450	85	750	250	500	500	-33.33%
101.1020.53990	Other Contractual	308	372	1,000	500	500	500	-50.00%
101.1020.54100	Office Supplies	811	967	1,200	1,000	1,200	1,200	0.00%
101.1020.54700	Other Supplies	1,923	549	2,000	1,000	1,500	2,000	-25.00%
	Sub-Total Other Operating	32,058	31,495	35,950	31,830	33,950	35,450	-5.56%
101.1020.55200	Equipment	-	466	300	-	300	300	0.00%
Total Boards & Commissions		32,389	31,961	36,250	31,830	34,250	35,750	-5.52%

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>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 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	1.00	1.00	1.00
ADMINISTRATION TOTAL		2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00

BUDGET HIGHLIGHTS

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

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1030.51000	Salary & Wages	150,546	152,983	213,550	201,415	216,650	223,150	1.45%
101.1030.51110	O.P.E.R.S.	25,195	24,995	29,897	28,198	30,331	31,241	1.45%
101.1030.51125	Medicare	2,146	2,232	3,096	2,921	3,141	3,236	1.45%
101.1030.51200	Health Insurance	35,717	29,517	41,241	32,500	34,775	37,209	-15.68%
101.1030.51300	Worker's Compensation	2,208	3,558	3,500	3,793	3,500	3,605	0.00%
101.1030.51400	Life Insurance	205	192	225	252	255	270	13.33%
101.1030.51600	Vehicle Allowance	2,885	4,800	4,800	4,800	4,800	4,800	0.00%
	Sub-Total Personnel	218,902	218,277	296,309	273,879	293,452	303,511	-0.96%
101.1030.52100	Travel & Training	5,038	6,080	7,000	7,000	6,000	7,000	-14.29%
101.1030.53100	Utilities	-	248	500	500	500	500	0.00%
101.1030.53500	Insurance	400	500	442	355	378	416	-14.48%
101.1030.53700	Printing & Reproduction	1,714	1,091	1,000	1,000	1,000	1,000	0.00%
101.1030.53800	Dues & Subscriptions	2,964	3,345	4,000	3,824	5,200	4,000	30.00%
101.1030.53990	Other Contractual	975	1,518	1,500	1,500	1,500	1,500	0.00%
101.1030.54100	Office Supplies	479	1,237	1,500	1,500	1,500	1,500	0.00%
101.1030.54700	Other Supplies	473	7	-	27	-	-	0.00%
	Sub-Total Other Operating	12,043	14,026	15,942	15,706	16,078	15,916	0.85%
101.1030.55200	Equipment	-	7,096	6,500	6,370	500	500	-92.31%
Total Administration		230,945	239,399	318,751	295,955	310,030	319,927	-2.74%

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>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 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	0.10	0.10	0.10	0.10	0.10	0.10	0.10
BUILDING & FACILITY SERVICES TOTAL		1.68	1.59	1.59	1.59	1.59	1.59	1.59	1.59

PERFORMANCE MEASURES									
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Estimated</u>	<u>2018 Estimated</u>	
PC's & Laptops	99	101	101	104	109	109	110	110	
Servers	18	17	17	20	20	20	20	20	
Mobile Devices/Phones	5/25	13/25	36/25	42/29	45/29	45/29	45/40	45/40	
Miles of Fiber	15.50	19.87	20.00	21.00	21.00	21.00	22.00	24.00	
SPAM E-Mail Blocked	1.6M	2.4M	2.75M	1.161M	2.0M	2.2M	2.3M	2.3M	
Users/Groups/Accounts	325	332	335	350	350	350	350	350	
Mailboxes	145	152	155	160	170	170	170	170	
Servers Stor. Space (TB)	4.20	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Power Generators	6	7	7	7	7	7	7	7	
Security Systems	6	6	6	6	6	6	6	6	
SF Buildings Cleaned	54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010	
SF Buildings Maintained	90,759	90,759	120,759	151,590	165,359	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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1040.51050	Salary & Wages	98,033	98,206	106,030	99,291	102,681	110,855	-3.16%
101.1040.51110	O.P.E.R.S.	14,032	13,429	14,844	13,901	14,375	15,520	-3.16%
101.1040.51125	Medicare	345	360	1,537	1,440	1,489	1,607	-3.15%
101.1040.51200	Health Insurance	16,932	16,568	19,172	19,172	20,514	21,950	7.00%
101.1040.51300	Worker's Compensation	1,817	2,905	2,900	2,926	3,014	3,104	3.93%
101.1040.51400	Life Insurance	55	55	100	55	55	55	-45.00%
101.1040.51500	Uniforms	80	250	250	250	250	250	0.00%
	Sub-Total Personnel	131,294	131,773	144,834	137,035	142,378	153,341	-1.70%
101.1040.52100	Travel & Training	5	2,252	2,000	3,749	3,000	4,000	50.00%
101.1040.53100	Utilities	18,679	20,438	24,000	16,193	20,000	24,000	-16.67%
101.1040.53323	Computer Network Services	10,376	9,237	10,000	10,000	10,000	10,000	0.00%
101.1040.53410	Equipment Maintenance	16,060	16,878	14,425	14,425	14,425	14,425	0.00%
101.1040.53420	Facilities Maintenance	7,650	9,974	10,000	10,000	10,000	10,000	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	24,100	26,031	25,000	25,000	25,000	25,000	0.00%
101.1040.53500	Insurance	24,000	32,000	25,600	22,910	24,376	26,082	-4.78%
101.1040.53800	Dues & Subscriptions	110	75	335	75	200	200	-40.30%
101.1040.53990	Other Contractual	10,402	11,416	11,000	13,433	12,500	12,500	13.64%
101.1040.54200	Equipment Operation	925	709	1,000	800	1,000	1,000	0.00%
101.1040.54310	Maintenance Supplies	3,502	4,869	8,000	5,224	6,500	7,500	-18.75%
101.1040.54700	Other Supplies	605	61	1,550	750	750	750	-51.61%
	Sub-Total Other Operating	116,414	133,940	132,910	122,559	127,751	135,707	-3.88%
101.1040.55200	Equipment	230	1,062	500	485	500	500	0.00%
	Sub-Total Capital Outlay	230	1,062	500	485	500	500	0.00%
Total Building and Facility Services		247,938	266,775	278,244	260,079	270,629	289,548	-2.74%

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	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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	0.00	0.40	0.40	0.40
		2.40	2.40	2.40	2.40	2.00	2.40	2.40	2.40

FINANCE - ADMINISTRATION TOTAL

PERFORMANCE MEASURES								
	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
A/ P Checks Issued	2,707	3,554	2,911	2,869	2,828	3,061	3,000	3,000
Purchase Orders Issued	1,704	1,501	2,018	2,124	2,013	1,468	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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1070.51000	Salary & Wages	149,690	148,280	152,451	151,985	155,785	158,901	2.19%
101.1070.51050	Wages - part time	6,225	5,710	13,500	7,500	8,000	10,000	-40.74%
101.1070.51110	O.P.E.R.S.	22,350	21,245	23,233	22,328	23,210	23,646	-0.10%
101.1070.51125	Medicare	2,205	2,142	2,406	2,313	2,404	2,449	-0.10%
101.1070.51200	Health Insurance	34,125	32,529	38,350	36,228	38,764	41,477	1.08%
101.1070.51300	Worker's Compensation	2,456	3,958	4,000	3,970	4,000	4,520	0.00%
101.1070.51400	Life Insurance	103	103	125	100	110	110	-12.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	220,154	216,967	237,065	227,424	235,273	244,103	-0.76%
101.1070.52100	Travel & Training	1,285	606	2,000	1,500	1,250	1,750	-37.50%
101.1070.53410	Equipment Maintenance	11,765	12,727	14,602	14,536	14,600	15,185	-0.01%
101.1070.53500	Insurance	150	227	182	160	170	180	-6.59%
101.1070.53700	Printing & Reproduction	2,614	1,263	2,250	2,546	2,250	2,250	0.00%
101.1070.53800	Dues & Subscriptions	270	270	270	270	270	270	0.00%
101.1070.53990	Other Contractual	2,883	2,807	3,000	3,000	3,000	3,000	0.00%
101.1070.54100	Office Supplies	2,279	2,274	2,000	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	17	40	-	-	-	-	0.00%
	Sub-Total Other Operating	21,263	20,214	24,304	24,012	23,540	24,635	-3.14%
101.1070.55200	Equipment	-	2,109	300	-	300	300	0.00%
Total Finance - Administration		241,417	239,290	261,669	251,436	259,113	269,038	-0.98%

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)		2011	2012	2013	2014	2015	2016	2017	2018
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.80	0.80	0.75	0.75	0.00	0.00	0.00	0.75
Finance Clerk II	F	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
UTILITY BILLING TOTAL		2.80	2.80	2.75	2.75	3.00	3.00	3.00	3.75

PERFORMANCE MEASURES		2011	2012	2013	2014	2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Bills Issued		60,753	61,987	62,135	62,469	62,693	62,897	62,962	63,073
Utility Connections		8,950	8,968	9,102	9,062	9,092	9,161	9,175	9,202
No. of ACH Payments		9,827	10,300	10,331	10,931	11,610	12,079	12,507	13,000
ACH Pymts./Bills Issued		16.18%	16.62%	16.63%	17.50%	18.52%	19.20%	19.86%	20.61%
No. of Bills e-mailed		2,184	4,500	4,684	5,954	6,525	7,455	6,777	8,500
Active Utility Accounts		5,093	5,103	5,198	5,190	5,162	5,231	5,249	5,268
Electric Meters		4,859	4,869	5,053	4,927	4,933	4,985	5,002	5,020
Water Meters		4,091	4,099	4,118	4,135	4,159	4,176	4,191	4,205
Refuse Cutomers Billed		3,994	4,036	4,036	4,037	4,073	4,083	4,105	4,119

BUDGET HIGHLIGHTS

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

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

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation and collection costs. New for 2018 is Voice Connect. Voice Connect is an automated answering service from the utility billing software company to answer basic utility account questions.

Equipment - Misc. replacement items (10-key calculators, etc.). Includes a new check scanner used to deposit checks for 2018 as well as a new chair and equipment for the 3rd workstation at the front counter.

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1080.51000	Salary & Wages	126,839	140,021	145,640	145,640	150,009	153,759	3.00%
101.1080.51050	Wages - part time	-	-	-	18	-	-	0.00%
101.1080.51075	Overtime	-	-	-	-	500	500	0.00%
101.1080.51110	O.P.E.R.S.	17,735	19,210	20,390	20,390	21,071	21,596	3.34%
101.1080.51125	Medicare	1,767	1,904	2,112	2,112	2,182	2,237	3.31%
101.1080.51200	Health Insurance	20,102	32,529	37,291	36,228	53,764	57,527	44.17%
101.1080.51300	Worker's Compensation	2,224	3,569	3,500	3,599	3,500	2,920	0.00%
101.1080.51400	Life Insurance	92	115	100	125	150	150	50.00%
	Sub-Total Personnel	168,759	197,348	209,033	208,112	231,176	238,689	10.59%
101.1080.52100	Travel & Training	3,980	3,411	6,250	2,457	3,250	4,250	-48.00%
101.1080.53410	Equipment Maintenance	11,625	8,060	14,320	14,250	15,300	15,300	6.84%
101.1080.53700	Printing & Reproduction	2,092	1,334	4,110	5,000	5,250	6,250	27.74%
101.1080.53990	Other Contractual	8,163	8,752	10,750	14,288	14,600	10,750	35.81%
101.1080.54100	Office Supplies	3,336	2,890	3,750	4,200	4,750	4,500	26.67%
101.1080.54110	Postage	23,053	24,553	25,000	28,255	27,000	27,000	8.00%
101.1080.54700	Other Supplies	1,544	1,861	2,500	2,500	2,500	2,500	0.00%
	Sub-Total Other Operating	53,793	50,861	66,680	70,950	72,650	70,550	8.95%
101.1080.55200	Equipment	574	608	500	500	4,000	500	700.00%
Total Finance - Utility Billing		223,126	248,817	276,213	279,562	307,826	309,739	11.45%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

STAFFING (FTE)

		2011	2012	2013	2014	2015	2016	2017	2018
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

PERFORMANCE MEASURES

<u>All Funds</u>	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$ 4,017,680	\$ 4,940,668	\$ 5,440,357	\$ 5,399,314	\$ 5,823,986	\$ 6,043,178	\$ 6,290,182	\$ 6,476,737
Collection Cost as a % of Revenue	4.43%	3.05%	2.89%	3.36%	3.02%	3.05%	3.08%	3.06%
Tax Refunds	\$ 98,385	\$ 108,437	\$ 136,240	\$ 136,107	\$ 166,339	\$ 205,506	\$ 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1090.51000	Salary & Wages	107,562	108,775	118,500	113,178	116,229	118,554	-1.92%
101.1090.51050	Wages - part time	7,436	8,096	9,000	9,000	9,000	9,000	0.00%
101.1090.51110	O.P.E.R.S.	16,408	16,096	17,850	17,058	17,532	17,858	-1.78%
101.1090.51125	Medicare	1,630	1,652	1,849	1,767	1,816	1,850	-1.78%
101.1090.51200	Health Insurance	19,036	20,335	20,500	18,873	20,194	21,608	-1.49%
101.1090.51300	Worker's Compensation	2,030	3,261	2,359	3,282	2,428	2,744	2.92%
101.1090.51400	Life Insurance	103	94	100	100	100	100	0.00%
	Sub-Total Personnel	154,205	158,309	170,158	163,258	167,299	171,714	-1.68%
101.1090.52100	Travel & Training	1,370	1,357	1,600	1,500	1,700	1,700	6.25%
101.1090.53410	Equipment Maintenance	9,638	10,382	10,700	12,500	11,500	12,500	7.48%
101.1090.53700	Printing & Reproduction	3,382	5,653	6,100	3,353	6,100	6,100	0.00%
101.1090.53800	Dues & Subscriptions	20	20	50	50	50	50	0.00%
101.1090.53990	Other Contractual	1,749	1,435	2,300	2,000	2,500	2,600	8.70%
101.1090.54100	Office Supplies	624	567	1,000	750	1,000	1,000	0.00%
101.1090.54110	Postage	4,706	6,286	6,500	6,500	6,500	6,500	0.00%
101.1090.54700	Other Supplies	-	75	-	-	-	-	0.00%
	Sub-Total Other Operating	21,489	25,775	28,250	26,653	29,350	30,450	3.89%
101.1090.55200	Equipment	-	-	300	-	300	300	0.00%
101.1090.57310	Tax Refunds	88,305	108,918	100,000	100,000	100,000	100,000	0.00%
Total Finance - Income Tax		263,999	293,002	298,708	289,911	296,949	302,464	-0.59%

GENERAL FUND - DEPARTMENT: LAW

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.1100.51000	Salary & Wages	51,837	51,720	52,500	52,500	54,075	55,157	3.00%
101.1100.51110	O.P.E.R.S.	6,592	3,574	7,350	7,350	7,571	7,722	3.01%
101.1100.51125	Medicare	-	-	761	-	-	-	-100.00%
101.1100.51300	Worker's Compensation	954	1,524	1,525	1,539	1,585	1,633	3.93%
101.1100.51400	Life Insurance	55	23	50	50	50	50	0.00%
	Sub-Total Personnel	59,438	56,841	62,186	61,439	63,281	64,562	1.76%
101.1100.52100	Travel & Training	220	390	400	400	400	400	0.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,068	4,068	4,270	0.00%
101.1100.53335	Other Legal Fees	18,452	34,760	15,000	75,000	50,000	50,000	233.33%
101.1100.53500	Insurance	2,500	3,000	2,400	2,145	2,282	2,442	-4.92%
101.1100.53800	Dues & Subscriptions	-	775	775	775	775	775	0.00%
101.1100.53920	Court Costs & Fees	-	-	1,500	-	-	-	-100.00%
101.1100.54100	Office Supplies	-	146	300	-	-	-	-100.00%
	Sub-Total Other Operating	25,240	43,139	24,443	82,388	57,525	57,887	135.34%
Total Law		84,678	99,980	86,629	143,827	120,806	122,449	39.45%

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)		2011	2012	2013	2014	2015	2016	2017	2018
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Detective	F							1	1
Officer	F	11	11	12	12	12	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	2	2	1	1
Records Clerk	P	0.7	0.7	0.7	0.7	0	0.7	0.7	0.7
POLICE TOTAL		21.7	21.7	22.7	22.7	22	22.7	22.7	22.7

PERFORMANCE MEASURES		2011	2012	2013	2014	2015	2016	2017	2018
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	457	708	608	625	640	483	455	455
	Adult	414	640	532	572	551	406	380	380
	Juvenile	43	68	76	53	89	77	75	75
Calls for Service:	Total	15,972	13,522	14,909	15,804	15,548	14,217	13,869	13,869
	Criminal	2,795	1,960	3,723	3,834	3,102	2,126	2,859	2,859
	Non-Criminal	5,211	5,760	6,120	6,250	6,010	6,208	5,420	5,420
	Accident	311	284	213	220	282	229	190	190
	Crime Prevention	7,655	5,518	4,853	5,500	6,200	5,654	5,400	5,400
Traffic Related Calls:	Total	2,617	3,235	3,306	3,251	3,329	3,431	2,913	2,913
	Citations	1,028	1,157	1,288	1,250	1,243	1,312	1,050	1,050
	D.U.I.	52	83	88	70	75	70	49	49
	Accident	208	218	208	212	210	229	190	190
	Warnings	1255	1675	1614	1579	1775	1652	1567	1567
	Parking	74	102	108	140	106	168	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	0:10:27	0:10:27	0:10:27
	Time Enroute	0:05:45	0:04:35	0:04:30	0:04:40	0:04:40	0:05:42	0:05:02	0:05:02
	Time on Scene	0:25:32	0:24:24	0:25:15	0:25:45	0:25:45	0:19:29	0:21:15	0:21:15
	Total Call Time	0:46:58	0:40:21	0:40:45	0:41:15	0:41:15	0:36:39	0:39:35	0:39:35

BUDGET HIGHLIGHTS

Wages - The FOP contract is up for renewal in April, 2018 and the new wage scales, if any, can not be determined at this time. The budgeted wage number does assume full staffing in the department. Non-FOP employees are budgeted at a 2.5% increase. The overtime line item is up significantly from the prior year due to the new contract signed with the school for direct payment of resource officers in the schools. General Fund revenues were adjusted to account for the 60% reimbursement from the Tipp City Exempted Village School District (approx. \$22,500).

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

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,405,088	1,399,073	1,520,063	1,480,383	1,574,037	1,621,258	3.55%
101.2110.51025	Wages - Others	122,943	103,386	101,602	108,614	109,680	112,970	7.95%
101.2110.51075	Overtime	106,649	99,403	115,000	101,150	130,000	147,500	13.04%
101.2110.51110	O.P.E.R.S.	17,881	14,815	15,624	16,017	15,627	17,216	0.02%
101.2110.51115	Police Pension	299,010	289,682	315,912	305,645	318,793	345,395	0.91%
101.2110.51125	Medicare	22,999	22,529	25,182	24,386	26,226	26,959	4.15%
101.2110.51200	Health Insurance	285,876	254,590	347,175	299,873	320,864	343,324	-7.58%
101.2110.51300	Worker's Compensation	27,939	45,086	45,000	41,787	50,858	52,384	13.02%
101.2110.51400	Life Insurance	1,419	1,292	1,600	1,367	1,850	1,850	15.63%
101.2110.51500	Uniforms	41,405	30,684	41,200	41,200	38,500	39,500	-6.55%
	Sub-Total Personnel	2,331,209	2,260,540	2,528,358	2,420,422	2,586,435	2,708,356	2.30%
101.2110.52100	Travel & Training	16,663	15,667	27,650	27,650	21,000	25,500	-24.05%
101.2110.52150	Tuition Reimbursement	8,952	9,000	10,000	10,000	10,000	10,000	0.00%
101.2110.53100	Utilities	20,939	21,128	20,724	20,727	25,630	24,000	23.67%
101.2110.53210	Rents & Leases	-	525	3,000	950	3,400	3,400	13.33%
101.2110.53410	Equipment Maintenance	4,813	732	6,325	4,325	6,325	6,325	0.00%
101.2110.53430	Vehicle Maintenance	13,488	18,846	23,700	23,700	23,700	23,700	0.00%
101.2110.53440	Radio Maintenance	8,362	4,606	1,000	1,574	3,800	3,800	280.00%
101.2110.53500	Insurance	20,800	28,000	22,400	22,268	21,307	22,798	-4.88%
101.2110.53700	Printing & Reproduction	3,102	3,707	4,500	4,500	4,200	4,500	-6.67%
101.2110.53800	Dues & Subscriptions	3,958	7,430	7,185	7,185	6,035	7,100	-16.01%
101.2110.53990	Other Contractual	42,324	44,816	42,570	42,570	36,525	44,500	-14.20%
101.2110.53991	DARE Expenses	5,842	5,609	6,000	6,000	5,800	6,000	-3.33%
101.2110.54100	Office Supplies	3,498	4,298	6,780	6,780	6,780	6,780	0.00%
101.2110.54200	Equipment Operation	32,154	25,674	40,000	25,521	30,000	35,000	-25.00%
101.2110.54320	Firearm Supplies	8,915	2,417	6,015	9,074	6,015	6,015	0.00%
101.2110.54330	Photo Supplies	-	698	775	775	775	775	0.00%
101.2110.54700	Other Supplies	5,493	5,812	6,810	9,300	10,310	10,000	51.40%
	Sub-Total Other Operating	199,303	198,965	235,434	222,899	221,602	242,593	-5.88%
101.2110.55200	Equipment	-	9,750	-	-	9,800	10,000	9800.00%
Total Police		2,530,512	2,469,255	2,763,792	2,643,321	2,817,837	2,960,949	1.96%

GENERAL FUND - DEPARTMENT: FIRE

Commentary:

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

STAFFING (FTE)

	<u>F/P/S</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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	1.00	1.00
FIRE TOTAL		0.30	0.30	0.30	0.30	0.30	0.30	1.30	1.30

PERFORMANCE MEASURES

	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
Total Calls	313	326	304	343	304	354	365	365
City Calls	195	154	157	218	193	216	235	235
Township Calls	95	85	117	90	74	106	115	115
Mutual Aid Calls	60	87	30	35	37	32	15	15
Response Time (min)	9.5	8.0	8.7	7.4	9.4	9.4	9.4	9.4
Dollar Loss - City	\$268,000	\$103,600	\$211,400	\$259,000	\$193,600	\$800,000	\$200,000	\$200,000
Structure Fires	13	11	12	9	8	14	10	10
Fire Insp.Conducted	115	73	100	112	116	78	120	120

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

Township Fire Contracts	74,493	58,745	52,802	52,802	60,962	60,962	60,962	62,792
Total Fire Department Expenditures	147,588	161,003	169,235	177,689	149,959	160,436	273,237	262,080

Net Costs to the City	73,095	102,258	116,433	124,887	88,997	99,474	212,275	199,288
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Annual Per Capita Cost to City Residents (using 2010 census population after 2010 - 9,689)	\$ 7.54	\$ 10.55	\$ 12.02	\$ 12.89	\$ 9.19	\$ 10.27	\$ 21.91	\$ 20.57
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BUDGET HIGHLIGHTS

Salary & Wages - This covers the expense of all fire runs, meetings, inspections and other duties of our fire department.

Fire personnel are paid an hourly wage rate for performing their duties.

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 due to the expansion of the Fire Station and larger heating/cooling systems

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

GENERAL FUND - DEPARTMENT: FIRE

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.2120.51055	Salary & Wages	58,383	52,263	126,750	76,842	124,919	133,167	-1.44%
101.2120.51110	O.P.E.R.S.	1,820	1,716	2,000	2,000	2,000	2,000	0.00%
101.2120.51115	Fire Pension	-	-	11,400	5,000	11,340	12,269	-0.53%
101.2120.51120	Fire Dependent's Fund	300	300	300	300	300	300	0.00%
101.2120.51121	Social Security	2,395	2,450	2,500	2,500	2,500	2,500	0.00%
101.2120.51125	Medicare	661	582	800	800	800	800	0.00%
101.2120.51200	Health Insurance	-	-	19,500	-	-	-	-100.00%
101.2120.51300	Worker's Compensation	1,029	1,655	2,500	1,671	2,500	2,500	0.00%
101.2120.51500	Uniforms	4,100	7,017	12,375	12,375	12,500	12,500	1.01%
	Sub-Total Personnel	68,688	65,983	178,125	101,488	156,859	166,036	-11.94%
101.2120.52100	Travel & Training	1,626	665	4,000	2,500	4,000	4,000	0.00%
101.2120.53100	Utilities	11,615	11,695	15,000	12,873	16,500	19,000	10.00%
101.2120.53410	Equipment Maintenance	10,363	22,436	22,940	22,940	23,000	23,000	0.26%
101.2120.53420	Facilities Maintenance	-	-	-	-	8,000	8,000	8000.00%
101.2120.53440	Radio Maintenance	1,314	1,741	3,158	4,119	3,158	3,158	0.00%
101.2120.53450	SCBA Maintenance	3,849	3,558	4,124	4,639	4,124	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	200	200	500	353	500	500	0.00%
101.2120.53500	Insurance	16,000	21,500	17,200	15,375	16,359	17,500	-4.89%
101.2120.53720	Fire Prevention Codes	1,376	4,460	3,000	3,000	3,000	3,000	0.00%
101.2120.53800	Dues & Subscriptions	299	424	449	500	500	500	11.36%
101.2120.53990	Other Contractual	6,370	7,289	7,000	8,108	9,000	9,000	28.57%
101.2120.54100	Office Supplies	-	5	450	450	450	450	0.00%
101.2120.54200	Equipment Operation	3,218	2,774	4,500	3,072	4,500	5,000	0.00%
101.2120.54400	Small Tools	-	-	500	-	-	500	-100.00%
101.2120.54560	Fire Donation	-	-	200	-	-	200	-100.00%
101.2120.54700	Other Supplies	1,311	736	1,400	750	1,400	1,400	0.00%
	Sub-Total Other Operating	57,541	77,483	84,421	78,679	94,491	99,332	11.93%
101.2120.55200	Equipment	23,730	16,970	10,691	37,744	10,730	10,730	0.36%
TOTAL FIRE		149,959	160,436	273,237	217,911	262,080	276,098	-4.08%

GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

Commentary:

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

		STAFFING (FTE)							
	F/P/S	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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	28.00	32.00
EMS TOTAL		22.06	22.06	22.06	22.06	22.06	22.06	29.00	33.00
Volunteer hours		12,168	13,904	11,454	10,054	11,431	11,431	11,431	11,431
Part time hours		28,965	27,420	31,348	30,227	28,850	28,850	28,850	28,850
		PERFORMANCE MEASURES							
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
City Calls	Total	956	916	1,096	1,237	1,275	1,383	1,472	1,543
	ALS	635	606	713	774	785	819	852	893
	BLS	111	108	153	203	220	260	272	285
	No Transport	210	202	230	260	270	304	342	365
Township Calls	Total	389	374	310	320	360	367	498	675
	ALS	258	274	202	190	213	216	293	397
	BLS	45	44	43	60	72	70	95	129
	No Transport	86	83	65	70	75	81	110	149
Total Calls		1,345	1,290	1,421	1,557	1,655	1,750	1,970	2,218
Average Time to Arrive (min)		4	4	5	6	6	6	6	6
Longest Time to Arrive (min)		8	10	12	11	11	11	11	11
Avg Time - Mutual Aid arrival		18	17	18	18	18	18	18	18
Time On Scene (min)		18	17	16	16	17	16	16	16
Average Training Hours per Person		44	44	40	40	40	40	40	40

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

Total EMS Department Expenditures	781,955	787,612	821,711	842,481	892,253	771,234	808,288	877,998
EMS Run Receipts	(439,300)	(542,389)	(554,367)	(567,001)	(578,977)	(625,248)	(575,000)	(650,000)
Annual Per Capita Cost to City Residents	\$ 35.37	\$ 25.31	\$ 27.59	\$ 28.43	\$ 32.33	\$ 15.07	\$ 24.08	\$ 23.53
(2010 census population - 9,689)								

GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.2130.51060	Salary & Wages	623,377	526,130	539,283	535,510	552,765	569,348	2.50%
101.2130.51075	Overtime	7,031	7,957	8,000	6,500	8,000	8,000	0.00%
101.2130.51110	O.P.E.R.S.	83,119	74,392	76,620	75,881	78,507	80,829	2.46%
101.2130.51125	Medicare	8,944	7,622	7,936	7,859	8,131	8,372	2.46%
101.2130.51200	Health Insurance	16,981	66	-	13,486	33,720	20,000	33720.00%
101.2130.51300	Worker's Compensation	11,440	18,488	15,000	17,319	17,839	18,374	18.93%
101.2130.51400	Life Insurance	55	148	50	50	50	80	0.00%
101.2130.51410	Accident Insurance	2,552	-	3,000	2,494	2,743	3,017	-8.57%
101.2130.51500	Uniforms	6,420	5,825	7,000	5,544	7,000	7,000	0.00%
	Sub-Total Personnel	759,919	640,628	656,889	664,643	708,755	715,020	7.90%
101.2130.52100	Travel & Training	1,317	7,773	9,000	9,000	10,000	10,000	11.11%
101.2130.53100	Utilities	13,281	12,729	14,500	14,500	16,700	19,200	15.17%
101.2130.53310	Billing Services	21,257	22,521	26,000	29,000	27,500	27,500	5.77%
101.2130.53320	Medical Testing	989	230	1,100	1,100	1,000	1,000	-9.09%
101.2130.53410	Equipment Maintenance	9,512	10,065	13,184	14,500	14,000	14,500	6.19%
101.2130.53420	Facilities Maintenance	7,496	8,311	9,765	9,765	9,750	9,750	-0.15%
101.2130.53430	Vehicle Maintenance	12,654	10,041	9,800	9,800	10,600	10,000	8.16%
101.2130.53440	Radio Maintenance	7,267	1,787	5,000	14,000	6,000	6,000	20.00%
101.2130.53500	Insurance	14,700	19,750	15,800	14,124	15,028	16,080	-4.89%
101.2130.53700	Printing & Reproduction	214	552	300	500	600	500	100.00%
101.2130.53800	Dues & Subscriptions	360	491	700	500	700	700	0.00%
101.2130.53990	Other Contractual	10,675	3,208	5,850	3,500	15,465	14,465	164.36%
101.2130.54100	Office Supplies	4,846	1,924	5,600	6,700	5,600	5,655	0.00%
101.2130.54200	Equipment Operation	14,278	12,419	13,000	13,582	14,000	15,000	7.69%
101.2130.54330	Medical Supplies	8,884	10,915	12,000	12,000	12,500	13,000	4.17%
101.2130.54500	Grant Supplies/Expenses	-	3,199	3,700	3,700	3,700	3,700	0.00%
101.2130.54700	Other Supplies	1,345	1,028	900	900	900	900	0.00%
	Sub-Total Other Operating	129,075	126,943	146,199	157,171	164,043	168,050	12.21%
101.2130.55200	Equipment	3,259	3,663	5,200	3,870	5,200	5,200	0.00%
TOTAL EMERGENCY MEDICAL SERVICES		892,253	771,234	808,288	825,684	877,998	888,270	8.62%

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	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 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	F	0.33	0.33	0.33	0.33	0.33	1.00	1.00	1.00
COMM & ED TOTAL		2.33	2.33	2.33	2.33	2.33	3.00	3.00	3.00

PERFORMANCE MEASURES									
		2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Estimated
New Residential Units		12	22	14	17	17	15	20	20
Certificates of Use (Business)		24	13	15	16	12	14	25	25
Res. & Bus. Investment		\$3,000,000	\$73,077,730	\$6,929,218	\$119,023,000	\$7,855,250	\$8,185,000	\$5,000,000	\$5,000,000
Nuisance Reports Received		119	89	134	81	85	87	90	95
Sign Permits Issued		50	57	42	13	37	39	40	45
Population		9,689	9,740	9,772	9,811	9,850	9,885	9,931	9,977
# of Residential Units		4,211	4,233	4,247	4,264	4,281	4,296	4,316	4,336
# of Residential Platted		115	93	66	53	78	83	35	35
Grant \$ Obtained		\$1,827,000	\$4,428,000	\$842,500	\$1,348,600	\$2,984,600	\$506,000	\$4,890,000	\$1,000,000
BusinessFirst! BR&E Visits		16	13	20	6	12	9	24	24
TIF/CRA/EZ Zone Agreements		6	6	7	9	10	11	12	13
Acres Annexed		0.00	130.28	0.00	0.00	1.62	4.48	0.00	0.00

BUDGET HIGHLIGHTS

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

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

GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.3140.51000	Salary & Wages	166,028	164,403	164,300	164,300	168,408	171,776	2.50%
101.3140.51050	Wages - Part Time	9,825	20,044	27,000	17,978	27,000	27,000	0.00%
101.3140.51075	Overtime	33	402	250	800	1,000	1,000	300.00%
101.3140.51110	O.P.E.R.S.	25,310	26,938	26,817	25,823	27,497	24,189	2.54%
101.3140.51125	Medicare	2,427	2,664	2,777	2,675	2,848	2,505	2.56%
101.3140.51200	Health Insurance	35,382	46,940	42,178	42,178	46,930	50,216	11.27%
101.3140.51300	Worker's Compensation	3,581	5,774	5,700	6,335	6,525	6,721	14.47%
101.3140.51400	Life Insurance	102	170	150	170	255	170	70.00%
	Sub-Total Personnel	242,688	267,335	269,172	260,259	280,463	283,577	4.19%
101.3140.52100	Travel & Training	2,194	3,255	4,000	4,000	4,000	4,000	0.00%
101.3140.53100	Utilities	1,260	1,272	1,300	1,300	1,300	1,300	0.00%
101.3140.53362	Economic Development Inc.	-	-	400,000	-	500,000	-	25.00%
101.3140.53363	Economic Development	11,820	12,459	15,000	15,000	10,000	15,000	-33.33%
101.3140.53364	Downtown Coord. Contract	31,250	25,000	25,000	25,000	25,500	25,000	2.00%
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.	420	1,160	3,500	500	1,500	2,000	-57.14%
101.3140.53410	Equipment Maintenance	1,968	2,290	4,300	4,085	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,760	1,494	2,250	2,250	2,250	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,079	2,129	2,600	2,413	2,600	2,600	0.00%
101.3140.53990	Other Contractual	2,196	1,655	2,400	2,000	2,400	2,400	0.00%
101.3140.54100	Office Supplies	1,161	830	1,200	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	1,130	1,058	1,500	1,040	1,500	1,500	0.00%
101.3140.54700	Other Supplies	89	59	250	250	250	250	0.00%
	Sub-Total Other Operating	61,784	57,118	467,757	63,495	561,257	66,257	19.99%
101.3140.55200	Equipment	263	466	500	350	500	500	0.00%
TOTAL COM. & ECONOMIC DEVELOPMENT		304,735	324,919	737,429	324,104	842,220	350,334	14.21%

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	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.50	0.50	0.50	0.50	0.50	0.40	0.40	0.40
Deputy Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.10	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	0.00	0.00	0.00	0.00
Engineering Technician	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENGINEERING TOTAL		1.83	1.83	1.83	1.83	1.50	1.50	1.50	1.50

PERFORMANCE MEASURES									
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
City Projects Managed		7	10	11	11	8	8	7	8
City Projects Inspected		6	10	8	10	7	7	6	7
Walk/Drives Inspected		30	40	32	31	55	55	48	48

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 \$990 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.3150.51050	Salary & Wages	110,901	104,063	105,304	105,304	107,937	110,095	2.50%
101.3150.51075	Overtime	5,208	333	7,500	700	1,500	2,500	-80.00%
101.3150.51110	O.P.E.R.S.	17,819	14,303	15,793	14,883	15,461	15,763	-2.10%
101.3150.51125	Medicare	1,803	1,476	1,636	1,541	1,601	1,633	-2.14%
101.3150.51200	Health Insurance	21,228	23,687	17,061	17,061	18,255	19,533	7.00%
101.3150.51300	Worker's Compensation	2,208	3,541	3,647	3,567	3,674	3,784	0.74%
101.3150.51400	Life Insurance	99	102	100	102	102	102	2.00%
101.3150.51500	Uniforms	21	298	450	450	450	450	0.00%
101.3150.51600	Vehicle Allowance	1,038	2,769	3,000	5,308	6,000	6,000	100.00%
	Sub-Total Personnel	160,325	150,572	154,491	148,916	154,980	159,860	0.32%
101.3150.52100	Travel & Training	513	2,902	2,500	2,000	2,000	2,500	-20.00%
101.3150.53100	Utilities	1,620	1,702	2,050	1,532	2,000	2,000	-2.44%
101.3150.53365	Professional Services	6,921	6,656	7,500	8,705	7,500	7,000	0.00%
101.3150.53410	Equipment Maintenance	1,157	2,417	4,500	4,500	4,640	4,500	3.11%
101.3150.53600	Advertising	275	426	400	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	829	627	1,250	1,250	1,250	1,600	0.00%
101.3150.53800	Dues & Subscriptions	283	496	400	400	400	400	0.00%
101.3150.53990	Other Contractual	1,157	2,265	2,500	1,709	2,500	2,500	0.00%
101.3150.54100	Office Supplies	2,059	2,389	2,000	2,000	2,000	2,000	0.00%
101.3150.54200	Equipment Operation	988	363	1,500	550	750	750	-50.00%
101.3150.54700	Other Supplies	58	180	300	300	300	300	0.00%
	Sub-Total Other Operating	15,860	20,423	24,900	24,900	23,740	23,950	-4.66%
101.3150.55200	Equipment	465	603	550	550	550	550	0.00%
TOTAL ENGINEERING		176,650	171,598	179,941	174,366	179,270	184,360	-0.37%

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	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
Director of Municipal Services / City Engineer	F	0.25	0.25	0.25	0.25	0.25	0.15	0.15	0.15
Assistant Director of Municipal Services	F	0.00	0.00	0.00	0.00	0.00	0.10	0.10	0.10
Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 1	F	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.46	0.69	0.69	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		4.77	5.00	5.00	5.50	5.50	5.50	5.50	5.50

	PERFORMANCE MEASURES							
	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>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	16	16	16	16	16	16
Number of Soccer Fields	14	14	16	16	16	16	16	16
Miles of Bike Trails	3.45	3.45	3.45	3.45	3.45	3.45	3.70	3.70
Number of Trees Planted	45	38	90	50	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, \$500 for the work order system.

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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.4180.51000	Salary & Wages	190,662	190,493	235,340	218,075	213,549	217,820	-9.26%
101.4180.51050	Wages - Seasonal	27,028	16,463	29,400	26,088	29,400	29,400	0.00%
101.4180.51075	Overtime	2,932	4,189	5,000	3,615	5,000	5,000	0.00%
101.4180.51110	O.P.E.R.S.	31,149	29,401	33,984	35,347	34,713	35,311	2.15%
101.4180.51125	Medicare	2,514	2,437	3,911	3,661	3,595	3,657	-8.08%
101.4180.51200	Health Insurance	59,869	62,493	60,162	56,896	60,879	65,140	1.19%
101.4180.51300	Worker's Compensation	4,413	7,120	7,000	7,152	7,367	7,588	5.24%
101.4180.51400	Life Insurance	221	219	200	225	225	225	12.50%
101.4180.51500	Uniforms	1,628	1,582	2,500	2,500	2,500	2,400	0.00%
	Sub-Total Personnel	320,416	314,397	377,497	353,559	357,228	366,541	-5.37%
101.4180.52100	Travel & Training	1,040	1,751	2,000	1,250	2,000	2,000	0.00%
101.4180.53100	Utilities	15,764	15,216	25,000	14,835	20,000	22,500	-20.00%
101.4180.53383	Tree Maintenance	8,927	5,145	20,000	20,000	15,000	20,000	-25.00%
101.4180.53410	Equipment Maintenance	9,888	12,769	17,000	10,000	17,000	17,000	0.00%
101.4180.53411	Park Maintenance	14,745	19,439	23,000	23,000	23,000	10,000	0.00%
101.4180.53500	Insurance	5,798	6,930	6,030	6,030	6,000	6,000	-0.50%
101.4180.53961	Contract - Mowing	14,009	14,709	18,400	16,000	15,500	18,000	-15.76%
101.4180.53990	Other Contractual	9,984	7,460	18,000	13,676	15,500	15,000	-13.89%
101.4180.54200	Equipment Operation	14,413	14,071	17,500	15,000	15,000	17,500	-14.29%
101.4180.54310	Maintenance Supplies	1,700	5,969	7,500	7,500	7,500	7,000	0.00%
101.4180.54320	Turf Supplies	11,707	7,899	12,400	12,400	9,900	6,000	-20.16%
101.4180.54340	Sand, Stone, & Clay	804	-	750	-	-	1,000	-100.00%
101.4180.54400	Small Tools	231	-	500	500	-	1,000	-100.00%
101.4180.54550	Tree Replacement	4,999	10,691	15,000	15,000	15,000	5,000	0.00%
101.4180.54560	Tree Donation	2,356	-	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	2,490	1,500	3,000	3,000	3,000	2,000	0.00%
101.4180.54700	Other Supplies	7,169	6,317	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	481	209	1,250	1,038	1,250	750	0.00%
	Sub-Total Other Operating	126,505	130,075	196,830	168,729	175,150	160,250	-11.01%
101.4180.55100	Facilities	-	-	-	-	6,000	-	6000.00%
101.4180.55200	Equipment	749	-	625	625	625	625	0.00%
	Sub-Total Capital Outlay	749	-	625	625	6,625	625	960.00%
TOTAL PARKS		447,670	444,472	574,952	522,913	539,003	527,416	-6.25%

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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
101.6200.53310	Audit Fees	31,344	33,161	34,000	34,953	35,000	35,000	2.94%
101.6200.53335	Bond Counsel/Special Legal	12,787	2,750	5,000	2,750	3,000	15,000	-40.00%
101.6200.53350	Personnel Consultant	12,052	3,227	5,000	3,980	15,000	7,500	200.00%
101.6200.53362	GAAP Conversion	18,500	19,500	19,500	19,500	20,000	20,000	2.56%
101.6200.53491	Parking Lot Lease	1,500	-	1,500	1,500	1,500	1,500	0.00%
101.6200.53500	Insurance	14,907	20,238	16,190	14,691	15,719	16,820	-2.91%
101.6200.53720	Community Newsletter	7,110	8,312	10,000	8,949	10,000	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	45	45	500	45	50	50	-90.00%
101.6200.53930	County Auditor Fees	4,665	6,794	7,473	12,441	10,000	10,000	33.82%
101.6200.53960	Fireworks Contract	15,450	16,500	17,000	16,500	17,000	17,000	0.00%
101.6200.53990	Other Contractual	4,668	25,395	15,000	5,463	10,000	10,000	-33.33%
101.6200.54900	Contingency	18,136	5,479	10,000	5,567	10,000	10,000	0.00%
	Sub-Total Other Operating	141,164	141,401	141,163	126,339	147,269	159,070	4.33%
101.6200.57110	Trans. - Swimming Pool	80,000	-	20,000	-	-	-	-100.00%
101.6200.57115	Trans. - Cap. Imp. Res. Fund	90,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	125	-	500	-	-	-	-100.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	19,794	35,076	37,000	36,254	36,500	36,500	-1.35%
101.6200.57500	Advances To	200,000	-	-	150,000	-	-	0.00%
	Sub-Total Transfers/Refunds	389,919	35,076	57,500	186,254	36,500	36,500	-36.52%
TOTAL NON-DEPARTMENTAL		531,083	176,477	198,663	312,593	183,769	195,570	-7.50%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	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>Actual</u>
Number of Visitors Per Season	45,125	39,363	27,939	24,077	29,634	25,903	32,650
Average Daily Attendance	530	401	337	312	361	320	363
Daily Fee Visitors	18,025	15,115	10,915	9,334	12,456	22,918	18,703
Swim Lesson Participants	205	213	271	171	118	192	165
Subsidy as a % of Expenses	N/A	13%	24%	30%	15%	N/A	N/A

BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$240,000 for pool management services to provide lifeguards, concession workers, Pool attendants, and all labor to operate & maintain the TFAC. The management company pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms. Remaining \$500 for pool rental fees and birthday parties.

Equipment Maintenance - Includes \$4,100 for Rieck Mechanical HVAC and \$6,000 for pump, motor, control board repairs.

Facilities Maintenance - Includes \$1,000 for paint repair touch up in pools, \$500 for irrigation system maintenance, \$505 for Miami Co. Health Food License, \$300 for Concession Health Inspection, \$740 for Pool License, \$100 for Boiler Inspection, \$1,500 to replace backflow preventers, \$1,600 for annual pump maintenance, \$250 for electrical & lighting repairs.

**2018 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	118,572	141,904	120,000	126,561	125,000	125,000	4.17%
202.0000.44210	Pool - Season Passes	80,072	98,915	85,000	102,867	97,500	97,500	14.71%
202.0000.44211	Pool Lessons	7,170	16,395	10,000	7,362	7,500	7,500	-25.00%
202.0000.44220	Concession Sales	53,976	63,960	65,000	59,655	61,500	62,500	-5.38%
202.0000.44222	Pool Rental Fees	825	1,312	1,000	1,925	1,500	1,500	50.00%
202.0000.44226	Sales Tax - Pool	4,001	4,946	4,500	4,150	4,500	4,500	0.00%
202.0000.47820	Pool - Overages	-	101	-	(23)	-	-	0.00%
202.0000.47890	Other Misc. Revenues	734	5,697	1,000	10,425	5,000	5,000	400.00%
202.0000.49110	Transfers - General Fund	80,000	-	20,000	-	-	-	-100.00%
202.0000.49210	Reimbursements	25,033	12	15,000	682	5,000	5,000	-66.67%
202.0000.49999	Pool - Credit Card Clearance	-	(1,738)	-	(2,771)	-	-	0.00%
Total Receipts		370,383	331,504	321,500	310,833	307,500	308,500	-4.35%
202.4210.53100	Utilities	6,310	2,188	8,500	6,500	7,000	7,000	-17.65%
202.4210.53372	Pool Management Fee	289,843	228,750	229,250	229,250	240,500	247,715	4.91%
202.4210.53410	Equipment Maintenance	11,266	11,272	10,000	10,000	10,000	10,000	0.00%
202.4210.53420	Facilities Maintenance	2,597	6,480	7,500	7,500	7,500	7,500	0.00%
202.4210.53500	Insurance	3,500	4,700	3,760	3,350	3,585	3,835	-4.65%
202.4210.53990	Other Contracts	3,536	4,565	4,500	4,500	4,500	4,500	0.00%
202.4210.53993	Concession - Sales Tax	3,971	4,907	4,750	4,137	4,750	4,750	0.00%
202.4210.54700	Other Supplies	688	762	750	750	750	750	0.00%
202.4210.54720	CPM - Concession Supplies	25,000	34,938	26,410	25,089	25,000	25,000	-5.34%
202.4210.54721	City Concession Supplies	3,626	12,231	5,000	3,000	3,500	3,500	-30.00%
	Sub-Total Other Operating	350,337	310,793	300,420	294,076	307,085	314,550	2.22%
202.4210.55200	Equipment	-	-	3,200	-	-	-	-100.00%
	Sub-Total Capital Outlay	-	-	3,200	-	-	-	-100.00%
202.4210.57200	Reimbursements	494	150	-	1,150	-	-	0.00%
	Sub-Total Transfers/Refunds	494	150	-	1,150	-	-	0.00%
Total Expenditures		350,831	310,943	303,620	295,226	307,085	314,550	1.14%
Excess/(Deficiency) of Revenues Over Expenditures		19,552	20,561	17,880	15,607	415	(6,050)	
Fund Balance January 1st		6,214	25,766	46,327	46,327	61,934	62,349	
Fund Balance December 31st		25,766	46,327	64,207	61,934	62,349	56,299	
Reserve For Encumbrances		330	5000					

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

		2011	2012	2013	2014	2015	2016	2017	2018
	<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	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.25	1.25	1.25	1.25	1.25
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.23	0.46	0.46	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		4.48	4.71	4.71	4.96	4.96	4.96	4.96	4.96

PERFORMANCE MEASURES

	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	59	61	61	61	61	61	61	61
Lanes Miles of Street	154.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0
Lane Miles of Street Per Employee	34.4	33.5	33.5	31.9	31.9	31.9	31.9	31.9
Salt Used	962	304	861	457	275	700	700	450
Catch Basins Cleaned	1,250	1,560	1,700	1,800	1,800	1,800	1,800	1,800
Loads of Leaves Picked-Up & Disposed	300	128	150	150	150	150	150	150

BUDGET HIGHLIGHTS

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

Other Contractual - Includes \$7,500 for Storm Water Phase 2 compliance & report, \$700 for OEPA Storm Water Phase 2 compliance & report, \$3,000 for Mosquito Control, if required, and \$3,420 for MCD's Miller Ditch Assessment, \$500 for New Work Order System.

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

2018 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	74,115	78,218	79,222	80,000	80,800	81,608	1.99%
203.0000.42700	Gasoline Tax	357,792	359,949	356,000	356,000	356,000	356,000	0.00%
203.0000.44750	Leaf Collection Charge	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	4,304	160	1,500	1,500	1,500	1,500	0.00%
203.0000.49110	Transfer - General Fund	-	-	-	-	-	-	0.00%
203.0000.49210	Reimbursements	142	194	500	6,180	1,000	1,000	100.00%
Total Receipts		436,396	438,523	437,222	443,680	439,300	440,108	0.48%
203.3220.51000	Salary & Wages	195,716	195,360	228,600	222,641	198,866	203,838	-13.01%
203.3220.51050	Wages - Seasonal	11,108	3,694	10,200	5,750	10,200	10,200	0.00%
203.3220.51075	Overtime	17,048	8,532	15,000	6,118	15,000	15,000	0.00%
203.3220.51110	O.P.E.R.S.	31,377	28,882	31,752	32,831	31,369	32,065	-1.21%
203.3220.51125	Medicare	2,478	2,369	3,680	3,400	3,249	3,321	-11.71%
203.3220.51200	Health Insurance	72,870	71,884	76,543	76,543	81,901	87,634	7.00%
203.3220.51300	Worker's Compensation	3,683	5,927	6,000	5,621	5,790	5,906	-3.50%
203.3220.51400	Life Insurance	221	219	225	225	225	315	0.00%
203.3220.51500	Uniforms	658	2,992	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	335,159	319,859	374,000	355,129	348,600	360,279	-6.79%
203.3220.52100	Travel & Training	419	1,731	2,000	1,750	2,000	2,000	0.00%
203.3220.53100	Utilities	6,971	6,039	9,000	7,950	9,000	9,000	0.00%
203.3220.53210	Uniform Rental	831	-	2,000	2,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	-	-	2,500	1,500	2,500	2,500	0.00%
203.3220.53383	Tree Maintenance	7,000	5,150	10,000	10,000	7,000	7,000	-30.00%
203.3220.53410	Equipment Maintenance	-	-	-	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	3,696	3,270	7,000	6,500	7,000	7,000	0.00%
203.3220.53440	Radio Maintenance	-	-	970	-	970	970	0.00%
203.3220.53452	Traffic Signal Maintenance	-	-	18,000	9,837	10,000	10,000	-44.44%
203.3220.53480	Catch Basin Replacement	225	-	7,500	7,214	7,500	7,500	0.00%
203.3220.53500	Insurance	9,500	12,800	-	-	-	-	0.00%
203.3220.53600	Legal Advertising	16	153	250	250	250	250	0.00%
203.3220.53960	Contract - Roadside Mowing	5,151	5,490	5,500	4,905	5,500	5,500	0.00%
203.3220.53990	Other Contractual	17,036	15,286	19,000	19,000	19,000	19,000	0.00%

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2018 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
203.3220.54510	Asphalt & Gravel	12,050	18,089	20,000	10,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	5,456	1,408	8,000	2,500	8,000	8,000	0.00%
203.3220.54700	Other Supplies	3,060	4,663	4,850	5,000	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	-	153	1,000	500	1,000	1,000	0.00%
	Sub-Total Other Operating	71,411	74,232	117,570	88,906	106,570	106,570	-9.36%
203.3220.55200	Equipment	755	-	1,000	800	1,000	1,000	0.00%
	Sub-Total Capital Outlay	755	-	1,000	800	1,000	1,000	0.00%
Total Expenditures		407,325	394,091	492,570	444,835	456,170	467,849	-7.39%
Excess/(Deficiency) of Revenues Over Expenditures		29,071	44,432	(55,348)	(1,155)	(16,870)	(27,741)	
Fund Balance January 1st		204,775	233,846	278,278	278,278	277,123	260,253	
Fund Balance December 31st		233,846	278,278	222,930	277,123	260,253	232,512	
Reserve For Encumbrances		8,548	6,533	20,000	20,000	20,000	20,000	
Unencumbered Cash 12/31		225,298	271,745	202,930	257,123	240,253	212,512	

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.

2018 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	6,009	6,342	6,424	6,456	6,488	6,520	1.00%
204.0000.42700	Gasoline Tax	29,010	29,185	29,000	29,000	29,000	28,500	0.00%
204.0000.49210	Reimbursements	1,761	-	-	-	-	-	0.00%
Total Receipts		36,780	35,527	35,424	35,456	35,488	35,020	0.18%
204.3230.53960	Contract - Street Lines	7,903	2,500	2,500	2,500	2,500	2,500	0.00%
204.3230.53990	Other Contractual	-	1,877	7,000	2,150	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	5,998	-	6,000	-	6,000	6,000	0.00%
204.3230.54520	Salt	-	8,715	15,000	3,383	15,000	15,000	0.00%
204.3230.54700	Other Supplies	1,233	-	1,000	-	1,000	1,000	0.00%
	Sub-Total Other Operating	15,134	13,092	31,500	8,033	31,500	31,500	0.00%
Total Expenditures		15,134	13,092	31,500	8,033	31,500	31,500	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		21,646	22,435	3,924	27,423	3,988	3,520	
Fund Balance January 1st		121,909	143,555	165,990	165,990	193,413	197,401	
Fund Balance December 31st		143,555	165,990	169,914	193,413	197,401	200,921	
Reserve For Encumbrances		20,000	11,285	2,500	2,500	2,500	2,500	
Unencumbered Cash 12/31		123,555	154,705	167,414	190,913	194,901	198,421	

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

		2011	2012	2013	2014	2015	2016	2017	2018
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.00	1.00	1.25	1.25	1.25	1.25	1.25
MUNICIPAL ROAD TOTAL		1.00	1.00	1.00	1.25	1.25	1.25	1.25	1.25

BUDGET HIGHLIGHTS

Salt - 2018 Budget is 400 tons at \$80/ton

2018 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	219,311	220,877	223,995	223,995	225,115	226,241	0.50%
205.0000.47890	Miscellaneous	501	-	500	500	500	500	0.00%
205.0000.49210	Reimbursements	3,593	60	-	1,287	-	-	0.00%
Total Receipts		223,405	220,937	224,495	225,782	225,615	226,741	0.50%
205.3240.51000	Salary & Wages	57,861	56,641	58,772	58,772	60,241	61,747	2.50%
205.3240.51075	Overtime	4,653	2,903	5,000	1,720	5,000	5,000	0.00%
205.3240.51110	O.P.E.R.S.	8,923	8,336	8,928	8,470	9,134	9,345	2.31%
205.3240.51125	Medicare	836	791	852	852	873	895	2.44%
205.3240.51200	Health Insurance	16,520	18,833	25,263	25,263	27,031	28,923	7.00%
205.3240.51300	Worker's Compensation	1,004	1,604	1,600	1,615	1,632	1,665	2.00%
205.3240.51400	Life Insurance	55	55	70	55	55	55	-21.43%
	Sub-Total Personnel	89,852	89,163	100,485	96,747	103,966	107,630	3.46%
205.3240.53410	Equipment Maintenance	18,743	12,547	26,000	24,139	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	9,150	9,791	10,476	-4.39%
205.3240.53960	Contract - Street Lines	-	7,500	7,500	7,500	7,500	7,500	0.00%
205.3240.53990	Other Contractual	757	531	750	500	750	750	0.00%
205.3240.54200	Equipment Operation	13,751	8,239	15,000	9,157	10,000	10,000	-33.33%
205.3240.54400	Small Tools	-	730	2,000	1,259	1,500	1,500	-25.00%
205.3240.54510	Asphalt & Gravel	10,054	849	20,000	5,161	10,000	10,000	-50.00%
205.3240.54520	Salt	35,599	17,381	50,000	18,496	50,000	50,000	0.00%
205.3240.54530	Street Signs	-	456	5,000	3,121	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	770	3,675	5,000	1,823	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	999	-	1,000	-	1,000	1,000	0.00%
205.3240.54700	Other Supplies	2,823	3,452	4,000	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	83,496	55,360	148,490	84,306	132,541	133,226	-10.74%

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**2018 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
205.3240.55200	Equipment	2,303	-	2,000	1,340	2,000	2,000	0.00%
	Sub-Total Capital Outlay	2,303	-	2,000	1,340	2,000	2,000	0.00%
205.3240.57130	Trf-Bond Ret. Fund - Prin.	10,000	10,000	10,000	10,000	-	-	-100.00%
205.3240.57140	Trf-Bond Ret. Fund - Int.	1,008	800	415	415	-	-	-100.00%
	Sub-Total Transfers	11,008	10,800	10,415	10,415	-	-	-100.00%
Total Expenditures		186,659	155,323	261,390	192,808	238,507	242,856	-8.75%
Excess/(Deficiency) of Revenues Over Expenditures		36,746	65,614	(36,895)	32,974	(12,892)	(16,115)	
Fund Balance January 1st		268,775	305,521	371,135	371,135	404,109	391,218	
Fund Balance December 31st		305,521	371,135	334,240	404,109	391,218	375,103	
Reserve For Encumbrances		50,569	94,851	10,000	10,000	10,000	10,000	
Unencumbered Cash 12/31		254,952	276,284	324,240	394,109	381,218	365,103	

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**2018 BUDGET WORKSHEET
LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

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

<u>Account</u>	<u>Description</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
208.0000.43200	State Grant	-	3,960	3,500	3,500	3500.00%
Total Receipts		-	3,960	3,500	3,500	3500.00%
208.6030.52100	Travel & Training	-	-	3,500	3,500	3500.00%
	Sub-Total Other Operating	-	-	3,500	3,500	3500.00%
209.6040.55200	Equipment	-	-	-	-	0.00%
Total Expenditures		-	-	3,500	3,500	3500.00%
Excess/(Deficiency) of Revenues Over Expenditures		-	3,960	-	-	
Fund Balance January 1st		-	-	3,960	3,960	
Fund Balance December 31st		-	3,960	3,960	3,960	
Reserve For Encumbrances		-	-	-	-	

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2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	4,320	300	2,500	2,500	2,500	2,500	0.00%
Total Receipts		4,320	300	2,500	2,500	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	4,878	1,850	3,000	-	3,000	3,000	0.00%
Total Expenditures		4,974	1,850	3,000	-	3,000	3,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		(654)	(1,550)	(500)	2,500	(500)	(500)	
Fund Balance January 1st		14,583	13,929	12,379	12,379	14,879	14,379	
Fund Balance December 31st		13,929	12,379	11,879	14,879	14,379	13,879	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,252	750	500	1,000	750	500	50.00%
Total Receipts		1,252	750	500	1,000	750	500	50.00%
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
210.6050.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,252	750	500	1,000	750	500	
Fund Balance January 1st		4,527	5,779	6,529	6,529	7,529	8,279	
Fund Balance December 31st		5,779	6,529	7,029	7,529	8,279	8,779	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	25	25	25	150	50	50	100.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		25	25	25	150	50	50	100.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		25	25	25	150	50	50	
Fund Balance January 1st		6,991	7,016	7,041	7,041	7,191	7,241	
Fund Balance December 31st		7,016	7,041	7,066	7,191	7,241	7,291	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2018 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 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
220.0000.44160	PILOT Payments	68,723	73,476	73,476	72,351	72,351	72,351	-1.53%
Total Receipts		68,723	73,476	73,476	72,351	72,351	72,351	-1.53%
220.3280.53930	County Auditor Fees	753	992	1,000	970	970	970	-3.00%
220.3280.57304	TIF Payment to Montgomery County Port Authority	58,561	63,399	63,391	64,026	64,026	64,026	1.00%
220.3280.57305	TIF Payment to Tipp City Schools	9,409	9,085	9,085	7,355	7,355	7,355	-19.04%
	Sub-total Other Expenses	68,723	73,476	73,476	72,351	72,351	72,351	-1.53%
Total Expenditures		68,723	73,476	73,476	72,351	72,351	72,351	-1.53%
Excess/(Deficiency) of Revenues Over Expenditures		-	-	-	-	-	-	
Fund Balance January 1st		-	-	-	-	-	-	
Fund Balance December 31st		-	-	-	-	-	-	
Reserve For Encumbrances								

GENERAL BOND RETIREMENT FUND

Commentary:

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

Description	Funded By:	2018	
		Principal	Interest
<u>G.O. BONDS</u>			
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	9,600
Total Governmental Fund G.O. Bond Payments		100,000	9,600
 <u>G.O. Notes</u>			
	Funded by:		
County Road 25A Notes dated 2-18-16 due 2-14-18	Debt Service Fund (a)	285,000	4,988
Kinna Drive Notes dated 2-18-16 due 2-14-18	Debt Service Fund	45,000	788
Aerial Ladder Notes dated 2-18-16 due 2-14-18	Debt Service Fund (b)	245,000	4,288
Sewer System Improvement Notes (Abbott) dated 2-18-16 due 2-14-18	Debt Service Fund	55,000	963
Downtown Streetscape Notes dated 2-18-16 due 2-14-18	Debt Service Fund (c)	220,000	3,850
Fire Station Improvement Notes dated 11-25-17 due 11-24-18	Debt Service Fund (d)	730,000	14,600
South Third Street Reconstruction dated 11-25-17 due 11-24-18	Debt Service Fund (e)	200,000	4,000
Total G.O. Notes		1,780,000	33,475
 <u>OPWC Loan</u>			
Downtown Streetscape Loan		48,300	-
Grand Total		\$ 1,928,300	\$ 43,075

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 \$185,000 for one year
- b - Notes will be reissued with a principal balance of \$162,500 for one year
- c - Notes will be reissued with a principal balance of \$130,000 for one year term
- d - Notes will be reissued with a principal balance of \$485,000 for one year term
- e - Notes will be reissued with a principal balance of \$100,000 for one year term

**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	3,096,000	2,437,000	1,780,000	1,780,000	1,062,500	405,000	-40.31%
311.0000.48160	Premiums	23,883	15,055	15,000	15,000	15,000	-	0.00%
311.0000.49100	Transfers	914,802	834,563	861,996	861,996	918,125	840,613	6.51%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		4,034,685	3,286,618	2,656,996	2,656,996	1,995,625	1,245,613	-24.89%
311.8100.53991	Issuance Costs	17,237	13,935	10,000	10,000	10,000	5,000	0.00%
311.8100.56100	Debt - Principal	3,970,682	3,254,182	2,596,800	2,596,800	1,928,300	1,210,800	-25.74%
311.8100.56200	Debt - Interest	64,053	51,969	45,196	45,196	43,075	34,813	-4.69%
Total Expenditures		4,051,972	3,320,086	2,651,996	2,651,996	1,981,375	1,250,613	-25.29%
Excess/(Deficiency) of Revenues Over Expenditures		(17,287)	(33,468)	5,000	5,000	14,250	(5,000)	
Fund Balance January 1st		56,749	39,462	5,994	5,994	10,994	25,244	
Fund Balance December 31st		39,462	5,994	10,994	10,994	25,244	20,244	
Reserve For Encumbrances		-	-	-	-	-	-	

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % 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	50,000	50,000	50,000	55,000	10.00%
312.8105.56200	Debt - Interest	23,623	21,890	20,158	20,158	18,083	16,008	-24.10%
	Sub-Total Debt Service	68,623	66,890	70,158	70,158	68,083	71,008	0.94%
Total Expenditures		72,130	70,397	73,665	73,665	71,590	74,515	0.90%
Excess/(Deficiency) of Revenues Over Expenditures		1,523	3,256	(12)	(12)	2,064	(862)	
Fund Balance January 1st		14,331	15,854	19,110	19,110	19,099	21,162	
Fund Balance December 31st		15,854	19,110	19,099	19,099	21,162	20,301	
Reserve For Encumbrances		-	-	-	-	-		

CAPITAL IMPROVEMENT RESERVE FUND

Commentary:

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

BUDGET HIGHLIGHTS

<u>Park Improvements</u> -	\$15,000 - safety surface installation and repair \$25,000 - City Park Shelter & Cub Scout Cabin \$25,000 - neighborhood park improvements \$55,000 - Canal Lock doors for Canal Lock Park \$25,000 - Dog Park ADA accessibility improvements \$5,000 - Kyle Park and City Park message boards
<u>Government Center Improvements</u> -	\$140,000 - Parking Lot Upgrades \$26,500 - 2 addtl customer service windows in Finance and security upgrades at all customer service windows \$20,000 - HVAC improvements \$5,000 - Replace Heat Exchangers as necessary
<u>TFAC Improvements</u> -	\$150,000 - Spray ground upgrades (local matching grants anticipated) \$7,500 - Paint & Caulk Pool Bottoms \$5,000 - Refrigerators/Freezers \$8,500 - Replace sand in filters as needed \$25,000 - Replace Pumps and Motors (as needed) \$13,000 - Replace large Funbrellas \$5,000 - Refurbish small slides/play structure \$5,000 - Pump House Roof Repairs
<u>Street Improvements</u> -	\$560,000 - annual repaving program \$390,000 - Maple Hill Bridge Replacement \$150,000 - alleys, curbs, gutters, and stormwater improvements \$20,000 - Main Street Streetscape (1st to Bikepath - Engineering) \$22,000 - Hyatt/Park Avenue Traffic Signal Replacement (Engineering)

Equipment by Department:

Police Dept.

Cruisers/Vehicles- \$84,250
Portable Radios - \$7,000
Body Cameras - \$5,500

Parks Dept

Zero turn Mower- \$10,750

Fire Dept

Mobile Computers in Vehicles - \$25,000
SCBA bottles and upgrades - \$10,000
Replacement hose - \$8,000

Streets Dept

Replace 2.5 Ton Dump Truck - \$160,000
Equipment Trailer - \$5,000
Trackless Boom Flail Mower - \$35,000

Emergency Medical Services

EMS Equipped Gator- \$28,800

Administration/Engineering

Software/Licensing - \$36,000
Computer Replacement - \$59,550
Copier - Comm/ED and Engineering - \$12,000
Fiber Optics Testing and Maintenance - \$10,000
Replace Facility Manager's Van - \$27,000
Radio Replacement - \$5,000

**2018 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	776,470	805,665	829,835	838,133	871,825	897,980	5.06%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	962,707	1,004,985	1,035,135	1,045,486	1,087,513	1,120,138	5.06%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	962,706	1,004,984	1,035,135	1,045,486	1,087,513	1,120,138	5.06%
417.0000.43210	State/Local Grant	27,283	149,800	-	-	405,000	300,000	405000.00%
417.0000.44190	Township - EMS Share	-	-	-	-	50,000	-	50000.00%
417.0000.47100	Sale of Assets	15,866	6,538	15,000	22,830	15,000	15,000	0.00%
417.0000.47410	Assessments-SWC&G	64,173	50,747	60,000	34,035	60,000	60,000	0.00%
417.0000.47700	Donations - Parks	-	-	-	17,560	-	-	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	-	25,201	1,000	1,000	1,000	1,000	0.00%
417.0000.49520	Advance In	200,000	-	-	150,000	-	-	0.00%
Total Receipts		3,099,278	3,047,920	2,976,105	3,154,530	3,577,851	3,514,256	20.22%
417.7100.53930	County Auditor Fees	1,821	2,066	2,100	1,693	2,100	2,100	0.00%
417.7100.53992	Auction Expenses	1,190	366	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	3,011	2,432	3,100	2,693	3,100	3,100	0.00%
417.7100.55100	Facilities	128,010	53,553	115,000	40,460	191,500	92,500	66.52%
417.7100.55101	Public Restrooms in Comm Svcs Bldg	-	-	-	98,878	-	-	0.00%
417.7100.55102	Public Restrooms in City Park	-	-	-	-	150,000	-	150000.00%
417.7100.55104	Kyle Park Soccer Field Improvements	-	-	125,000	101,497	-	-	-100.00%
417.7100.55105	Facilities - Parks	264,380	271,732	145,000	121,950	150,000	117,000	3.45%
417.7100.55106	Storage Facility/Land Purchase	2,659	8,411	-	414	-	-	0.00%
417.7100.55107	Fire Station Improvements	2,161	8,946	8,000	9,880	-	-	-100.00%
417.7100.55110	Old City Building Renovation	-	99,065	-	2,651	-	-	0.00%
417.7100.55140	Parks Master Plan	-	-	-	-	-	50,000	0.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	-	74,099	-	-	0.00%
417.7100.55151	Bikepath Resurfacing	-	-	25,000	-	-	-	-100.00%
417.7100.55200	Equipment - Administration	76,812	20,651	22,000	27,185	54,000	22,000	145.45%
417.7100.55201	Equipment - Fire	-	73,493	68,000	72,733	43,000	34,000	-36.76%
417.7100.55202	Equipment - EMS	34,808	51,998	260,000	260,000	28,800	45,000	-88.92%
417.7100.55203	Equipment - Police	147,770	92,085	102,000	112,120	109,250	138,500	7.11%
417.7100.55205	Equipment - Street	257,372	6,876	7,500	10,130	190,000	140,000	2433.33%
417.7100.55206	Equipment - Parks	85,984	50,449	10,500	10,095	10,750	86,500	2.38%
417.7100.55208	Equipment - TFAC	6,290	13,573	43,000	3,820	219,000	53,000	409.30%
417.7100.55209	Equipment - Engineering	-	-	22,600	18,404	-	-	-100.00%

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**2018 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
417.7100.55220	Info Tech. Upgrade	18,218	66,461	38,575	59,573	95,550	167,430	147.70%
417.7100.55510	Street Resurfacing	480,354	596,317	550,000	485,306	560,000	570,000	1.82%
417.7100.55520	Sidewalks, Curbs, & Gutters	19,252	26,338	40,000	40,000	40,000	45,000	0.00%
417.7100.55530	Alley Repair/Resurfacing	-	25,000	25,000	-	25,000	25,000	0.00%
417.7100.55531	Stormsewer Improvements	5,871	-	30,000	-	85,000	185,000	183.33%
417.7100.55536	Maple Hill Bridge Reconstruction	-	-	40,000	40,000	390,000	-	875.00%
417.7100.55537	I-75 Interchange Improvements	-	-	-	-	-	50,000	0.00%
417.7100.55538	N. Fourth Street Improvement	1,934	-	-	-	-	-	0.00%
417.7100.55539	S. Kinna Dr. (W. Main to existing Kinna)	-	-	-	-	-	100,000	0.00%
417.7100.55553	N. Hyatt-Park Traffic Signal	-	-	-	-	22,000	240,000	0.00%
417.7100.55555	Main St. Streetscape	-	-	120,000	174,034	20,000	75,000	-83.33%
417.7100.55556	County Road 25A Reconstruction	93,651	167,374	335,000	709,000	-	75,000	-100.00%
417.7100.55561	Kess.-Cowl. Road Project	6,433	-	-	-	-	-	0.00%
417.7100.55562	Weller Drive Improvements	-	8,805	-	126,695	-	-	0.00%
417.7100.55567	Westedge Storm Phase 1	-	137,473	-	-	-	-	0.00%
417.7100.55568	Westedge Storm Phase 2	-	20,480	-	-	-	-	0.00%
417.7100.55569	I-75 Storm Drainage Improvements	-	-	70,000	70,000	-	620,000	-100.00%
	Sub-Total Capital Outlay	1,631,959	1,799,080	2,202,175	2,668,924	2,383,850	2,930,930	8.25%
417.7100.57130	Trf-Bond Ret. Fund Prin.	816,500	770,000	806,800	806,800	865,800	805,800	7.31%
417.7100.57140	Trf-Bond Ret. Fund Int.	87,295	53,763	50,878	36,694	52,325	34,813	2.84%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	17,553	31,105	35,000	36,254	37,500	35,500	7.14%
417.7100.57310	Tax Refunds	74,667	96,588	75,000	77,500	75,000	75,000	0.00%
417.7100.57500	Advance Out (to General Fund)	100,000	200,000	-	-	150,000	-	150000.00%
	Sub-Total Transfer/Refunds	1,096,015	1,151,456	967,678	957,248	1,180,625	951,113	22.01%
Total Expenditures		2,730,985	2,952,968	3,172,953	3,628,865	3,567,575	3,885,143	12.44%
Excess/(Deficiency) of Revenues Over Expenditures		368,293	94,952	(196,848)	(474,335)	10,276	(370,887)	
Fund Balance January 1st		698,976	1,067,269	1,162,221	1,162,221	687,886	698,162	
Fund Balance December 31st		1,067,269	1,162,221	965,373	687,886	698,162	327,275	
Reserve For Encumbrances		853,676	795,584	100,000	100,000	100,000	100,000	
Unencumbered Cash 12/31		213,593	366,637	865,373	587,886	598,162	227,275	

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.

**2018 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
420.0000.41500	Income Tax Receipts (.25)	16,171	4,732	4,000	4,000	3,000	2,500	-25.00%
420.0000.47840	Park Development Fee	-	3,404	-	-	-	-	0.00%
420.0000.49210	Reimbursements	-	8	-	-	-	-	0.00%
Total Receipts		16,171	8,144	4,000	4,000	3,000	2,500	-25.00%
420.7105.55207	Equipment - Pool	18,227	9,979	7,200	2,035	5,000	14,000	-30.56%
	Sub-Total Capital Outlay	18,227	9,979	7,200	2,035	5,000	14,000	-30.56%
420.7105.57310	Tax Refunds	3,367	-	-	-	-	-	0.00%
	Sub-Total Transfers/Refunds	3,367	-	-	-	-	-	0.00%
Total Expenditures		21,594	9,979	7,200	2,035	5,000	14,000	-30.56%
Excess/(Deficiency) of Revenues Over Expenditures		(5,423)	(1,835)	(3,200)	1,965	(2,000)	(11,500)	
Fund Balance January 1st		66,521	61,098	59,263	56,063	56,063	54,063	
Fund Balance December 31st		61,098	59,263	56,063	58,028	54,063	42,563	
Reserve For Encumbrances		5,000	-	-	-	-	-	

**2018 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
605.0000.43230	ODOT/CMAQ Grant	-	79,663	-	124,335	-	-	0.00%
605.0000.44310	Electric Light & Power Charges	15,910,955	16,518,685	16,825,835	16,825,835	17,667,127	18,550,483	5.00%
605.0000.44330	Electric Line Extension Fees	71,361	107,537	50,000	50,000	50,000	50,000	0.00%
605.0000.47100	Sale of Assets	-	23,550	-	15,850	-	-	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	54,065	56,726	57,500	30,561	107,500	107,500	86.96%
605.0000.47890	Other Misc. Revenue	134,110	90,952	75,000	114,455	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	1,338,000	1,226,000	6,114,792	6,115,000	5,250,000	4,900,000	-14.14%
605.0000.48160	Premium on Sale of Debt	10,856	5,700	15,000	27,060	15,000	15,000	0.00%
605.0000.49210	Reimbursements	138,887	5,560	25,000	183,076	25,000	25,000	0.00%
605.0000.49999	Credit Card Clearance	2,289	128	-	-	-	-	0.00%
Total Receipts		17,662,584	18,116,562	23,165,188	23,488,233	23,191,688	23,725,044	0.11%
Administration	Personnel	108,532	93,385	115,637	107,711	111,284	115,123	-3.76%
	Other Operating	704,289	775,021	812,719	801,383	822,938	850,399	1.26%
	Debt Service	1,563,521	1,352,287	1,263,249	1,240,669	6,286,959	5,026,250	397.68%
	Transfers	691,726	719,353	727,991	223,641	232,221	240,476	-68.10%
	Sub-total Administration	3,068,068	2,940,046	2,919,596	2,373,404	7,453,402	6,232,248	155.29%
Distribution	Personnel	1,011,510	1,043,083	1,112,646	1,198,926	1,160,125	1,200,421	4.27%
	Operating	342,057	353,582	499,200	423,725	508,560	512,904	1.88%
	Capital Outlay	3,738,873	1,402,825	5,648,800	6,989,333	4,004,000	880,000	-29.12%
	Refunds	4,163	4,486	4,000	4,000	4,000	4,000	0.00%
	Sub-Total Distribution	5,096,603	2,803,976	7,264,646	8,615,984	5,676,685	2,597,325	-21.86%
Purchase of Power		10,834,964	11,900,696	12,360,936	12,787,684	13,427,068	14,098,421	8.63%
Total Expenditures		18,999,635	17,644,718	22,545,178	23,777,072	26,557,155	22,927,994	17.80%

**2018 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(1,337,051)	471,844	620,010	(288,839)	(3,365,467)	797,050	
Fund Balance January 1st		7,511,362	6,174,311	6,646,155	6,646,155	6,357,316	2,991,849	
Fund Balance December 31st		6,174,311	6,646,155	7,266,165	6,357,316	2,991,849	3,788,899	
Reserve For Encumbrances		3,672,924	2,707,365	2,000,000	2,000,000	2,000,000	1,000,000	
Unencumbered Fund Balance at December 31		2,501,387	3,938,790	5,266,165	4,357,316	991,849	2,788,899	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0.15	0.15	0.15
Utility Director	F	0.5	0.5	0.5	0.5	0.5	0	0	0
Deputy Director of Municipal Services and Engineering	F	0	0	0	0	0	0.35	0.35	0.35
Asst. Utility Director	F	0.5	0	0	0	0	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0	0.5	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- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
605.5260.51000	Salary & Wages	82,622	74,598	80,781	80,781	83,204	85,700	3.00%
605.5260.51050	Wages - Part Time	-	720	-	-	-	-	0.00%
605.5260.51075	Overtime	-	(20)	-	40	-	-	0.00%
605.5260.51110	O.P.E.R.S.	11,827	6,907	11,309	11,315	11,649	11,998	3.00%
605.5260.51125	Medicare	1,198	720	742	1,172	1,206	1,243	62.62%
605.5260.51200	Health Insurance	11,282	7,805	20,145	11,743	12,565	13,445	-37.63%
605.5260.51300	Worker's Compensation	1,570	2,540	2,560	2,560	2,560	2,637	0.00%
605.5260.51400	Life Insurance	33	115	100	100	100	100	0.00%
	Sub-Total Personnel	108,532	93,385	115,637	107,711	111,284	115,123	-3.76%
605.5260.52100	Travel & Training	3,323	2,621	9,000	7,703	6,000	6,000	-33.33%
605.5260.53320	Engineering	5,000	6,477	7,000	7,940	7,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	8,218	5,429	6,000	6,000	6,000	6,000	0.00%
605.5260.53360	Economic Development	11,944	11,641	15,000	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	6,485	23,479	25,000	25,000	25,000	25,000	0.00%
605.5260.53368	Note Issuance Fee	6,035	5,480	5,500	24,824	22,500	22,500	309.09%
605.5260.53410	Maintenance Contracts	14,998	17,000	17,000	20,508	18,000	18,000	5.88%
605.5260.53600	Advertising	147	7,013	1,000	1,000	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	779	1,843	800	1,500	1,500	1,500	87.50%
605.5260.53800	Dues & Subscriptions	10,891	13,308	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	2,077	3,209	24,000	17,850	20,000	20,000	-16.67%
605.5260.53991	Electric Excise Tax - Local	617,108	660,154	670,098	643,425	669,162	695,928	-0.14%
605.5260.53992	Electric Excise Tax - Outside	16,892	16,790	17,921	16,708	17,376	18,071	-3.04%
605.5260.54100	Office Supplies	392	577	1,000	525	1,000	1,000	0.00%
	Sub-Total Other Operating	704,289	775,021	812,719	801,383	822,938	850,399	1.26%
605.5260.56100	Debt Payment - Principal	1,544,670	1,338,000	1,226,459	1,226,000	6,114,666	4,850,000	398.56%
605.5260.56200	Debt Payment - Interest	18,851	14,287	36,790	14,669	172,293	176,250	368.31%
	Sub-Total Debt Service	1,563,521	1,352,287	1,263,249	1,240,669	6,286,959	5,026,250	397.68%
605.5260.57205	Utility Billing Charges - Reimb.	90,286	78,369	87,007	82,657	87,007	88,001	0.00%
605.5260.57210	Administrative Reimbursements	601,440	640,984	640,984	140,984	145,214	152,475	-77.35%
	Sub-Total Transfers	691,726	719,353	727,991	223,641	232,221	240,476	-68.10%
Total Administration Expenditures		3,068,068	2,940,046	2,919,596	2,373,404	7,453,402	6,232,248	155.29%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

		STAFFING							
	<u>F/P/S</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
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	5.00
Apprentice Lineman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Laborer	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Store Room Clerk	F	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meter Reader (50%) - 2	P	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
ELECTRIC DISTRIBUTION TOTAL		12.66	11.60	11.60	11.60	11.60	11.60	11.60	11.60

		PERFORMANCE MEASURES							
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
MW Peak - Annual		30.6	34.2	32	31.7	33.3	34	34	34
MwH - Total		135,069	137,317	151,000	149,974	156,907	152,510	152,510	152,510
Residential		49,056	46,876	52,210	47,175	46,886	52,732	52,732	52,732
General Service		21,987	21,908	23,000	22,599	21,874	24,423	24,423	24,423
LP		61,680	66,077	73,290	77,721	85,663	73,205	73,205	73,205
No Charge		2,339	2,454	2,500	2,479	2,484	2,500	2,500	2,500
Street Lights Maintained		1,425	1,425	1,425	1,510	1,559	1,425	1,425	1,425
Meters		4,844	4,939	4,850	4,927	4,918	4,850	4,850	4,850
Trees Trimmed(mi)		7	6.5	6.5	3.5	6.5	6.5	6.5	6.5
Value of Inventory		\$1,471,159	\$1,500,000	\$1,500,000	\$1,016,463	\$1,205,881	\$1,200,000	\$1,200,000	\$1,200,000

BUDGET HIGHLIGHTS

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

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

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

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
605.5270.51000	Salary & Wages	666,407	692,575	721,434	721,434	743,077	765,369	3.00%
605.5270.51050	Wages - Part Time	8,475	-	18,500	12,972	18,500	18,500	0.00%
605.5270.51075	Overtime	16,834	27,433	25,000	42,667	25,000	25,000	0.00%
605.5270.51076	Mutual Aid Overtime	104	234	-	70,630	5,000	5,000	0.00%
605.5270.51110	O.P.E.R.S.	95,928	100,658	107,091	118,678	110,821	113,942	3.48%
605.5270.51125	Medicare	9,688	10,260	11,092	12,292	11,478	11,801	3.48%
605.5270.51200	Health Insurance	182,721	175,065	193,597	185,481	207,149	221,649	7.00%
605.5270.51300	Worker's Compensation	12,518	20,135	20,000	19,172	22,500	22,500	12.50%
605.5270.51400	Life Insurance	590	579	932	600	600	660	-35.62%
605.5270.51500	Uniforms	18,245	16,144	15,000	15,000	16,000	16,000	6.67%
	Sub-Total Personnel	1,011,510	1,043,083	1,112,646	1,198,926	1,160,125	1,200,421	4.27%
605.5270.52100	Travel & Training	6,073	16,159	30,000	22,500	30,000	30,000	0.00%
605.5270.53100	Utilities	6,147	9,234	45,000	15,286	30,000	30,000	-33.33%
605.5270.53210	Uniform Rental	11,555	13,530	14,000	14,000	15,000	15,000	7.14%
605.5270.53352	OSHA/Safety Equipment	-	1,468	5,000	2,241	6,000	6,000	20.00%
605.5270.53384	PCB Removal & Testing	1,725	-	1,000	-	1,000	1,000	0.00%
605.5270.53410	Equipment Maintenance	37,401	47,003	40,000	40,000	50,000	50,000	25.00%
605.5270.53420	Facilities Maintenance	8,603	6,453	15,000	10,000	15,000	15,000	0.00%
605.5270.53440	Radio Maintenance	248	52	1,500	2,000	1,500	1,500	0.00%
605.5270.53450	System Maintenance	926	3,064	5,000	5,000	5,000	5,000	0.00%
605.5270.53451	Substation Maintenance	30,148	6,585	25,000	25,000	25,000	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	6,294	-	2,500	-	-	-	-100.00%
605.5270.53453	Holiday Lighting	246	-	-	-	-	-	0.00%
605.5270.53500	Insurance	57,361	81,000	64,800	58,000	62,060	66,404	-4.23%
605.5270.53990	Other Contractual	48,678	59,819	32,400	70,122	50,000	50,000	54.32%
605.5270.54200	Equipment Operation	24,871	19,881	25,000	25,764	25,000	25,000	0.00%
605.5270.54600	Electric Supplies	20,063	28,644	23,000	30,247	23,000	23,000	0.00%
605.5270.54610	Electric Meters	15,514	3,592	10,000	3,730	10,000	10,000	0.00%
605.5270.54620	Street Lights	17,619	7,760	10,000	5,953	10,000	10,000	0.00%
605.5270.54700	Other Supplies	9,480	12,287	20,000	13,534	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	10,413	13,376	25,000	15,000	25,000	25,000	0.00%
605.5270.54732	Overhead Transformers	16,260	112	25,000	24,943	25,000	25,000	0.00%
605.5270.54733	Underground Transformers	-	17,054	30,000	30,040	30,000	30,000	0.00%
605.5270.54734	Overhead Conductors	10,772	2,763	25,000	6,465	25,000	25,000	0.00%
605.5270.54735	Underground Conductors	1,660	3,746	25,000	3,900	25,000	25,000	0.00%
	Sub-Total Other Operating	342,057	353,582	499,200	423,725	508,560	512,904	1.88%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
605.5270.55100	Facilities	-	-	-	-	-	100,000	0.00%
605.5270.55102	Emergency repairs	74,843	-	-	-	-	-	0.00%
605.5270.55110	Service Center	2,189,381	548,417	-	1,701	-	-	0.00%
605.5270.55200	Equipment	185,929	7,383	368,800	336,538	124,000	490,000	-66.38%
605.5270.55413	Street Light Conversion	48,760	43,280	50,000	41,617	50,000	60,000	0.00%
605.5270.55709	Cedar Grove	34,239	19,558	50,000	-	50,000	50,000	0.00%
605.5270.55711	69 KV Loop	113,333	322,870	-	(25,701)	-	-	0.00%
605.5270.55712	DP&L - 2nd Tap	-	330,152	-	1,396,256	3,500,000	-	0.00%
605.5270.55719	Rosewood	-	8,781	40,000	25,643	40,000	40,000	0.00%
605.5270.55721	New Subdivision Development	-	-	80,000	-	80,000	80,000	0.00%
605.5270.55725	County Rd 25A Improvements	501,065	95,263	-	13,528	-	-	0.00%
605.5270.55730	Line Improvements	33,536	22,921	60,000	17,951	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	-	4,200	5,000,000	5,181,800	100,000	-	-98.00%
605.5270.55742	AMPGS Project Liability	557,787	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	3,738,873	1,402,825	5,648,800	6,989,333	4,004,000	880,000	-29.12%
605.5270.57300	Refunds	4,163	4,486	4,000	4,000	4,000	4,000	0.00%
	Sub-Total Refunds	4,163	4,486	4,000	4,000	4,000	4,000	0.00%
Total Distribution Expenditures		5,096,603	2,803,976	7,264,646	8,615,984	5,676,685	2,597,325	-21.86%

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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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
605.5280.53970	Power Purchase	10,834,964	11,900,696	12,360,936	12,787,684	13,427,068	14,098,421	10.25%
Total Expenditures		10,834,964	11,900,696	12,360,936	12,787,684	13,427,068	14,098,421	

**2018 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
608.0000.44410	Water & Supply Charges	2,357,453	2,850,049	2,895,317	2,779,504	2,904,067	3,233,176	0.30%
608.0000.44420	Sale of Bulk Water	4,333	2,451	-	1,091	-	-	0.00%
608.0000.44430	Water Tap-In Fees	42,391	21,880	30,000	31,401	30,000	30,000	0.00%
608.0000.44450	Intervening User Fees	9,421	-	5,000	-	5,000	5,000	0.00%
608.0000.44465	NAWA-Plant Charges	379,225	371,828	384,925	384,925	402,085	413,852	4.46%
608.0000.44475	NAWA- Well Charges	22,741	22,708	23,000	23,361	23,000	23,000	0.00%
608.0000.47100	Sale of Assets	-	-	1,000	1,000	1,000	1,000	0.00%
608.0000.47300	Rental Income	8,378	-	10,000	10,000	10,000	10,000	0.00%
608.0000.47430	Assessments - Water	3,236	3,103	3,500	3,125	3,500	13,500	0.00%
608.0000.47890	Miscellaneous	3,508	2,239	3,000	3,000	3,000	3,000	0.00%
608.0000.48110	Sale of Notes	2,022,000	2,180,000	1,953,666	1,953,666	4,093,999	1,438,332	109.55%
608.0000.48160	Premium on Debt Sale	12,901	10,512	15,000	10,500	10,500	10,500	-30.00%
608.0000.49210	Reimbursements	622	531	3,000	13,724	3,000	3,000	0.00%
Total Receipts		4,866,209	5,465,301	5,327,408	5,215,297	7,489,151	5,184,360	40.58%
Administration	Personnel	45,863	40,530	49,312	48,740	51,936	53,513	5.32%
	Other Operating	16,786	25,821	41,200	18,639	40,800	39,780	-0.97%
	Debt Service	2,606,397	2,111,897	2,336,893	2,261,455	2,065,923	1,921,029	-11.60%
	Transfers	155,651	147,442	165,531	131,501	151,201	155,080	-8.66%
	Sub-total Administration	2,824,697	2,325,690	2,592,936	2,460,335	2,309,860	2,169,402	-10.92%
Distribution	Personnel	264,317	265,004	287,306	265,029	283,486	285,639	-1.33%
	Operating	127,940	111,665	194,300	135,165	195,647	184,184	0.69%
	Capital Outlay	263,233	456,023	610,550	330,480	2,580,250	30,000	322.61%
	Refunds	2,895	-	2,500	-	1,500	1,500	-40.00%
	Sub-Total Distribution	658,385	832,692	1,094,656	730,674	3,060,883	501,323	179.62%
Treatment	Personnel	390,334	378,480	394,795	384,183	402,085	403,506	1.85%
	Operating	1,564,037	1,855,498	1,891,499	1,968,816	2,047,569	2,129,472	8.25%
	Sub-Total Distribution	1,954,371	2,233,978	2,286,294	2,352,999	2,449,654	2,532,978	7.15%
Total Expenditures		5,437,453	5,392,360	5,973,886	5,544,008	7,820,397	5,203,703	30.91%

**2018 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(571,244)	72,941	(646,478)	(328,711)	(331,246)	(19,343)	
Fund Balance January 1st		1,851,867	1,280,623	1,353,564	1,353,564	1,024,853	693,607	
Fund Balance December 31st		1,280,623	1,353,564	707,086	1,024,853	693,607	674,264	
Reserve For Encumbrances		383,520	66,812	200,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		897,103	1,286,752	507,086	924,853	593,607	574,264	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING

	<u>F/P/S</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0.05	0.05	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0	0	0
Assistant Director of Municipal Services and Engineering		0	0	0	0	0	0.15	0.15	0.15
Asst. Utility Director	F	0.1	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Water Administration Total		0.5	0.65	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- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

Printing and reproduction- \$400 for CCR

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
608.5290.51000	Salary & Wages	33,215	31,770	34,319	33,640	35,863	37,835	4.50%
608.5290.51075	Overtime	-	(4)	-	-	-	-	0.00%
608.5290.51110	O.P.E.R.S.	4,735	3,311	4,805	4,710	5,021	5,297	4.50%
608.5290.51125	Medicare	456	343	498	488	520	549	4.42%
608.5290.51200	Health Insurance	6,509	3,576	8,155	8,338	8,922	9,547	9.41%
608.5290.51300	Worker's Compensation	938	1,500	1,500	1,529	1,575	1,622	5.00%
608.5290.51400	Life Insurance	10	34	35	35	35	35	0.00%
	Sub-Total Personnel	45,863	40,530	49,312	48,740	51,936	54,885	5.32%
608.5290.52100	Travel & Training	720	476	2,000	982	2,000	2,000	0.00%
608.5290.53320	Engineering	1,403	-	5,000	-	5,000	5,000	0.00%
608.5290.53363	Mapping Contract	3,631	6,500	6,000	4,359	6,000	6,000	0.00%
608.5290.53410	Maintenance Agreements	9,000	8,989	12,000	9,043	12,000	12,000	0.00%
608.5290.53600	Advertising	282	1,187	1,000	600	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	744	212	1,100	500	800	800	-27.27%
608.5290.53800	Dues & Subscriptions	371	4,327	6,000	655	6,000	6,000	0.00%
608.5290.53990	Other Contractual	56	1,804	6,100	1,000	6,000	6,000	-1.64%
608.5290.53991	Bond Rating	-	864	-	-	-	-	0.00%
608.5290.54100	Office Supplies	579	1,462	2,000	1,500	2,000	2,000	0.00%
	Sub-Total Other Operating	16,786	25,821	41,200	18,639	40,800	40,800	-0.97%
608.5290.56050	Cost of Debt Issuance	9,426	9,188	10,000	9,000	10,000	10,000	0.00%
608.5290.56100	Debt Payment - Principal	2,571,952	2,079,929	2,243,483	2,223,483	2,012,816	1,877,149	-10.28%
608.5290.56200	Debt Payment - Interest	25,019	22,780	83,410	28,972	43,107	33,880	-48.32%
	Sub-Total Debt Service	2,606,397	2,111,897	2,336,893	2,261,455	2,065,923	1,921,029	-11.60%
608.5290.57205	Utility Billing Charges - Reimb.	56,367	44,782	49,718	50,321	55,769	55,753	12.17%
608.5290.57210	Adm. Reimbursements	99,284	102,660	115,813	81,180	95,432	99,327	-17.60%
	Sub-Total Transfers	155,651	147,442	165,531	131,501	151,201	155,080	-8.66%
Total Administration Expenditures		2,824,697	2,325,690	2,592,936	2,460,335	2,309,860	2,171,794	-10.92%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING

		2011	2012	2013	2014	2015	2016	2017	2018
	<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	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.70	0.70	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.70	0.70	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.70	0.70	0.50	1.00	1.00	1.00	1.00	1.00
Maint.Specialist II (2)	F	1.40	1.40	1.00	1.00	1.00	1.00	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.46	0.69	0.80	0.80	0.80	0.46	0.46	0.46
WATER DISTRIBUTION TOTAL		4.59	4.69	3.60	4.10	4.10	3.76	3.76	3.76

PERFORMANCE MEASURES

	2011	2012	2013	2014	2015	2016	2017	2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Meters Installed	12	12	25	22	14	17	14	15
Meters Replaced	3,800	125	40	26	17	6	6	20
Total Meters	4,068	4,088	4,113	4,135	4,159	4,177	4,204	4,224
Service Calls	500	500	450	400	269	270	270	270
Utility Markings	500	500	1,100	850	1,256	1,282	1,350	1,400
Taps	10	15	25	20	14	17	14	15
Miles of Water Main	57	57	57	57	57	57	57	57
Water Main Breaks	10	12	6	10	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%.

Other Contractual - Well Protection Plan \$10,000

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
608.5300.51000	Salary & Wages	171,129	175,933	172,631	174,549	179,785	185,179	4.14%
608.5300.51050	Wages - Part Time	9,898	5,152	10,000	6,500	10,000	10,000	0.00%
608.5300.51075	Overtime	10,101	7,821	12,500	6,750	11,000	11,000	-12.00%
608.5300.51110	O.P.E.R.S.	27,329	26,992	27,318	26,292	28,110	28,865	2.90%
608.5300.51125	Medicare	2,936	2,850	2,829	2,723	2,911	2,990	2.88%
608.5300.51200	Health Insurance	37,888	39,392	54,717	41,220	44,105	47,192	-19.39%
608.5300.51300	Worker's Compensation	3,011	4,978	5,000	5,020	5,400	5,562	8.00%
608.5300.51400	Life Insurance	188	160	250	175	175	175	-30.00%
608.5300.51500	Uniforms	1,837	1,726	2,060	1,800	2,000	2,000	-2.91%
	Sub-Total Personnel	264,317	265,004	287,306	265,029	283,486	292,963	-1.33%
608.5300.52100	Travel & Training	1,577	2,239	3,500	2,459	3,500	3,500	0.00%
608.5300.53100	Utilities	24,189	21,635	40,000	27,868	40,000	40,000	0.00%
608.5300.53352	OSHA/Safety Equipment	-	-	2,500	-	2,500	2,500	0.00%
608.5300.53360	Lab Fees	-	-	250	-	250	250	0.00%
608.5300.53410	Equipment Maintenance	9,573	6,586	11,000	8,500	11,000	11,000	0.00%
608.5300.53420	Facilities Maintenance	-	5,493	6,050	4,588	6,000	6,000	-0.83%
608.5300.53426	WRRSP Maintenance	16,416	-	15,000	12,000	15,000	15,000	0.00%
608.5300.53440	Radio Maintenance	-	-	700	-	700	700	0.00%
608.5300.53450	System Maintenance	3,127	6,559	9,000	4,741	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	-	-	-	10,000	-	10000.00%
608.5300.53453	Well Head Monitoring	3,064	5,629	6,000	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	18,000	23,500	18,800	16,820	17,997	19,257	-4.27%
608.5300.53970	Line Oversizing	-	-	5,500	-	5,500	5,500	0.00%
608.5300.53990	Other Contractual	8,089	8,735	13,800	9,000	10,000	12,000	-27.54%
608.5300.54200	Equipment Operation	8,966	6,419	12,500	6,600	10,000	10,000	-20.00%
608.5300.54400	Small Tools	4,000	1,300	2,500	2,393	2,000	2,000	-20.00%
608.5300.54700	Other Supplies	2,054	465	2,700	2,000	2,700	2,700	0.00%
608.5300.54800	System Supplies	14,822	14,694	23,000	15,545	22,000	22,000	-4.35%
608.5300.54810	Chemicals	758	606	1,500	1,500	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	13,305	7,805	20,000	15,151	20,000	20,000	0.00%
	Sub-Total Other Operating	127,940	111,665	194,300	135,165	195,647	188,907	0.69%

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WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
608.5300.55110	Service Center	-	-	-	-	25,000	-	25000.00%
608.5300.55200	Equipment	17,358	6,245	80,550	86,131	25,250	-	-68.65%
608.5300.55630	Water Line Improvements	152,583	441,867	30,000	42,742	30,000	30,000	0.00%
608.5300.55632	Water Tower Renovation	93,292	7,911	200,000	76,607	2,500,000	-	1150.00%
608.5300.55648	Water Line - Wonderwood	-	-	300,000	125,000	-	-	-100.00%
	Sub-Total Capital Outlay	263,233	456,023	610,550	330,480	2,580,250	30,000	322.61%
608.5300.57200	Reimbursements	2,895	-	2,500	-	1,500	1,500	-40.00%
	Sub-Total Refunds	2,895	-	2,500	-	1,500	1,500	-40.00%
Total Distribution Expenditures		658,385	832,692	1,094,656	730,674	3,060,883	513,370	179.62%

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>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.05
Utility Director	F	0.10	0.10	0.10	0.10	0.10	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.05
Assistant Utility Director	F	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
WATER TREATMENT TOTAL		4.60	4.40	4.40	4.40	4.40	4.40	4.40	4.40

PERFORMANCE MEASURES

	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
NAWA Total Water Produced (MG)	894.016	950.000	1,125.000	997.000	1,026.000	1,110.000	1,050.000	1,125.000
Tipp City Total Water Usage MG	403.698	438.400	418.200	450.000	527.000	607.000	580.000	550.000
Average Daily Demand MG	1.121	1.230	1.750	1.340	1.433	1.650	1.650	1.750
Maximum Daily Demand MG	2.226	2.537	2.323	2.200	2.318	2.555	2.400	2.700

BUDGET HIGHLIGHTS

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

Communication - \$2500 City Radio System

WATER FUND - DEPARTMENT - WATER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
608.5305.51000	Salary & Wages	269,625	260,873	262,847	262,847	270,732	278,854	3.00%
608.5305.51075	Overtime	4,570	6,478	9,000	7,396	9,000	9,000	0.00%
608.5305.51110	O.P.E.R.S.	39,321	37,161	38,059	37,834	39,163	40,300	2.90%
608.5305.51125	Medicare	3,591	3,704	3,942	3,919	4,056	4,174	2.90%
608.5305.51200	Health Insurance	59,552	60,337	71,087	62,158	66,509	71,165	-6.44%
608.5305.51300	Worker's Compensation	4,744	7,563	7,500	7,593	7,800	8,034	4.00%
608.5305.51400	Life Insurance	228	209	250	200	200	200	-20.00%
608.5305.51500	Uniforms	228	-	111	236	125	125	12.61%
608.5305.51501	Communication	8,475	2,155	2,000	2,000	4,500	2,000	125.00%
	Sub-Total Personnel	390,334	378,480	394,795	384,183	402,085	413,852	1.85%
608.5305.53385	NAWA-Treatment Charges	1,564,037	1,855,498	1,891,499	1,968,816	2,047,569	2,129,472	8.25%
	Sub-Total Other Operating	1,564,037	1,855,498	1,891,499	1,968,816	2,047,569	2,129,472	8.25%
Total Treatment Expenditures		1,954,371	2,233,978	2,286,294	2,352,999	2,449,654	2,543,324	7.15%

2018 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
620.0000.43200	State Grants	-	-	200,000	193,299	-	-	-100.00%
620.0000.43205	Local Grants	-	-	-	193,299	-	-	0.00%
620.0000.44510	Sewer Charges	1,628,291	1,845,457	1,900,252	1,843,244	1,880,109	1,917,711	-1.06%
620.0000.44530	Sewer Tap-In Fees	32,662	20,104	25,000	34,457	25,000	25,000	0.00%
620.0000.44550	Sewer Intervening User	-	-	-	1,221	-	-	0.00%
620.0000.44561	County I&I Surcharge	5,046	5,175	5,500	11,008	7,500	7,500	36.36%
620.0000.44562	Admin Fee - County I&I	561	575	600	1,223	1,000	1,000	66.67%
620.0000.47440	N.E. Sewer Assessments	28,555	-	-	-	-	-	0.00%
620.0000.47445	Assessments - Sewer	7,337	7,187	7,500	6,424	7,500	7,500	0.00%
620.0000.47890	Other Misc. Revenue	1,909	458	500	500	500	500	0.00%
620.0000.48110	Sale of G.O. Notes	1,419,000	1,647,000	1,491,000	1,491,000	1,277,500	1,135,000	-14.32%
620.0000.48160	Premium on Sale of Debt	10,162	7,913	10,000	10,000	10,000	10,000	0.00%
620.0000.49210	Reimbursements	74	232	1,000	5,730	1,000	1,000	0.00%
Total Receipts		3,133,597	3,534,101	3,641,352	3,791,405	3,210,109	3,105,211	-11.84%
Administration	Personnel	51,263	43,406	50,095	50,495	52,500	53,219	4.80%
	Other Operating	9,807	13,471	20,200	15,250	24,100	23,498	19.31%
	Debt Service	2,263,227	1,473,064	1,706,220	1,685,224	1,469,950	1,320,850	-13.85%
	Transfers	122,107	125,022	138,158	125,408	136,181	133,364	-1.43%
	Sub-total Administration	2,446,404	1,654,963	1,914,673	1,876,377	1,682,731	1,530,931	-12.11%
Collections/Treat.	Personnel	272,758	270,409	302,763	278,757	298,355	304,792	-1.46%
	Other Operating	778,978	809,788	876,248	818,820	883,154	883,451	0.79%
	Capital Outlay	58,165	541,388	215,550	588,568	185,250	735,000	-14.06%
	Refunds	-	-	-	-	-	-	0.00%
	Sub-Total Treatment	1,109,901	1,621,585	1,394,560	1,686,145	1,366,759	1,923,243	-1.99%
Total Expenditures		3,556,305	3,276,548	3,309,233	3,562,522	3,049,490	3,454,174	-7.85%

**2018 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(422,708)	257,553	332,119	228,883	160,619	(348,963)	
Fund Balance January 1st		1,217,376	794,668	1,052,221	1,052,221	1,281,104	1,441,722	
Fund Balance December 31st		794,668	1,052,221	1,384,339	1,281,104	1,441,722	1,092,759	
Reserve For Encumbrances		338,036	682,508	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		456,632	369,713	1,284,339	1,181,104	1,341,722	992,759	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	<u>F/P/S</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Director of Municipal Services and Engineering	F	0	0	0	0	0	0.05	0.05	0.05
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0	0	0
Assistant Director of Municipal Services and Engineering	F	0	0	0	0	0	0.15	0.15	0.15
Asst. Utility Director	F	0.2	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		0.6	0.65	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- Charges for shared costs of the Administrative employees paid by the General Fund but working on Utility projects.

SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
620.5310.51000	Salary & Wages	37,156	31,729	34,353	34,353	35,555	36,800	3.50%
620.5310.51075	Overtime	-	20	-	-	-	-	0.00%
620.5310.51110	O.P.E.R.S.	5,204	4,395	4,809	4,810	4,978	5,152	3.51%
620.5310.51125	Medicare	530	395	498	498	516	534	3.61%
620.5310.51200	Health Insurance	6,975	4,642	8,155	8,571	9,171	9,813	12.46%
620.5310.51300	Worker's Compensation	1,370	2,200	2,250	2,233	2,250	2,250	0.00%
620.5310.51400	Life Insurance	28	25	30	30	30	35	0.00%
	Sub-Total Personnel	51,263	43,406	50,095	50,495	52,500	54,584	4.80%
620.5310.52100	Travel & Training	505	560	2,000	1,000	2,000	2,000	0.00%
620.5310.53410	Maintenance Agreements	8,400	9,955	10,000	10,000	14,000	14,000	40.00%
620.5310.53600	Advertising	16	216	700	500	700	700	0.00%
620.5310.53700	Printing & Reproduction	414	202	500	350	500	500	0.00%
620.5310.53800	Dues & Subscriptions	336	310	400	400	400	400	0.00%
620.5310.53990	Other Contractual	56	1,783	6,100	2,500	6,000	6,000	-1.64%
620.5310.54100	Office Supplies	80	445	500	500	500	500	0.00%
	Sub-Total Other Operating	9,807	13,471	20,200	15,250	24,100	24,100	19.31%
620.5310.56050	Debt Issuance Costs	6,607	7,570	8,000	7,500	8,000	8,000	0.00%
620.5310.56100	Debt Payment - Principal	2,232,776	1,448,583	1,657,300	1,657,300	1,429,800	1,287,300	-13.73%
620.5310.56200	Debt Payment - Interest	23,844	16,911	40,920	20,424	32,150	25,550	-21.43%
	Sub-Total Debt Service	2,263,227	1,473,064	1,706,220	1,685,224	1,469,950	1,320,850	-13.85%
620.5310.57205	Utility Billing Charges - Reimb.	56,367	55,978	62,148	59,041	62,858	63,506	1.14%
620.5310.57210	Adm. Reimbursements	65,740	69,044	76,010	66,367	73,323	69,858	-3.54%
	Sub-Total Transfers	122,107	125,022	138,158	125,408	136,181	133,364	-1.43%
Total Administration Expenditures		2,446,404	1,654,963	1,914,673	1,876,377	1,682,731	1,532,898	-12.11%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

		STAFFING							
	F/P/S	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2018 <u>Budget</u>
Water / Sewer Superintendent	F	0.30	0.30	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.30	0.30	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.30	0.30	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	0.30	0.30	0.50	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	0.60	0.60	1.00	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%) - 3	S	0.36	0.36	0.80	0.80	0.80	0.46	0.46	0.46
SEWER TREATMENT TOTAL		2.29	2.29	3.80	4.30	4.30	3.96	3.96	3.96

		PERFORMANCE MEASURES							
		2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Estimated</u>	2018 <u>Estimated</u>
Sewer Cleaned (LF)		10,000	12,000	12,000	20,000	50,000	50,000	50,000	50,000
Average Daily Demand MG		2.10	1.50	1.90	2.00	1.76	1.78	2.00	2.00
Maximum Daily Demand MG		5.89	4.49	5.00	6.94	5.81	4.90	5.00	5.00
Service Calls		20	20	20	26	10	22	20	20
Tap Ins		10	15	25	7	10	16	15	15
Sanitary Sewer Overflows (SSO's)		7	1	0	2	2	0	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.

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

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
620.5320.51000	Salary & Wages	182,900	186,284	188,788	188,788	198,227	208,139	5.00%
620.5320.51050	Wages - Part Time	8,180	5,872	10,000	8,682	10,000	10,000	0.00%
620.5320.51075	Overtime	10,106	7,878	10,000	7,335	11,000	11,000	10.00%
620.5320.51110	O.P.E.R.S.	28,827	27,654	29,230	28,673	30,692	32,079	5.00%
620.5320.51125	Medicare	2,783	2,774	3,027	2,970	3,179	3,323	5.01%
620.5320.51200	Health Insurance	35,097	33,526	54,717	35,431	37,911	40,565	-30.71%
620.5320.51300	Worker's Compensation	3,105	4,856	4,800	5,020	5,171	5,326	7.73%
620.5320.51400	Life Insurance	177	175	200	175	175	175	-12.50%
620.5320.51500	Uniforms	1,583	1,390	2,000	1,683	2,000	2,000	0.00%
	Sub-Total Personnel	272,758	270,409	302,763	278,757	298,355	312,607	-1.46%
620.5320.52100	Travel & Training	796	710	2,000	1,213	2,000	2,000	0.00%
620.5320.53100	Utilities	15,657	14,149	20,295	17,143	20,295	20,295	0.00%
620.5320.53320	Engineering	1,403	-	5,000	270	5,000	5,000	0.00%
620.5320.53352	OSHA/Safety Equipment	-	-	3,000	-	3,000	3,000	0.00%
620.5320.53385	North Reg. Contract	684,258	704,203	725,329	705,807	726,981	748,790	0.23%
620.5320.53410	Equipment Maintenance	8,117	9,025	10,000	8,500	10,000	10,000	0.00%
620.5320.53420	Facilities Maintenance	-	5,167	4,450	5,479	4,450	4,450	0.00%
620.5320.53440	Radio Maintenance	-	-	400	-	400	400	0.00%
620.5320.53450	System Maintenance	4,433	3,812	5,000	4,000	5,000	5,000	0.00%
620.5320.53451	North Region - I&I Program	13,101	13,615	14,023	15,244	15,701	16,172	11.96%
620.5320.53500	Insurance	9,500	12,500	10,000	8,950	9,577	10,247	-4.23%
620.5320.53971	Line Oversizing	-	-	10,000	-	10,000	10,000	0.00%
620.5320.53990	Other Contractual	13,116	15,952	25,000	18,483	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	8,966	6,419	10,000	6,541	10,000	10,000	0.00%
620.5320.54400	Small Tools	635	21	1,750	1,750	1,750	1,750	0.00%
620.5320.54700	Other Supplies	732	749	1,000	800	1,000	1,000	0.00%
620.5320.54800	System Supplies	1,811	1,563	3,000	1,600	3,000	3,000	0.00%
620.5320.54810	Chemical Supplies	16,453	21,903	26,000	23,040	30,000	30,000	15.38%
	Sub-Total Other Operating	778,978	809,788	876,248	818,820	883,154	906,104	0.79%

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SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
620.5320.55100	Facilities	-	-	-	-	25,000	-	25000.00%
620.5320.55200	Equipment	54,520	6,245	80,550	86,102	25,250	-	-68.65%
620.5320.55530	I&I Program	3,645	41,841	100,000	300,388	100,000	100,000	0.00%
620.5320.55635	Sewer Line - Roselyn	-	493,302	-	-	-	-	0.00%
620.5320.55638	Sewer Line - Floral Acres	-	-	-	-	-	600,000	0.00%
620.5320.55810	Sewer Line Reconstruction	-	-	35,000	8,780	35,000	35,000	0.00%
620.5320.55818	Sewer Pipe Liner	-	-	-	193,298	-	-	0.00%
	Sub-Total Capital Outlay	58,165	541,388	215,550	588,568	185,250	735,000	-14.06%
Total Treatment Expenditures		1,109,901	1,621,585	1,394,560	1,686,145	1,366,759	1,953,711	-1.99%

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	25,972	11,530	25,000	18,500	20,000	20,000	-20.00%
Total Receipts		25,972	11,530	25,000	18,500	20,000	20,000	-20.00%
625.9300.57300	Refunds	20,735	18,882	25,000	16,500	20,000	20,000	-20.00%
Total Expenditures		20,735	18,882	25,000	16,500	20,000	20,000	-20.00%
Excess/(Deficiency) of Revenues Over Expenditures		5,237	(7,352)	-	2,000	-	-	
Fund Balance January 1st		191,804	197,041	189,689	189,689	191,689	191,689	
Fund Balance December 31st		197,041	189,689	189,689	191,689	191,689	191,689	
Reserve For Encumbrances		-	-	-	-	-		

REFUSE COLLECTION FUND

Commentary:

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

BUDGET HIGHLIGHTS

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

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

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

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

**2018 BUDGET WORKSHEET
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
630.0000.44610	Refuse Charges	862,184	876,871	917,295	908,122	916,116	929,020	-0.13%
630.0000.44690	Other Charges - Bags	7,871	7,817	8,500	5,563	-	-	-100.00%
Total Receipts		870,055	884,688	925,795	913,685	916,116	929,020	-1.05%
630.5340.53965	Contract - Refuse	785,806	738,473	755,627	823,899	817,000	820,000	8.12%
630.5340.53966	Contract - Franchise Fees	42,533	39,777	40,970	44,223	40,850	41,000	-0.29%
630.5340.53990	Other Contractual	7,703	8,251	7,500	5,700	-	-	-100.00%
	Sub-Total Other Operating	836,042	786,501	804,097	873,822	857,850	861,000	6.68%
630.5340.57205	Utility Billing Charges - Reimb.	22,448	44,782	49,718	50,400	55,873	56,450	12.38%
630.5340.57210	Adm. Reimbursements	-	-	-	12,013	22,123	15,000	22123.00%
	Sub-Total Transfers	22,448	44,782	49,718	62,413	77,996	71,450	56.88%
Total Expenditures		858,490	831,283	853,815	936,235	935,846	932,450	9.61%
Excess/(Deficiency) of Revenues Over Expenditures		11,565	53,405	71,980	(22,550)	(19,730)	(3,430)	
Fund Balance January 1st		137,559	149,124	202,529	202,529	179,979	160,249	
Fund Balance December 31st		149,124	202,529	274,509	179,979	160,249	156,819	
Reserve For Encumbrances		-	-					

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	128,874	125,455	120,000	125,000	125,000	125,000	4.17%
728.0000.49110	Transfers In	-	-	-	4,427	-	-	
Total Receipts		128,874	125,455	120,000	129,427	125,000	125,000	4.17%
728.6190.53344	Insurance Premiums	135,813	129,405	120,000	125,000	125,000	125,000	4.17%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
Total Expenditures		135,813	129,405	120,000	125,000	125,000	125,000	4.17%
Excess/(Deficiency) of Revenues Over Expenditures		(6,939)	(3,950)	-	4,427	-	-	
Fund Balance January 1st		11,882	4,943	993	993	5,420	5,420	
Fund Balance December 31st		4,943	993	993	5,420	5,420	5,420	
Reserve For Encumbrances								

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**2018 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>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>	<u>2017-18 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	19,575	46,999	50,000	15,000	20,000	20,000	-60.00%
Total Receipts		19,575	46,999	50,000	15,000	20,000	20,000	-60.00%
830.6550.57300	Contractor Maint. Deposits	314,630	674,264	50,000	28,500	215,000	20,000	330.00%
Total Expenditures		314,630	674,264	50,000	28,500	215,000	20,000	330.00%
Excess/(Deficiency) of Revenues Over Expenditures		(295,055)	(627,265)	-	(13,500)	(195,000)	-	
Fund Balance January 1st		1,155,914	860,859	233,594	233,594	220,094	25,094	
Fund Balance December 31st		860,859	233,594	233,594	220,094	25,094	25,094	
Reserve For Encumbrances		858,370						

City of Tipp City
2018 Operating Budget - Glossary

APPROPRIATION

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

**CAPITAL OUTLAY OR
EXPENDITURE**

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

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

**FINES, COSTS AND
FORFEITURES**

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

FUND

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

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FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

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Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

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<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
2018 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