



2026

Operating Budget



THIS PAGE LEFT INTENTIONALLY BLANK.



August 29, 2025

The Honorable Kathryn Huffman
& Members of City Council

I am pleased to present the proposed **2026 Operating Budget** to City Council for your consideration and discussion. As required by the City of Tipp City's Charter, the City Manager must prepare and submit the annual operating budget to Council by **November 15** each year. The annual budget is arguably the most significant policy decision Council makes each year.

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

You will also notice one projection year beyond the year being budgeted (2027). While Council will adopt a budget specific to 2026, the additional projection is included to provide a look-ahead—showing the impact of contractual wage increases and the budget's sufficiency to support those increases. It also clarifies that certain one-time purchases in 2026 do not recur in subsequent years. The 2027 information is informational only and is not part of the 2026 appropriation.

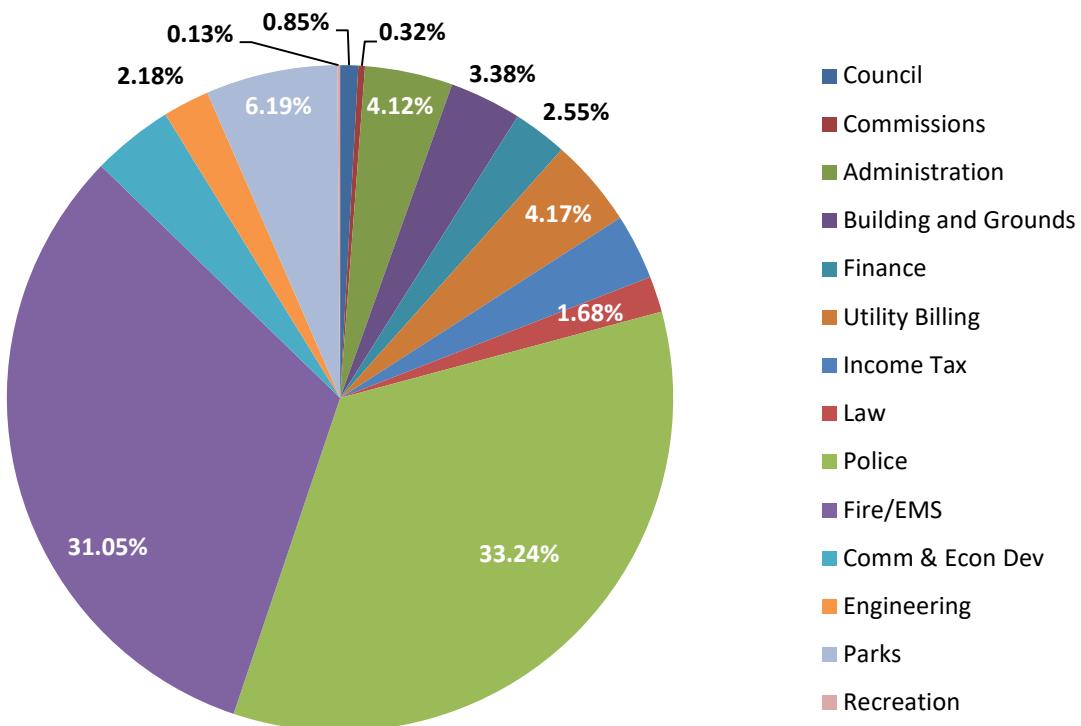
GENERAL FUND

Prior to the City's purchase of property to foster economic development, the General Fund operated with an annual surplus for eighteen years (net of short-term advances). In 2024 the City spent down \$3M of the accumulated cash balance to acquire the "Plaza Properties". In 2025 the City spent down an additional \$2.2M of accumulated cash to acquire the 60-acre "Long Property". The expenditure of these resources brought the City's cash balance down to the minimum fund balance reserve as set by City Council (25% of operating expenditures). The City anticipates the full recovery of the City's purchase price for the "Long Property" within the next 2-3 calendar years. The return on investment for the "Plaza Properties" will be of a longer term but the City does expect full recovery of the City's investment over time.

As noted in prior years, payroll and related benefits (\$10.95M) make up ~78.95% of the total General Fund budget (\$13.9M). Members of the FOP union, AFSCME union, and all non-union employees are scheduled to receive a 5% cost of living wage increase in 2025 as the third step in a four year process to bring wages in line with comparably surveyed communities in the Dayton/Cincinnati areas. Health insurance premiums are expected to increase 1% but the City has changed from a two-tier health insurance plan (Single/Family) to a four-tier health insurance plan (Single, Employee+Spouse, Employee+Child(ren), and Family). This change is expected to save money due to a number of employees leaving the traditional family plan for one of the mid-plans.

The 2026 General Fund budget reflects an anticipated surplus of \$3,347. Positive factors in the 2026 budget include continued high interest earnings due to the high interest rate environment and increased collections for Fire/EMS runs and contracted services. Prior to the recent rate increases the City earned ~\$100,000 in interest earnings. 2025 interest earnings should be ~\$1.4M. As the Federal Reserve begins to reduce interest rates in 2026 we will convert a portion of our investable balance into longer term securities to try and extend the increase in interest revenue as long as possible.

The chart below details the percentage of General Fund appropriations by department. Public Safety (Police, Fire, and EMS) comprise 64.29% of all General Fund appropriations.



Budget Assumptions

- 2026 income tax revenue is projected to increase 4% over the 2025 budgeted number, which is an increase of ~\$435,933 above the 2025 revenue estimate. Income tax receipts comprise 53.63% of total General Fund receipts.
- Workers' Compensation premiums are anticipated to increase 3% in 2026 due to increased wages, not due to an increase in the OBWC rate.
- Health insurance premiums increased 3.0% in 2025. We have budgeted for a 1% increase for the renewal set for September 1, 2026.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) is projected to be 10% higher in 2026. This is due to a combination of rate increase along with an increase in insured values as several large capital improvement projects were completed in 2025.

- This budget assumes full staffing in the Police Department with 24 sworn officers. The Chief of Police has requested City Council consider additional patrol officers in the 2027 budget.
- This budget assumes the Fire Department has sixteen full-time employees (four Captains and twelve staff members) working a 24/72 hour schedule with some assumptions built in on wages and benefit levels. The budget also includes a full-time Chief, Assistant Chief, and an Administrative Assistant working 40-hour weeks. We budget for a total of seven duty roster employees at any time so this also assumes three part-time employees scheduled for each shift.

Budget Highlights

- Total budgeted General Fund expenditures are proposed to increase 3.90% (\$521,430) from the budgeted \$13,344,506 in 2025 to \$13,865,937 in 2026.
 - This includes projected wage increases of 5% for all employees.
 - This includes a transfer of \$425,000 from the General Fund to the Uptown Revitalization Project Fund for debt service.
 - This includes a transfer of \$50,000 to the Pool Fund for operating expenditures. This transfer will not be made until the end of the pool season when we have a good comparison of actual revenues to actual expenditures.
- General Fund revenue is projected to increase 4.78% (\$622,028) from 2025 projected revenues as income tax revenues bounce back from an abnormally small increase in 2025.
- Wages & benefits account for 78.95% of all General Fund expenditures. This percentage has been relatively steady for the past several years and demonstrates the service nature of the City.

SWIMMING POOL FUND

Budget Assumptions

- An increase in user fees is budgeted for 2026. It's been a few years since Tipp City increased pool pass and daily admission fees.
- Budget anticipates 2026 season to run approx. 85 days beginning Memorial Day weekend and ending August 24th. The exact length of season and closing date will be determined after the School Board establishes the August, 2026 return to school date.
- Contractual operation & maintenance costs = \$316,383 for 2026 as per the most recent contract with Swimsafe Pool Management.

CAPITAL IMPROVEMENT RESERVE FUND

The Capital Improvement Reserve Fund is funded by a 10-year 0.25% increase in the income tax that became effective July 1, 2011 and was extended by the voters through June 30, 2031; the conversion of the temporary 0.25% Parks CIP levy to a 10-year general CIP levy that became effective January 1, 2013 and was extended through December 31, 2032, plus assessments, and grants. This fund accounts for resources earmarked for general capital improvements of all City facilities and operations.

Budget Highlights

- The CIP projects included in the 2026 operating budget are in agreement with the 2026-2030 Five-Year CIP to be reviewed by City Council on Monday, September 29, 2025.

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
- 2026 budgeted receipts are forecasted to increase 2.05% from 2025 budgeted receipts due to increases in electric consumption by local industry and increased purchased power costs which are passed through to the electric customers.
- 5% annual growth in purchase of power costs
 - Purchased power costs had been trending significantly higher in 2021-2022 as the federal government attempted to move away from or make coal power more expensive. Purchased power costs decreased in 2023-2024 with the City's purchase of additional solar power to reduce reliance on market pricing. A 5% increase (from 2025 projected expenditures) is in line with the average purchased power cost increase over the last few years.

Budget Highlights

- Total Electric Fund expenditures are projected to increase by 36.15% in 2026. This is primarily due to two capital improvement projects to build Substation #4 and to rebuild Substation #2.
- Substation #4 was included in the 2024 and 2025 operating budgets at a projected cost of \$5M. Due to the delays in siting this project and cost increases related to project delays and supply shortages, this project will now cost approx. \$9M. Construction began in 2025 and is expected to run through 2026. At construction completion it is anticipated that AMP-T will purchase a portion of this substation at a cost of approx. \$6M.
- Operating expenses (net of capital and debt) are proposed to increase 19.19% (\$688,388). 2026 wage and benefit expenditures include a projected buyout of accumulated leave balances for a retiring employee.
- The Electric Department capital projects included in the 2026 budget are in agreement with the 2026-2030 Five-Year CIP yet to be reviewed with City Council.

WATER FUND

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

Assumptions

- No rate increases needed for the 2026 operating budget.
- 6.01% increase in total revenues due to additional consumption and development charges. It is expected that Abbott's second line will be fully functional in 2026.
- 15.31% (\$556,763) increase in operating expenses (net of capital and debt) compared to the 2025 budget due to projected wage and benefit increases, increase consumption of water from the NAWA treatment plant, and increased costs of the water purchased as NAWA raises rates to finance several imminent capital improvement projects.

Budget Highlights

- The Water Fund balance is projected to decrease by approximately \$827,026 in 2026 due to capital improvement projects (\$300,000 Amokee Way water line replacement and \$600,000 water line extension along CR25A).
- The cash balance will be monitored closely as always but the projected 2026 surplus should be sufficient to ensure future cash balances remain above the 25% required threshold.
- The Water Fund capital projects included in the 2026 budget are in agreement with the 2026-2030 Five-Year CIP to be reviewed with City Council.

SEWER FUND

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

Assumptions

- 8.63% increase (\$258,575) in overall revenue due to increased consumption and scheduled rate increases.
- 13.0% increase in treatment costs from Tri-Cities (\$135,986). Tipp City is billed based on its percentage of flows comparative to the other Cities (Huber Heights and Vandalia) involved in this joint venture. Tipp City's percentage of flows fluctuates monthly but has remained fairly consistent at approximately 21%-23% of total flows to the plant. The TCA Board has recognized there are a number of capital improvement projects required over the next four years which have been deferred for a number of years. These improvements have now become critical to the plant's continued operation and will be funded and completed over the next four years of operations and will require annual rate increases of ~15% to the member communities through 2030 for future debt service payments.
- Operating expenses (net of capital and debt) are projected to decrease 6.94% (\$209,886) from the 2025 budget due to the \$200,000 sewer modeling project initiated in 2025 (not continued into

2026) to determine how much additional flow the City of Tipp City can convey to Tri-Cities within the bounds of the existing infrastructure as well as determining future system improvements needed to facilitate growth westward from the existing City limits.

Budget Highlights

- The Sewer Fund balance is projected to decrease by approximately \$136,356 in 2026 due to the repayment of a \$250,000 short-term advance from the General Fund. This advance was required in 2023-2024-2025 to ensure operating capital while major capital improvement projects were completed. With the completion of these projects these monies can be returned to the General Fund.
- The cash balance will be monitored closely to ensure sufficiency but we believe revenues and expenditures are budgeted conservatively and the carryover cash of ~\$411,500 will be sufficient to meet the Fund's needs and will be increased in 2027-2030 as major capital improvements have been completed and the Sewer Fund's short-term note debt has been paid off.
- The Sewer Fund capital projects included in the 2026 budget are in agreement with the 2026-2030 Five-Year CIP to be reviewed with City Council.

In closing, the financial condition of the City remains positive. Although we have spent a considerable amount of carryover cash on economic development projects, the City anticipates full recovery of that investment over time while providing more retail, food service, and housing opportunities for our residents. Due to continued industrial, commercial, and residential growth the City has been able to avoid increases in the income tax rate while maintaining a high level of service. 2025 tax revenues are trending below the prior year at the printing of this budget but we expect income tax revenues to rebound going into the new year. Expense levels in 2025 trended higher with employment changes made in the City's safety forces (both Police and Fire/EMS) but the City has been able to set aside funding for future needs.

Staff remains focused on controlling costs and evaluating equipment needs carefully. We are maximizing every dollar, investing strategically to keep Tipp City vibrant, and reducing short-term obligations to strengthen the City's long-term outlook.

Sincerely,

Eric Mack
City Manager

THIS PAGE LEFT INTENTIONALLY BLANK.

USER GUIDE

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

We prepared the 2026 operating budget on a cash basis wherein transactions are recorded when cash is received or disbursed. It does not record accounts receivable or payable at year-end. Those numbers are included in the Annual Comprehensive Financial Report (ACFR) prepared annually and made available on the City's website. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Fund balances shown are unencumbered cash balances.

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

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

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

1. Wages include merit increases where applicable, overtime, and holiday pay. The 2025 budget includes a 5% annual cost of living increase for members of the FOP, AFSCME, as well as non-bargaining unit members compensated in accordance with Chapter 37 of the Tipp City Code of Ordinances. For the non-bargaining employees, the 5% cost of living increase is the third step in a four-year process to increase wages based on salary studies performed for and by the City of Tipp City.

2. The OPERS rate (employer contribution) will be 14.00% in 2026. It has been 14.00% since 2012. The Ohio Police and Fire Pension Fund rate (employer contribution) for 2026 is 19.5% for Police employees and 24% for Fire employees which is the same rate paid in 2012-2025.
3. The Worker's Compensation rate was 0.9743% in 2024, 1.552% in 2023, 1.793% in 2022, and 1.9135% in 2021. We have anticipated a 3% increase for 2026's payment (based on 2026 projected wages).
4. All projects listed in the Capital Improvement Plan for 2026 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 4.0% when compared to 2025 receipts. This is a conservative estimate based on trend analysis of the last few years and the commercial/industrial projects currently underway in the City.
6. Revenues in Electric, Water and Sewer are based on the current rates approved by Council. Refuse rates are based on the contract negotiated with Republic Services, Inc. that went into effect October 1, 2022.

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

**CITY OF TIPP CITY
2026 OPERATING BUDGET**

BUDGET INDEX

	PAGE NUMBER
I. INTRODUCTION	
City Manager's Message	
User's Guide	
Comprehensive Statement	1-2
Budget Summary and Pie Charts	3-8
Income Tax Receipts – Historical and Projected	9
Debt. Summary	10
Staffing Plan	11
II. GENERAL FUND	
Revenue and Expenditure Trends	12-14
Revenue-Expenditures Analysis	15-20
Detailed Departmental Appropriation Summaries	21-50
III. SPECIAL REVENUE FUNDS	
Fund	
202 Swimming Pool Fund	51-52
203 Street Repair Fund	53-56
204 State Highway Fund	57-58
205 Municipal Road Fund	59-62
206 Justice Dept Law Enforcement Fund	63
207 OneOhio Opioid Settlement Fund	64
209 Law Enforcement Fund	65
210 Enforcement and Education Fund	66
211 Drug Law Enforcement Fund	67
220 Fieldstone Place Phase 1 TIF Fund	68

**CITY OF TIPP CITY
2026 OPERATING BUDGET**

BUDGET INDEX

IV. DEBT SERVICE FUNDS

Fund

311	Bond Retirement Fund	69-70
-----	----------------------	-------

V. CAPITAL IMPROVEMENT FUNDS

Fund

417	Capital Improvement Reserve Fund	71-74
419	Uptown Redevelopment Fund	76
420	Parks Capital Imp. Fund	77-78

VI. ENTERPRISE FUNDS

Fund

605	Electric Fund	80-88
608	Water Fund	89-98
620	Sewer Fund	100-106
625	Service Utility Deposit Fund	108
630	Refuse Collection Fund	109-110

VII. TRUST AND AGENCY FUNDS

Fund

728	Self Insurance Health Fund	111
830	Contractor Maintenance Deposit Fund	112

VIII. APPENDIX

A Glossary

113-116

B General Information

117

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2026 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2026	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2026
GENERAL	3,580,676	13,869,284	13,865,937	3,584,023
SPECIAL REVENUE FUNDS				
SWIMMING POOL	11,989	474,763	484,073	2,679
STREET REPAIR	1,182,754	686,327	695,319	1,173,762
STATE HIGHWAY	134,830	54,133	46,500	142,463
MUNICIPAL ROAD	393,980	229,721	320,238	303,463
DEPT OF JUSTICE LAW ENFORCEMENT FUND	78,993	-	15,000	63,993
ONEOHIO OPIOID SETTLEMENT FUND	62,028	-	28,000	34,028
LAW ENFORCEMENT	561	-	-	561
ENFORCEMENT & EDUCATION	12,143	1,000	5,000	8,143
DRUG LAW ENFORCEMENT	3,698	-	-	3,698
FIELDSTONE TIF PROJECT FUND	-	105,000	105,000	-
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	10,236	47,946	48,182	10,000
SPECIAL ASSESSMENT BOND RETIREMENT	23,730	-	-	23,730
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	2,770,935	3,703,358	4,486,616	1,987,676
UPTOWN REVITALIZATION FUND	356,389	4,425,000	4,473,125	308,264
PARKS CAPITAL IMPROVEMENT	132,312	10,000	125,000	17,312

**CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2026 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2026	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2026
ENTERPRISE FUNDS				
ELECTRIC	12,278,298	20,392,907	29,002,172	3,669,033
WATER	2,069,672	4,813,524	5,640,550	1,242,646
SEWER	547,858	3,253,593	3,389,949	411,502
UTILITY SERVICE DEPOSIT	401,761	20,000	500	421,261
REFUSE COLLECTION	99,695	1,334,590	1,316,605	117,680
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	293,947	2,083,460	2,083,460	293,947
CONTRACTOR MAINTENANCE DEPOSIT	70,635	50,000	50,000	70,635
SUBTOTAL	24,517,119	55,554,606	66,181,226	13,890,499
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS				
	-	547,946	547,946	-
NET GRAND TOTAL	24,517,119	55,006,660	65,633,280	13,890,499

**City of Tipp City
2026
Operating Budget**

2026 Budget - Revenues Classified by Source

Electric Revenues	20,197,907	36.36%
City Income Taxes	10,881,208	19.59%
Water Revenues	4,028,603	7.25%
Sale of Notes and Bonds	4,000,000	7.20%
Sewer Revenues	2,960,343	5.33%
Deposits	2,153,460	3.88%
Ambulance Runs	1,633,091	2.94%
Refuse Collection	1,334,590	2.40%
Interest Income	1,100,000	1.98%
Transfers In	772,946	1.39%
NAWA Charges	764,921	1.38%
Electric Excise Tax	739,247	1.33%
Gasoline Tax	629,466	1.13%
Property Taxes	562,970	1.01%
Other Miscellaneous Revenues	509,950	0.92%
Utility Billing Reimbursements	503,895	0.91%
Local Government Funds	436,336	0.79%
Pool Revenues	424,763	0.76%
Administrative Reimbursements	341,195	0.61%
Permissive License Fees	224,221	0.40%
Federal/State Grants	220,000	0.40%

**City of Tipp City
2026
Operating Budget**

2026 Budget - Revenues Classified by Source

School Payment for Resource Officers	200,000	0.36%
Franchise Fees	165,000	0.30%
PILOT Payments	105,000	0.19%
Motor Vehicle License Fees	103,494	0.19%
Licenses, Permits, Inspections	101,250	0.18%
Hotel-Motel Tax	80,000	0.14%
Electric Extension Fees	80,000	0.14%
Reimbursements and Refunds	77,500	0.14%
Other State Levied-Shared Fees	72,977	0.13%
Donations	52,500	0.09%
Rental Income	30,000	0.05%
Sale of Assets	30,000	0.05%
Other Charges for Services	23,000	0.04%
Assessments	8,498	0.02%
Fines, Forfeitures, and Costs	6,275	0.01%
Fire Run Contracts	-	0.00%
 Total	55,554,606	100.00%

**City of Tipp City
2026 Operating Budget**

2026 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	\$ 58,058	\$ 53,810	\$ -	\$ 1,500	\$ -	\$ -	\$ 113,368
Boards & Commissions	-	43,000	-	-	-	-	43,000
Administration	510,870	40,200	-	1,000	-	-	552,070
Buildings & Facilities	208,795	244,017	-	500	-	-	453,312
Finance: Administration	314,540	27,770	-	300	-	-	342,610
Finance: Utility Billing	472,753	84,130	-	3,000	-	-	559,883
Finance: Income Tax	275,265	37,345	-	300	-	100,000	412,910
Law	201,334	24,150	-	-	-	-	225,484
Police	4,117,599	328,380	-	13,000	-	-	4,458,979
Fire/EMS	3,616,192	474,544	-	75,000	-	-	4,165,736
Community-Economic Dev.	361,676	150,350	-	500	-	-	512,526
Engineering	153,644	138,785	-	-	-	-	292,429
Parks	656,222	173,215	-	625	-	-	830,062
Recreation	-	17,700	-	-	-	-	17,700
Non-Department	-	435,368	-	-	450,000	500	885,868
Total General Fund	10,946,948	2,272,764	-	95,725	450,000	100,500	13,865,937
Pool Fund	-	484,073	-	-	-	-	484,073
Street Fund	511,599	182,720	-	1,000	-	-	695,319
State Highway Fund	-	46,500	-	-	-	-	46,500
Municipal Road Fund	146,038	172,200	-	2,000	-	-	320,238
Justice Dept Law Enforcement Fund	-	-	-	15,000	-	-	15,000
OneOhio Opioid Fund	-	-	-	28,000	-	-	28,000
Law Enforcement Fund	-	-	-	-	-	-	-
Enforcement & Education	-	1,000	-	4,000	-	-	5,000
Drug Law Enforcement	-	-	-	-	-	-	-
Fieldstone TIF Fund	-	105,000	-	-	-	-	105,000
Bond Retirement	-	-	48,182	-	-	-	48,182
Special Assess Bond Retirement	-	-	-	-	-	-	-

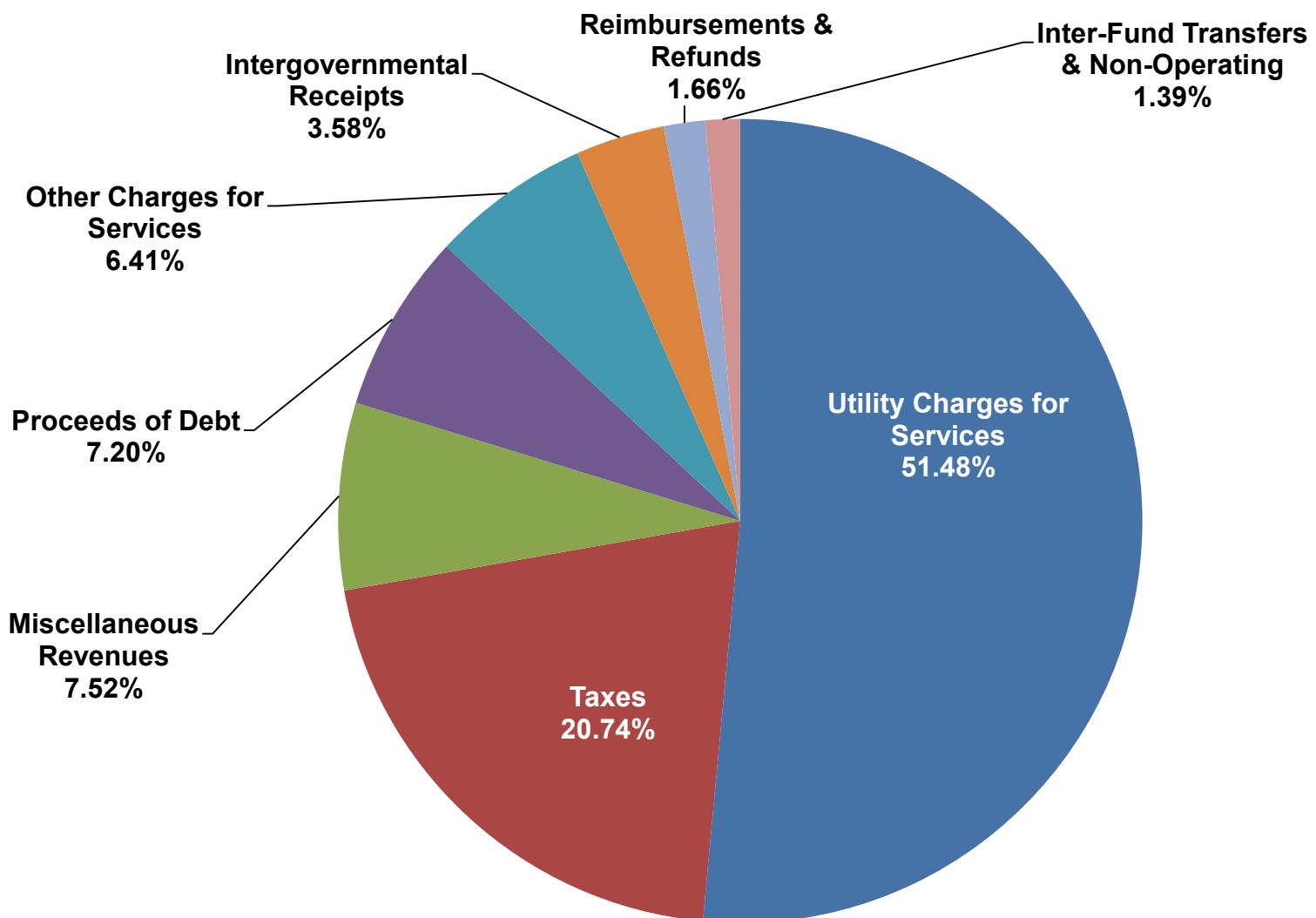
**City of Tipp City
2026 Operating Budget**

2026 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Capital Improvement Reserve	-	112,851		4,225,584	48,181	100,000	4,486,616
Uptown Redevelopment Project	-	-	4,473,125	-	-	-	4,473,125
Parks Capital Improvement	-	-	-	125,000	-	-	125,000
Electric Fund	2,128,186	17,982,233	474,800	8,084,000	322,953	10,000	29,002,172
Electric Improvement Reserve	-	-	-	-	-	-	-
Water Fund	1,269,003	2,727,025	148,122	1,299,500	193,400	3,500	5,640,550
Water Tower Construction Fund	-	-	-	-	-	-	-
Sewer Fund	546,125	1,810,462	296,380	280,500	202,982	253,500	3,389,949
Utility Service Deposits	-	-	-	-	-	500	500
Refuse Collection	-	1,274,105	-	-	42,500	-	1,316,605
Self-Insurance Fund	-	2,083,460	-	-	-	-	2,083,460
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Total All Funds	\$ 15,547,899 23.49%	\$ 29,254,393 44.20%	\$ 5,440,609 8.22%	\$ 14,160,309 21.40%	\$ 1,260,016 1.90%	\$ 518,000 0.78%	\$ 66,181,226 100.00%

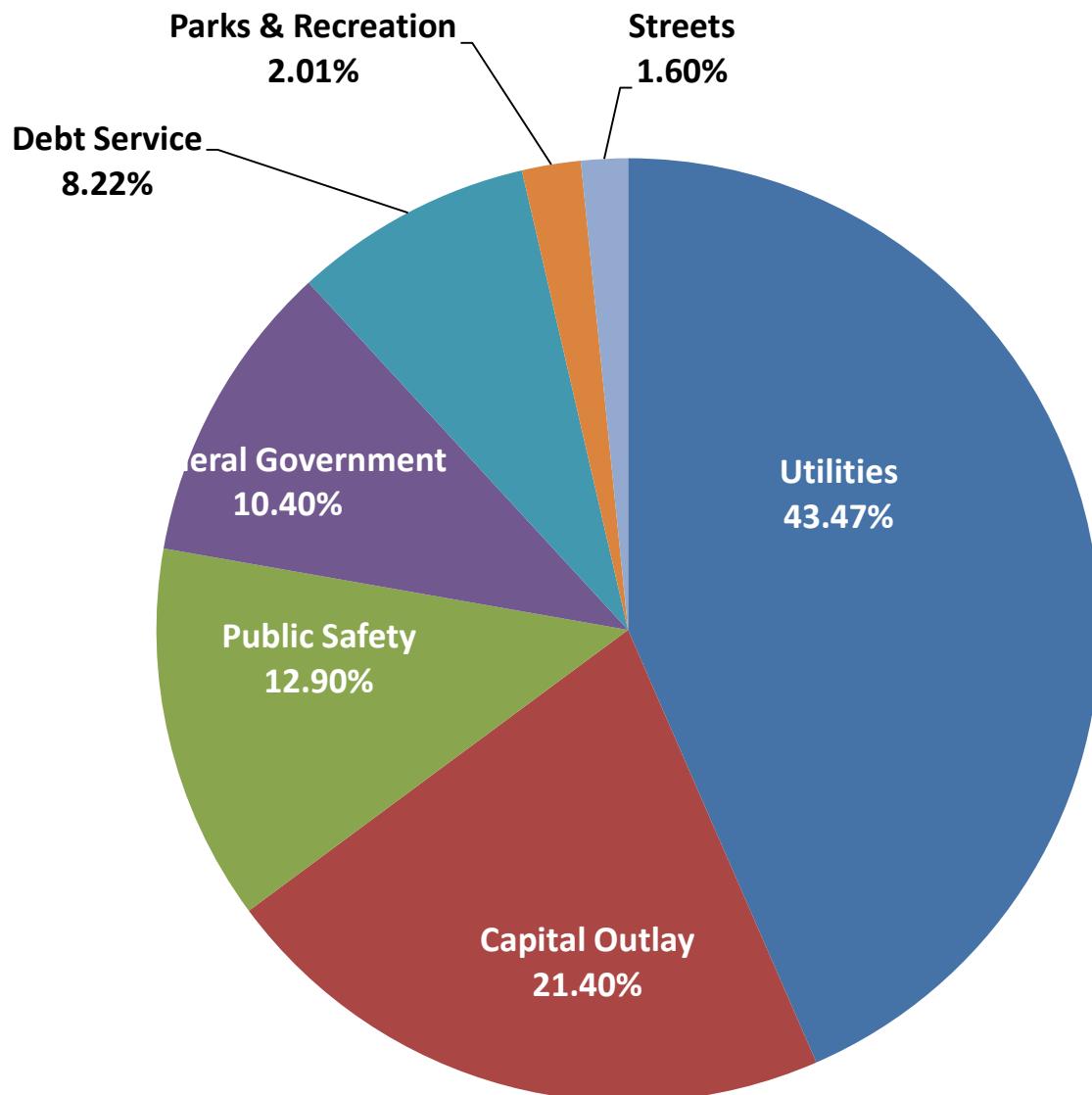
Sources of Funds

2026 Operating Budget

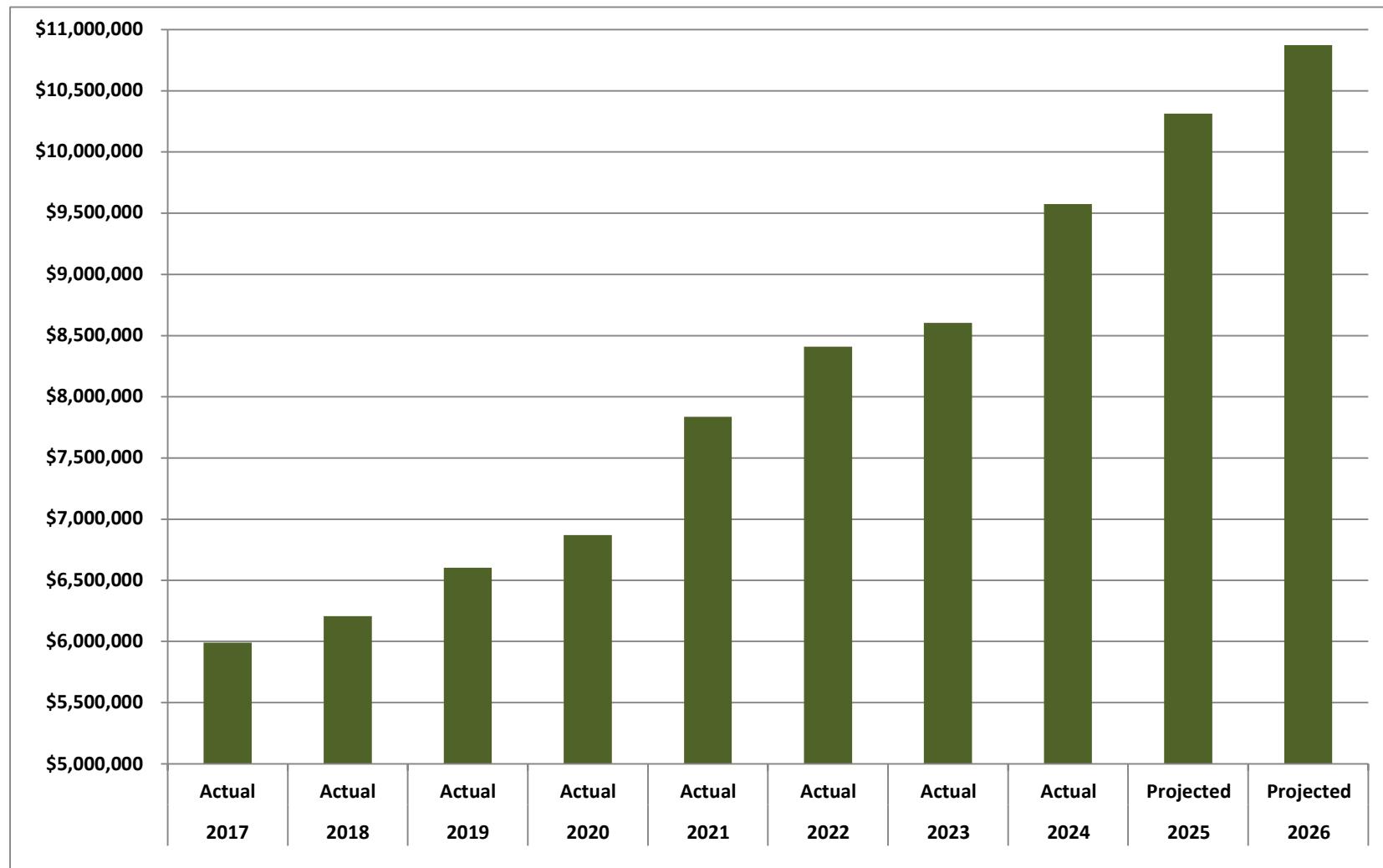


Uses of Funds

2026 Operating Budget



Income Tax Receipts 2017-2026



**CITY OF TIPP CITY
DEBT STATEMENT**

PURPOSE	ISSUED	PRINCIPAL OUTSTANDING		RATE	MATURITY DATE	PRINCIPAL 2026	INTEREST 2026	FUND
		1/1/2026						
Short-Term Notes								
Uptown Redevelopment BANS	11/20/2025	\$ 4,250,000		5.25%	11/19/2026	\$ 225,000	\$ 223,125	Uptown Redevelopment
Total - Bond Anticipation Notes								
GENERAL OBLIGATION BONDS								
Substation 1/1A/4 Improvement Bonds	2/9/2022	\$ 5,610,970	4.00-4.50%	4.00-4.50%	12/1/2042	\$ 250,000	\$ 224,800	Electric
Total - Bonds								
STATE LOANS								
OWDA Industrial Sewer Expansion Project	2/1/2025	\$ 5,000,000		4.00%	6/30/2045	\$ 180,000	\$ 106,604	Sewer
Total Interest Bearing State Loans								
OPWC Loan - AMR Project	11/1/2011	\$ 217,500		0.00%	11/1/2031	\$ 30,000	\$ -	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$ 195,563		0.00%	12/1/2032	\$ 21,500	\$ -	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$ 683,156		0.00%	12/1/2033	\$ 70,000	\$ -	CIRF/Water/Sewer
OPWC Loan - Water Tower #4 Construction	12/1/2020	\$ 1,255,000		0.00%	12/1/2040	\$ 90,000	\$ -	Water
Total - 0% State Loans								
Total All Debt								
		\$ 17,212,189				\$ 866,500	\$ 554,529	

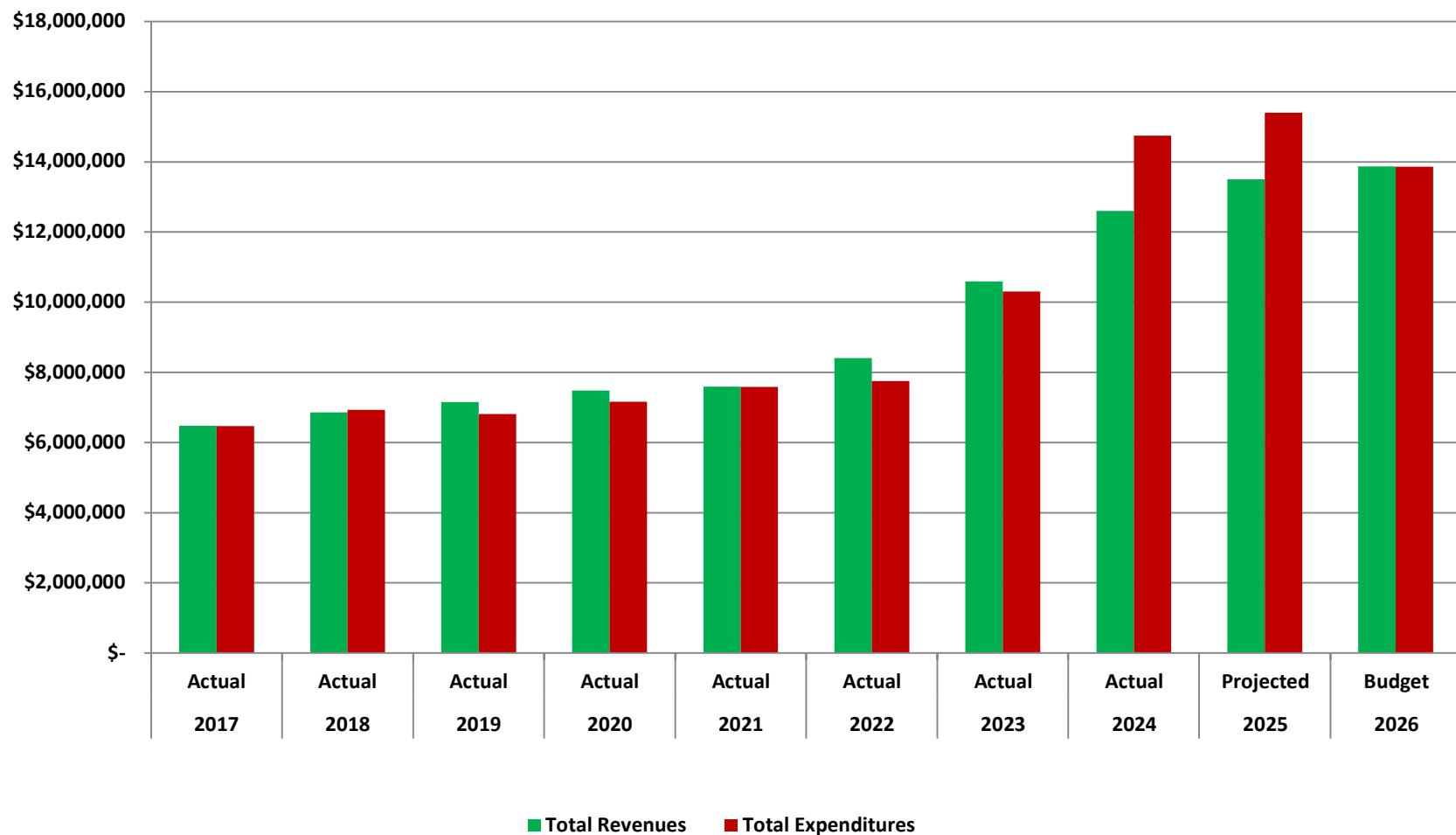
**CITY OF TIPP CITY
2026 OPERATING BUDGET**

STAFFING PLAN

	Full-Time Equivalents								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Fund									
Administration	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.00
Buildings & Facilities	1.75	2.00	2.00	2.00	1.60	1.60	1.60	1.60	1.60
Finance: Administration	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.00	2.00
Finance: Utility Billing *	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.00	2.50	2.50
Law	0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00	1.00
Police	22.70	22.70	22.70	22.70	22.70	24.70	24.70	26.70	26.70
Fire/EMS	33.00	32.50	34.00	46.00	48.00	55.00	39.00	52.00	52.00
Community-Economic Dev.	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Engineering	1.50	0.10	0.10	0.10	0.10	0.10	0.10	1.10	1.10
Parks	5.50	5.35	5.35	5.35	5.25	5.75	5.75	5.75	5.75
Total General Fund	78.22	75.92	77.42	89.42	89.92	100.42	86.05	102.15	102.15
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS									
Special Revenue Funds									
Street Fund	4.96	4.71	4.71	4.71	4.71	5.21	5.21	5.21	5.21
Municipal Road Fund	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Total Special Revenue Funds	6.21	5.96	5.96	5.96	5.96	6.46	6.46	6.46	6.46
Enterprise Funds									
Electric Fund: Administration	1.50	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35
Electric Fund: Distribution	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00
Water Fund: Administration	0.65	0.60	0.60	0.60	0.60	0.75	0.75	0.75	0.75
Water Fund: Distribution	3.76	3.76	3.76	3.30	4.26	4.26	4.26	4.26	4.26
Water Fund: Treatment	4.40	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Sewer Fund: Administration	0.65	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sewer Fund: Distribution	3.96	3.96	3.96	3.96	4.46	4.46	4.46	4.46	4.46
Total Enterprise Funds	25.92	27.62	27.62	27.16	28.62	28.62	28.77	28.77	29.77
Total Full-Time Equivalents	110.35	109.50	111.00	122.54	124.50	135.50	121.28	137.38	138.38

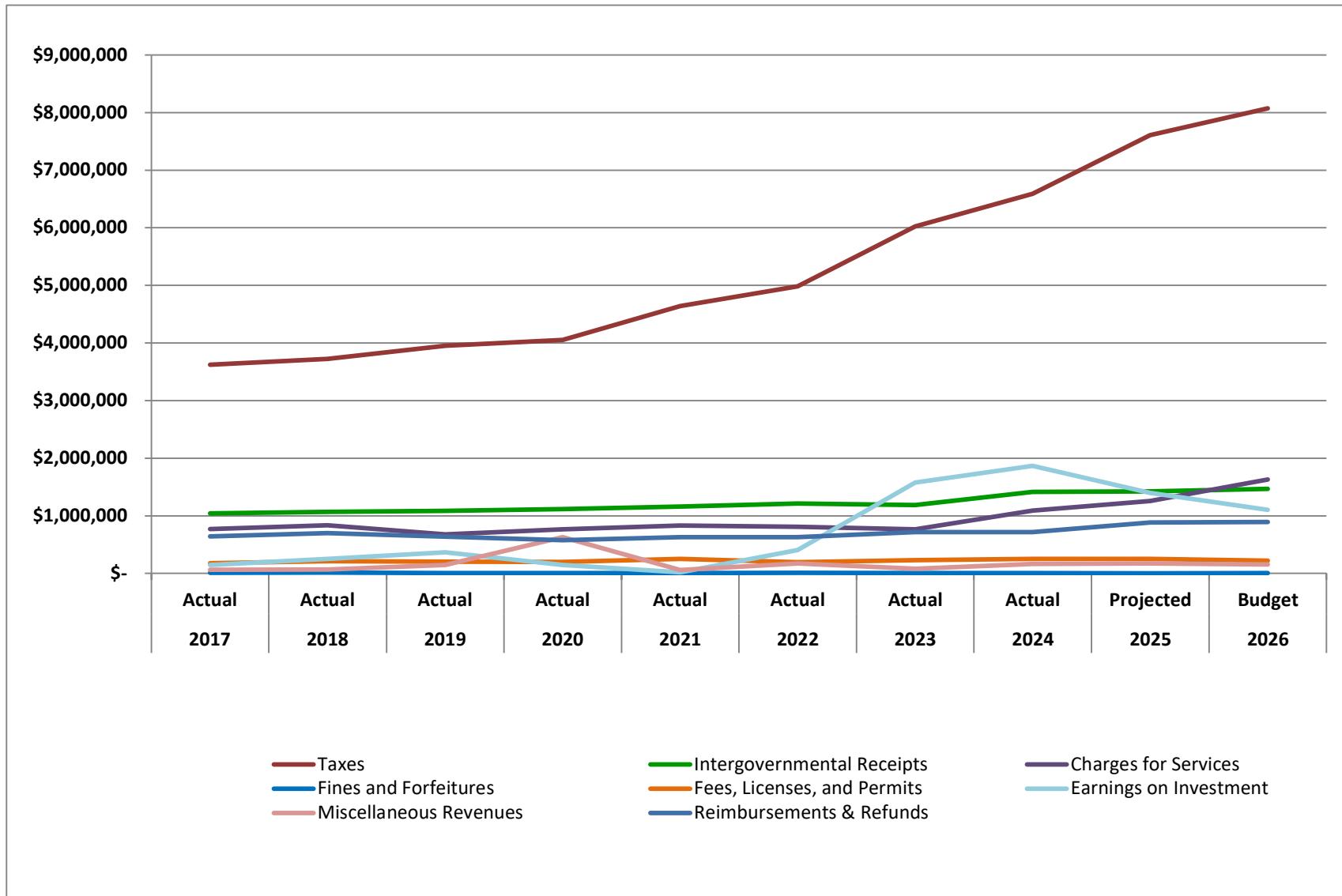
Revenue and Expenditure Trends

Totals for General Fund 2017 - 2026

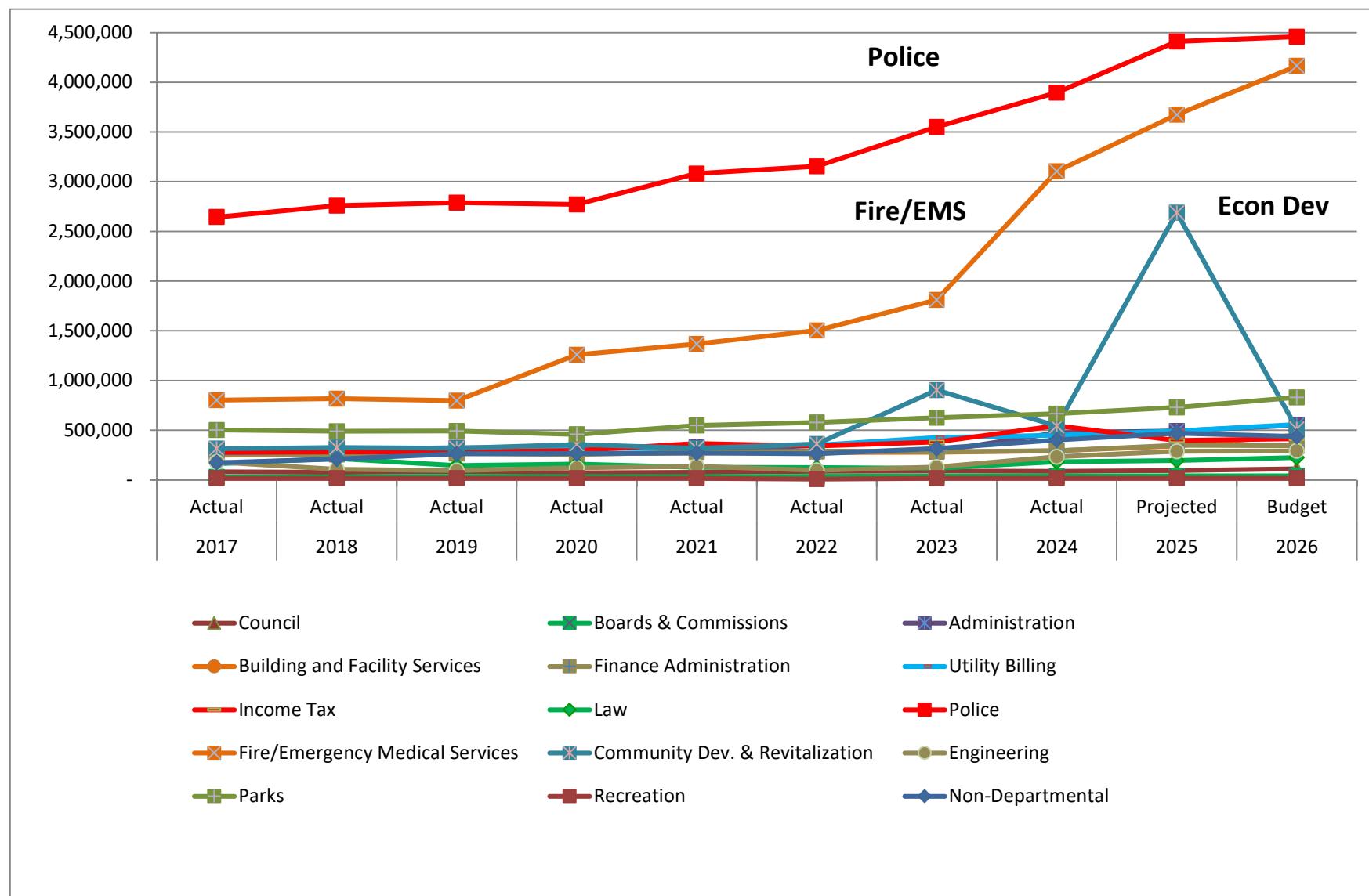


General Fund Revenue Trends

2017 - 2026



General Fund Expenditures by Department 2017- 2026



2026 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
Revenues							
Taxes	6,024,449	6,590,912	7,748,280	7,609,655	8,082,418	8,396,885	4.31%
Intergovernmental Receipts	1,189,562	1,414,217	1,425,998	1,422,117	1,468,560	1,510,301	2.98%
Charges for Services	767,951	1,089,824	1,164,211	1,257,345	1,656,091	1,667,036	42.25%
Fines and Forfeitures	3,215	5,816	5,250	2,775	5,275	5,275	0.48%
Fees, Licenses, and Permits	226,859	247,505	217,657	251,391	256,250	258,850	17.73%
Earnings on Investment	1,579,839	1,865,670	1,500,000	1,400,000	1,100,000	1,050,000	-26.67%
Miscellaneous Revenues	83,405	162,854	108,100	172,378	155,600	132,600	43.94%
Reimbursements & Refunds	718,215	719,469	870,216	881,596	895,090	971,763	2.86%
Total Operating Receipts	10,593,495	12,096,267	13,039,712	12,997,257	13,619,284	13,992,711	4.44%
Expenditures							
Council	88,169	86,474	114,235	94,344	113,368	112,084	-0.76%
Boards & Commissions	38,268	37,445	43,000	39,700	43,000	43,000	0.00%
Administration	287,013	473,171	511,400	491,091	552,070	549,383	7.95%
Building and Facility Services	278,472	293,945	418,369	340,308	453,312	454,586	8.35%
Finance Administration	281,854	292,241	371,256	349,794	342,610	402,627	-7.72%
Utility Billing	425,293	450,303	503,915	491,283	559,883	635,598	11.11%
Income Tax	380,011	547,033	395,331	395,696	412,910	452,997	4.45%
Law	117,873	181,075	218,193	194,762	225,484	229,728	3.34%
Police	3,550,914	3,895,012	4,204,930	4,411,408	4,458,979	4,511,719	6.04%
Fire/Emergency Medical Services	1,810,277	3,104,496	3,825,709	3,673,211	4,165,736	4,160,717	8.89%
Community Dev. & Revitalization	902,291	542,971	557,039	2,688,347	512,526	523,288	-7.99%
Engineering	129,604	232,114	278,538	288,320	292,429	292,555	4.99%
Parks	625,756	665,171	731,822	728,046	830,062	792,838	13.42%
Recreation	17,700	17,700	17,700	17,700	17,700	17,700	0.00%
Non-Departmental	316,274	401,146	427,569	471,619	435,368	451,312	1.82%
Total Program Expenditures	9,249,769	11,220,297	12,619,006	14,675,628	13,415,437	13,630,133	6.31%
Total Receipts Over/(Under) Program Disbursements	1,343,726	875,970	420,706	(1,678,371)	203,847	362,578	-51.55%

2026 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
Other Financing Sources/(Uses)							
Sale/(Purchase) of Assets	-	-	-	-	-	-	0.00%
Refunds	(72)	(697)	(500)	(522)	(500)	(500)	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	(550,000)	(3,025,000)	(475,000)	(475,000)	(450,000)	(450,000)	-5.26%
Advances In	-	500,000	500,000	500,000	250,000	-	-50.00%
Advances (Out)	(500,000)	(500,000)	(250,000)	(250,000)	-	-	-100.00%
Total Other Financing Receipts/(Disbursements)	(1,050,072)	(3,025,697)	(225,500)	(225,522)	(200,500)	(450,500)	-11.09%
Excess/(Deficiency) of Revenues Over Expenditures	293,654	(2,149,727)	195,206	(1,903,893)	3,347	(87,922)	
Fund Balance January 1st	7,340,641	7,634,295	5,484,568	5,484,568	3,580,676	3,584,023	
Fund Balance December 31st	7,634,295	5,484,568	5,679,774	3,580,676	3,584,023	3,496,101	
Reserve For Encumbrances	149,289	125,000	157,790	125,000	125,000	125,000	
Unencumbered Cash 12/31	7,485,006	5,359,568	5,521,984	3,455,676	3,459,023	3,371,101	

GENERAL FUND REVENUE ANALYSIS

Taxes	\$8,082,418	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 4.0%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,468,560	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$739,247) and Local Government monies (\$436,336) received from the State of Ohio (passed through the Miami County Auditor's office).
Charges for Services	\$1,656,091	These are monies received for direct services provided. The EMS billing revenues (\$1,633,091) comprise 99% of anticipated receipts and are anticipated to increase substantially with the Township's commitment to assist in funding Fire/EMS operations and the transition to a combined full-time/part-time department.
Fines and Forfeitures	\$5,275	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

2026 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
Taxes								
101.0000.41110	Property Tax	477,650	496,576	511,473	509,170	544,812	561,156	6.52%
101.0000.41210	Tangible Personal Property	12,961	14,915	15,362	16,969	18,157	18,702	18.19%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	5,446,482	5,989,707	7,146,444	7,003,515	7,439,448	7,737,026	4.10%
101.0000.41600	Hotel-Motel Tax	87,355	89,713	75,000	80,000	80,000	80,000	6.67%
	Total Taxes	6,024,449	6,590,912	7,748,280	7,609,655	8,082,418	8,396,885	4.31%
Intergovernmental								
101.0000.42100	Local Gov't Fund (County)	367,435	353,644	365,554	365,554	380,176	389,680	4.00%
101.0000.42300	Cigarette Tax	402	402	400	475	500	500	25.00%
101.0000.42400	Liquor & Beer	701	24,810	10,000	10,000	10,000	10,000	0.00%
101.0000.42500	Local Gov't Fund-State	53,689	50,581	51,500	54,000	56,160	57,845	9.05%
101.0000.42550	Property Tax Rollback	56,102	57,759	58,941	58,941	62,477	64,351	6.00%
101.0000.42900	Electric Excise Tax	674,071	699,747	732,363	725,039	739,247	761,424	0.94%
101.0000.43200	State Grants	16,042	43,923	20,000	20,000	20,000	20,500	0.00%
101.0000.43250	School Pymt for Resource Officers	21,120	178,283	187,240	187,240	200,000	206,000	6.81%
101.0000.43300	Local Grants	-	5,068	-	868	-	-	0.00%
	Total Intergovernmental	1,189,562	1,414,217	1,425,998	1,422,117	1,468,560	1,510,301	2.98%
Charges for Services								
101.0000.44115	Xerox Copies	-	38	50	-	50	50	0.00%
101.0000.44120	Towing & Storage Fees	290	650	500	500	500	500	0.00%
101.0000.44130	Witness Fees	170	144	100	100	150	150	50.00%
101.0000.44135	Police Charges for Services	4,920	3,774	1,500	5,000	5,000	5,000	233.33%
101.0000.44150	Ambulance Runs - City	415,924	492,626	425,000	512,184	550,000	563,750	29.41%
101.0000.44155	Ambulance Runs - Township	331,839	564,316	721,261	721,261	1,083,091	1,081,786	50.17%
101.0000.44170	Vet Memorial Charges	160	213	700	700	700	700	0.00%
101.0000.44171	Memorial Pavers - Dog Park	20	20	100	100	100	100	0.00%
101.0000.44172	Tree Board Tree Sale	-	-	-	-	1,500	-	100.00%
101.0000.44190	Other Charges	14,628	28,043	15,000	17,500	15,000	15,000	0.00%
	Total Charges for Services	767,951	1,089,824	1,164,211	1,257,345	1,656,091	1,667,036	42.25%
Fines and Forfeitures								
101.0000.45100	Court Cost & Fees	2,937	5,554	5,000	2,500	5,000	5,000	0.00%
101.0000.45200	Overtime Parking	278	262	250	275	275	275	10.00%
	Total Fines and Forfeitures	3,215	5,816	5,250	2,775	5,275	5,275	0.48%

GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$256,250	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 (\$65,000). These two receipt types comprise 64% of total Fees, Licenses, and Permit revenues and were budgeted based on trending analysis of the last 4-5 years.
Earnings on Investment	\$1,100,000	Additional rate increases are not anticipated, but neither is a quick reduction in rates going into 2026. Interest earnings for 2026 are anticipated slightly less than projected earnings for 2025 to protect from rate decreases, but budgeted interest earnings will remain higher than the historical trend for another year or two.
Miscellaneous Revenue	\$155,600	Miscellaneous revenues were budgeted based on trending analysis of the last 4-5 years. The largest component are anticipated refunds of prior year insurance claim payments from MVRMA.
Reimbursements and Refunds	\$1,145,090	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$341,195), the chargeback of the Utility Billing Department to the utility funds (\$503,895), and a return of the funds advanced to the Sewer Fund in 2025 (\$250,000).

2026 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
Fees, Licenses, and Permits								
101.0000.46210	Building Permits	25,995	21,965	25,000	25,000	25,000	25,000	0.00%
101.0000.46220	Zoning & Pre. Plat	3,285	1,300	2,500	3,500	2,500	2,500	0.00%
101.0000.46230	Sign Permits	757	624	700	700	750	750	7.14%
101.0000.46280	Contractor Registration Fee	3,220	3,700	3,000	3,000	3,000	3,000	0.00%
101.0000.46290	Other Permits	-	175	-	-	-	-	0.00%
101.0000.46300	Cable Franchise Fees	96,985	91,626	100,000	100,000	100,000	100,000	0.00%
101.0000.46305	Refuse Franchise Fees	56,820	59,910	61,457	61,457	65,000	67,600	5.77%
101.0000.46310	Inspection & Final Plat	39,797	68,205	25,000	57,734	60,000	60,000	140.00%
	Total Fees, Licenses and Permits	226,859	247,505	217,657	251,391	256,250	258,850	17.73%
Earnings on Investment								
101.0000.47200	Interest	1,579,839	1,865,670	1,500,000	1,400,000	1,100,000	1,050,000	-26.67%
	Total Earnings on Investment	1,579,839	1,865,670	1,500,000	1,400,000	1,100,000	1,050,000	-26.67%
Miscellaneous Revenue								
101.0000.47300	Rental Income	43,901	25,811	32,500	25,079	30,000	32,500	-7.69%
101.0000.47330	Rent-Canoes	-	-	500	-	-	-	-100.00%
101.0000.47420	Assessments	-	7,825	2,500	2,738	3,000	2,500	20.00%
101.0000.47700	Donations	1,918	4,655	5,000	5,000	5,000	5,000	0.00%
101.0000.47702	Donations - Fire	3,088	9,901	5,000	5,000	5,000	5,000	0.00%
101.0000.47703	Donations - Police	9,270	-	5,000	5,000	5,000	5,000	0.00%
101.0000.47704	Donations - Parks	7,058	5,224	7,500	7,500	7,500	7,500	0.00%
101.0000.47820	Unclaimed Monies & Overages	-	-	100	22,061	100	100	0.00%
101.0000.47890	Other Misc. Revenue	18,170	109,438	50,000	100,000	100,000	75,000	100.00%
	Total Miscellaneous Revenue	83,405	162,854	108,100	172,378	155,600	132,600	43.94%
101.0000.49210	Reimbursement & Refunds	45,789	19,872	50,000	100,000	50,000	50,000	0.00%
101.0000.49220	Adm. Reimbursement	289,214	357,748	366,692	328,072	341,195	349,725	-6.95%
101.0000.49230	Utility Billing Reimb.	382,764	341,715	453,524	453,524	503,895	572,039	11.11%
	Total Reimbursement & Refunds	717,767	719,335	870,216	881,596	895,090	971,763	2.86%
Other Financing Sources								
101.0000.49310	Refunds	448	134	-	-	-	-	0.00%
101.0000.49510	Advances Repaid	-	500,000	500,000	500,000	250,000	-	-50.00%
	Total Other Financing Sources	448	500,134	500,000	500,000	250,000	-	-50.00%
	Total Receipts	10,593,495	12,596,267	13,539,712	13,497,257	13,869,284	13,992,711	2.43%

GENERAL FUND - DEPARTMENT: COUNCIL

Commentary:

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

	F/P/S	STAFFING (FTE)									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Clerk of Council	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Council TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

	PERFORMANCE MEASURES									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>	
Council Meetings	25	24	24	24	25	24	29	24	24	
No. of Ordinances	37	30	30	28	34	41	37	38	40	
No. of Resolutions	43	40	61	45	49	59	54	50	50	

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at \$5,000/yr. Clerk of Council at \$13,835/yr.

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

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

Historical Record Archiving - \$10,000 annually for bulk digitization of the City's old Council records.

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

Equipment - \$1,500 for replacement I-pads for new Council Members.

GENERAL FUND - DEPARTMENT: CITY COUNCIL

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1010.51010	Salary - Council	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
101.1010.51015	Salary - Clerk	11,705	12,183	13,125	13,000	13,835	14,550	5.41%
101.1010.51110	O.P.E.R.S.	2,222	2,405	2,465	4,000	2,500	2,500	1.42%
101.1010.51120	Social Security	1,912	1,860	1,860	1,938	2,000	2,000	7.53%
101.1010.51125	Medicare	669	676	698	696	708	718	1.48%
101.1010.51200	Health Insurance	3,214	3,279	4,016	3,500	3,605	3,785	-10.23%
101.1010.51300	Worker's Compensation	180	378	461	400	410	420	-11.06%
	Sub-Total Personnel	54,902	55,781	57,625	58,534	58,058	58,974	0.75%
101.1010.52100	Travel & Training	3,337	4,331	5,000	5,000	5,000	5,000	0.00%
101.1010.53600	Legal Advertising	4,658	1,129	5,000	1,500	2,500	2,500	-50.00%
101.1010.53700	Printing & Reproduction	1,097	580	1,500	1,000	1,500	1,500	0.00%
101.1010.53710	Code Supplement	10,546	11,423	15,000	15,000	15,000	15,000	0.00%
101.1010.53720	Historical Record Archiving	-	-	10,000	-	10,000	10,000	0.00%
101.1010.53800	Dues & Subscriptions	6,829	1,512	1,810	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	5,634	8,844	15,000	10,000	15,000	15,000	0.00%
101.1010.54100	Office Supplies	471	166	1,500	500	1,500	1,000	0.00%
101.1010.54700	Other Supplies	695	1,083	1,500	1,000	1,500	1,000	0.00%
	Sub-Total Other Operating	33,267	29,068	56,310	35,810	53,810	52,810	-4.44%
101.1010.55200	Equipment	-	1,625	300	-	1,500	300	400.00%
Total City Council		88,169	86,474	114,235	94,344	113,368	112,084	-0.76%

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)									
		2018	2019	2020	2021	2022	2023	2024	2025	2026	
	F/P/S	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Secretary	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BOARDS & COMMISSIONS TOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

BUDGET HIGHLIGHTS

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

Other Contractual - primary expense is online agenda management software.

GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1020.52100	Travel & Training	489	459	500	500	500	500	0.00%
101.1020.53383	Contract - Cable A. Com.	28,000	28,000	28,000	28,000	28,000	28,000	0.00%
101.1020.53600	Legal Advertising	1,003	-	1,500	1,000	1,500	1,500	0.00%
101.1020.53700	Printing & Reproduction	597	581	1,000	700	1,000	1,000	0.00%
101.1020.53800	Dues & Subscriptions	375	425	500	500	500	500	0.00%
101.1020.53990	Other Contractual	7,191	6,983	10,000	7,500	10,000	10,000	0.00%
101.1020.54100	Office Supplies	569	484	500	500	500	500	0.00%
101.1020.54700	Other Supplies	44	513	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	38,268	37,445	43,000	39,700	43,000	43,000	0.00%
101.1020.55200	Equipment	-	-	-	-	-	-	0.00%
Total Boards & Commissions		38,268	37,445	43,000	39,700	43,000	43,000	0.00%

GENERAL FUND - DEPARTMENT: ADMINISTRATION

Commentary:

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

STAFFING (FTE)

	<u>F/P/S</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	F	1.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00
ADMINISTRATION TOTAL		3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.00

BUDGET HIGHLIGHTS

Wages and Benefits - Includes Cost of Living increases for the City Manager, HR Manager, and Administrative Assistant

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

Utilities - City Manager's cell phone and tablet charges

Equipment - I-Pad for the Administrative Assistant/Clerk of Council

GENERAL FUND - DEPARTMENT: ADMINISTRATION

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.1030.51000	Salary & Wages	207,027	307,461	344,015	332,901	367,710	364,469	6.89%
101.1030.51110	O.P.E.R.S.	33,240	42,118	48,162	46,606	51,479	51,026	6.89%
101.1030.51125	Medicare	2,924	4,388	4,988	4,827	5,333	5,285	6.91%
101.1030.51200	Health Insurance	24,371	60,563	69,397	73,348	75,548	76,303	8.86%
101.1030.51300	Worker's Compensation	2,700	2,135	5,237	4,500	4,600	4,700	-12.16%
101.1030.51400	Life Insurance	212	194	200	200	200	200	0.00%
101.1030.51600	Vehicle Allowance	4,800	5,354	6,000	6,000	6,000	6,000	0.00%
	Sub-Total Personnel	275,274	422,213	478,000	468,382	510,870	507,983	6.88%
101.1030.52100	Travel & Training	1,545	5,416	20,000	11,253	20,000	20,000	0.00%
101.1030.53100	Utilities	1,231	736	1,200	750	1,000	1,200	-16.67%
101.1030.53700	Printing & Reproduction	1,047	1,070	1,200	1,000	1,200	1,200	0.00%
101.1030.53800	Dues & Subscriptions	3,183	2,657	6,000	3,106	5,000	6,000	-16.67%
101.1030.53990	Other Contractual	3,176	39,599	2,000	4,500	8,500	8,500	325.00%
101.1030.54100	Office Supplies	1,305	1,088	1,500	1,000	1,500	1,000	0.00%
101.1030.54500	HR Supplies	-	-	-	-	2,000	2,000	100.00%
101.1030.54700	Other Supplies	52	392	1,000	1,100	1,000	1,000	0.00%
	Sub-Total Other Operating	11,539	50,958	32,900	22,709	40,200	40,900	22.19%
101.1030.55200	Equipment	200	-	500	-	1,000	500	100.00%
Total Administration		287,013	473,171	511,400	491,091	552,070	549,383	7.95%

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

Commentary:

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

	F/P/S	STAFFING (FTE)		2018	2019	2020	2021	2022	2023	2024	2025	2026
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian	P	0.75	1.00	1.00	1.00	0.60	0.60	0.60	0.60	0.60	0.60	0.60
BUILDING & FACILITY SERVICES TOTAL		1.75	2.00	2.00	2.00	1.60						

BUDGET HIGHLIGHTS

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

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

GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1040.51000	Salary & Wages	113,673	122,431	142,338	140,915	158,136	156,834	11.10%
101.1040.51110	O.P.E.R.S.	16,001	16,732	19,927	19,728	22,139	21,957	11.10%
101.1040.51125	Medicare	428	388	437	437	459	475	5.03%
101.1040.51200	Health Insurance	25,632	25,710	25,427	24,896	25,643	25,899	0.85%
101.1040.51300	Worker's Compensation	1,100	1,046	2,167	1,350	1,418	1,489	-34.56%
101.1040.51400	Life Insurance	69	190	75	500	500	500	566.67%
101.1040.51500	Uniforms	160	-	250	260	500	500	100.00%
	Sub-Total Personnel	157,063	166,497	190,621	188,086	208,795	207,654	9.53%
101.1040.52100	Travel & Training	-	3,244	3,000	3,595	3,000	3,000	0.00%
101.1040.53100	Utilities	19,759	22,083	25,000	23,000	25,000	25,000	0.00%
101.1040.53323	Computer Network Services	6,592	3,413	7,000	10,000	10,000	10,000	42.86%
101.1040.53325	Software Upgrades/Security	-	-	72,320	-	72,520	72,520	0.28%
101.1040.53410	Equipment Maintenance	13,586	20,548	17,500	22,500	20,000	20,000	14.29%
101.1040.53420	Facilities Maintenance	9,712	11,233	12,500	12,500	12,500	12,500	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	26,476	26,209	27,500	30,000	30,000	30,000	9.09%
101.1040.53422	Generator Maintenance	-	-	10,000	-	10,000	10,000	0.00%
101.1040.53500	Insurance	21,952	18,844	20,728	21,952	24,147	26,562	16.49%
101.1040.53800	Dues & Subscriptions	75	-	100	75	100	100	0.00%
101.1040.53990	Other Contractual	19,531	19,077	25,000	25,000	30,000	30,000	20.00%
101.1040.54200	Equipment Operation	3,383	970	1,300	900	1,250	1,250	-3.85%
101.1040.54310	Maintenance Supplies	-	1,816	5,000	2,000	5,000	5,000	0.00%
101.1040.54700	Other Supplies	343	11	300	700	500	500	66.67%
	Sub-Total Other Operating	121,409	127,448	227,248	152,222	244,017	246,432	7.38%
101.1040.55200	Equipment	-	-	500	-	500	500	0.00%
	Sub-Total Capital Outlay	-	-	500	-	500	500	0.00%
Total Building and Facility Services		278,472	293,945	418,369	340,308	453,312	454,586	8.35%

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	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>
Finance Director	F	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
Clerk	P	0.40	0.40	0.40	0.40	0.40	0.40	0.40
		2.40						

FINANCE - ADMINISTRATION TOTAL

PERFORMANCE MEASURES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>
A/ P Checks Issued	2,782	2,799	2,734	2,860	2,893	3,052	2,879
Purchase Orders Issued	1,878	1,875	1,497	1,662	2,140	1,919	1,907
GFOA Certificate	X	X	X	X	X	X	In Progress

BUDGET HIGHLIGHTS

Salary & Wages - Includes wage and benefit costs for the Finance Director and one Account 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>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1070.51000	Salary & Wages	177,140	184,761	253,091	237,500	223,049	278,645	-11.87%
101.1070.51050	Wages - part time	9,295	2,958	-	-	-	-	0.00%
101.1070.51110	O.P.E.R.S.	25,706	25,878	28,433	26,250	31,227	30,820	9.83%
101.1070.51125	Medicare	2,561	2,545	3,670	3,444	3,234	3,192	-11.87%
101.1070.51200	Health Insurance	50,039	52,954	52,380	50,000	51,500	55,570	-1.68%
101.1070.51300	Worker's Compensation	1,809	1,795	3,282	2,000	2,200	2,500	-32.97%
101.1070.51400	Life Insurance	138	186	150	150	150	150	0.00%
101.1070.51600	Vehicle Allowance	3,014	3,180	3,180	3,180	3,180	3,180	0.00%
	Sub-Total Personnel	269,702	274,257	344,186	322,524	314,540	374,057	-8.61%
101.1070.52100	Travel & Training	730	292	2,000	3,000	2,000	2,500	0.00%
101.1070.53410	Equipment Maintenance	5,506	1,697	14,500	10,000	10,000	10,000	-31.03%
101.1070.53700	Printing & Reproduction	2,130	1,781	1,500	3,000	3,000	3,000	100.00%
101.1070.53800	Dues & Subscriptions	220	120	270	270	270	270	0.00%
101.1070.53990	Other Contractual	1,645	9,350	6,000	8,500	10,000	10,000	66.67%
101.1070.54100	Office Supplies	1,859	2,047	2,000	2,000	2,000	2,000	0.00%
101.1070.54700	Other Supplies	62	408	500	500	500	500	0.00%
	Sub-Total Other Operating	12,152	15,695	26,770	27,270	27,770	28,270	3.74%
101.1070.55200	Equipment	-	2,289	300	-	300	300	0.00%
Total Finance - Administration		281,854	292,241	371,256	349,794	342,610	402,627	-7.72%

GENERAL FUND-DEPARTMENT: FINANCE-UTILITY BILLING

Commentary:

This department is responsible for the billing and collection of all utility bills and miscellaneous billing for the City. Departmental expenses are charged back to the Utility funds.

STAFFING (FTE)

	F/P/S	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>
Finance Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance Clerk II	F	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
UTILITY BILLING TOTAL		3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00

PERFORMANCE MEASURES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>
Utility Bills Issued	63,636	64,101	64,430	65,548	69,065	69,719	70,068	70,068	70,418
Utility Connections	9,334	9,534	9,574	9,612	9,692	9,838	9,877	9,877	9,917
No. of ACH Payments	13,878	15,587	16,488	17,721	18,901	20,048	20,188	20,188	20,330
ACH Pymts./Bills Issued	21.81%	24.32%	25.59%	27.04%	27.37%	28.76%	28.81%	28.81%	28.87%
No. of Bills e-mailed	5,929	7,058	7,896	8,785	8,539	7,837	8,072	8,072	8,314
Active Utility Accounts	5,304	5,404	5,454	5,714	5,761	5,826	5,902	6,002	6,002
Electric Meters	5,071	5,171	5,221	5,268	5,240	5,300	5,376	5,476	5,476
Water Meters	4,263	4,363	4,413	4,460	4,452	4,538	4,614	4,714	4,714
*Refuse Customers Billed	4,163	4,263	4,313	4,267	4,139	4,186	4,262	4,362	4,362

BUDGET HIGHLIGHTS

Salary and Wages - Includes the Finance Supervisor & 3 FT Finance Clerks II's.

Postage - Cost of mailing utility bills is \$2,550/month, past due bills is \$450/month to include owner copies.

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation, outbound calls & texts for disconnections, outsourcing bill printing, emailed billings and collection costs.

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

2024 budget includes \$ for new folder/inserter. Costs to be split between departments 1070/1080/1090.

** Refuse # of customers billed dropped due to removing Liberty Commons and Windridge in October of 2022, with the changeover to Republic.*

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1080.51000	Salary & Wages	222,830	235,903	267,037	267,037	314,570	386,570	17.80%
101.1080.51075	Overtime	86	1,673	1,000	250	500	500	-50.00%
101.1080.51110	O.P.E.R.S.	31,073	33,133	37,525	37,420	44,110	42,290	17.55%
101.1080.51125	Medicare	2,892	3,077	4,065	3,876	4,568	5,613	12.37%
101.1080.51200	Health Insurance	94,687	97,745	104,751	103,500	106,605	107,671	1.77%
101.1080.51300	Worker's Compensation	1,454	1,781	3,947	2,000	2,100	2,205	-46.80%
101.1080.51400	Life Insurance	265	256	300	250	300	300	0.00%
	Sub-Total Personnel	353,287	373,568	418,625	414,333	472,753	545,148	12.93%
101.1080.52100	Travel & Training	4,364	4,998	7,500	6,900	7,500	7,500	0.00%
101.1080.53410	Equipment Maintenance	15,340	7,231	9,250	9,100	9,450	9,750	2.16%
101.1080.53700	Printing & Reproduction	1,072	3,487	6,540	3,000	6,540	6,700	0.00%
101.1080.53990	Other Contractual	13,265	12,255	12,000	13,750	13,140	13,500	9.50%
101.1080.54100	Office Supplies	3,573	3,562	5,500	4,700	5,500	6,000	0.00%
101.1080.54110	Postage	32,928	37,670	38,500	35,500	39,000	41,500	1.30%
101.1080.54700	Other Supplies	1,464	1,545	3,000	2,500	3,000	2,500	0.00%
	Sub-Total Other Operating	72,006	70,748	82,290	75,450	84,130	87,450	2.24%
101.1080.55200	Equipment	-	5,987	3,000	1,500	3,000	3,000	0.00%
Total Finance - Utility Billing		425,293	450,303	503,915	491,283	559,883	635,598	11.11%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

Commentary:

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

STAFFING (FTE)

	F/P/S	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.50	0.50
INCOME TAX TOTAL		2.25	2.25	2.25	2.25	2.25	2.25	2.00	2.50	2.50

PERFORMANCE MEASURES

All Funds	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimated</u>	2026 <u>Estimated</u>
Tax Receipts	\$ 6,206,490	\$ 6,602,714	\$ 6,867,987	\$ 7,836,881	\$ 8,408,008	\$ 8,604,089	\$ 9,575,505	\$ 10,313,078	\$ 10,881,208
Collection Cost as a % of Revenue	3.05%	2.93%	3.00%	2.89%	2.74%	2.78%	2.65%	2.78%	2.88%
Tax Refunds	\$ 172,175	\$ 165,004	\$ 170,855	\$ 263,719	\$ 207,191	\$ 248,149	\$ 438,899	\$ 200,000	\$ 200,000

BUDGET HIGHLIGHTS

Travel & Training - additional training related to the upgrade of the tax accounting system and new employees.

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

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

Equipment - includes the shared costs of the folder/inserter machine detailed in the Utility Billing Department.

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

GENERAL FUND - DEPARTMENT: FINANCE - INCOME TAX

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.1090.51000	Salary & Wages	130,506	136,283	154,358	145,317	163,688	200,980	6.04%
101.1090.51050	Wages - part time	9,292	7,634	26,000	25,000	26,000	26,000	0.00%
101.1090.51075	Overtime	314	912	500	500	500	500	0.00%
101.1090.51110	O.P.E.R.S.	19,554	19,830	25,320	23,914	26,626	26,877	5.16%
101.1090.51125	Medicare	1,861	1,913	2,615	2,477	2,758	3,298	5.46%
101.1090.51200	Health Insurance	49,764	51,254	52,380	52,380	53,951	55,570	3.00%
101.1090.51300	Worker's Compensation	1,326	1,289	2,563	1,516	1,592	1,671	-37.89%
101.1090.51400	Life Insurance	138	106	150	110	150	150	0.00%
	Sub-Total Personnel	212,755	219,221	263,886	251,214	275,265	315,047	4.31%
101.1090.52100	Travel & Training	987	-	1,100	-	1,000	1,000	-9.09%
101.1090.53410	Equipment Maintenance	10,746	18,654	15,000	18,905	20,500	20,500	36.67%
101.1090.53700	Printing & Reproduction	5,592	4,521	5,500	6,000	6,000	6,000	9.09%
101.1090.53800	Dues & Subscriptions	45	25	45	45	45	50	0.00%
101.1090.53990	Other Contractual	1,494	1,944	2,200	2,232	2,300	2,300	4.55%
101.1090.54100	Office Supplies	711	477	500	500	500	600	0.00%
101.1090.54110	Postage	7,090	6,629	6,800	6,800	7,000	7,200	2.94%
	Sub-Total Other Operating	26,665	32,250	31,145	34,482	37,345	37,650	19.91%
101.1090.55200	Equipment	-	2,288	300	-	300	300	0.00%
101.1090.57310	Tax Refunds	140,591	293,274	100,000	110,000	100,000	100,000	0.00%
Total Finance - Income Tax		380,011	547,033	395,331	395,696	412,910	452,997	4.45%

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	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00	1.00
Law Total		0.12	0.12	0.12	0.12	0.12	0.12	1.00	1.00	1.00

BUDGET HIGHLIGHTS

This change reflects the position of Law Director being assigned more hours (2,080) consistent with other full-time employees of the City.

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

We assumed it would take a couple of years to fully flesh out operating costs of this department, thus some of the percentage changes in Other Operating look significant; however, the total decrease to the Other Operating costs is ~\$3,000.

GENERAL FUND - DEPARTMENT: LAW

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.1100.51000	Salary & Wages	67,764	123,486	135,736	132,420	146,268	149,499	7.76%
101.1100.51110	O.P.E.R.S.	9,436	17,134	19,003	18,539	20,478	20,930	7.76%
101.1100.51125	Medicare	919	1,756	1,968	1,920	2,121	2,168	7.76%
101.1100.51200	Health Insurance	24,537	26,047	29,030	27,000	27,810	28,088	-4.20%
101.1100.51300	Worker's Compensation	459	659	2,066	1,350	1,417	1,488	-31.41%
101.1100.51400	Life Insurance	69	53	60	53	60	60	0.00%
101.1100.51600	Vehicle Allowance	-	2,079	3,180	3,180	3,180	3,180	0.00%
	Sub-Total Personnel	103,184	171,214	191,043	184,462	201,334	205,413	5.39%
101.1100.52100	Travel & Training	250	438	3,000	500	2,500	2,500	-16.67%
101.1100.53332	Public Defender Fees	4,885	4,885	5,000	4,885	5,000	5,000	0.00%
101.1100.53335	Other Legal Fees	7,153	913	10,000	1,000	10,000	10,000	0.00%
101.1100.53500	Insurance	1,500	1,500	1,650	1,500	1,650	1,815	0.00%
101.1100.53800	Dues & Subscriptions	850	1,835	2,000	1,625	2,000	2,000	0.00%
101.1100.53990	Other Contractual	-	290	500	290	500	500	0.00%
101.1100.54100	Office Supplies	51	-	5,000	500	2,500	2,500	-50.00%
	Sub-Total Other Operating	14,689	9,861	27,150	10,300	24,150	24,315	-11.05%
Total Law		117,873	181,075	218,193	194,762	225,484	229,728	3.34%

GENERAL FUND - DEPARTMENT: POLICE
Commentary:

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

STAFFING (FTE)

	<u>F/P/S</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Chief	F	1	1	1	1	1	1	1	1	1
Assistant Chief	F	0	1	1	1	1	1	1	1	1
Captain	F	0	0	0	0	0	0	0	1	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	0	0
Detective	F	1	1	1	1	1	1	1	3	3
Officer	F	12	12	12	12	12	12	12	12	12
DARE SRO	F	1	1	1	1	1	3	3	2	2
Records Supervisor	F	1	1	1	1	1	1	1	1	1
Police Specialist	F	0	0	0	0	0	0	0	1	1
Records Clerk	F	1	0	0	0	0	0	0	0	0
Records Clerk	P	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
POLICE TOTAL		22.7	22.7	22.7	22.7	22.7	24.7	24.7	26.7	26.7

PERFORMANCE MEASURES

		<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2025 Estimated</u>
Criminal Arrests:	Total	511	327	406	334	374	367	375	400	400
	Adult	418	301	372	312	349	343	350	370	370
	Juvenile	93	26	34	22	25	24	25	30	30
Calls for Service:	Total	13,599	14,326	13,000	24,891	25,975	27,087	27,000	28,000	28,000
	Criminal	2,926	1,945	1,600	3,106	2,834	3,820	4,000	4,500	4,500
	Non-Criminal	4,754	6,412	4,000	6,410	13,032	12,879	13,000	13,000	13,000
	Accident	223	152	110	163	230	237	300	300	300
	Crime Prevention	7,400	4,914	8,000	15,385	12,943	14,208	15,000	15,000	15,000
Traffic Related Calls:	Total	2,896	2,882	5,100	5,281	3,770	3,835	4,500	4,500	4,500
	Citations	657	380	150	275	399	457	500	500	500
	D.U.I.	55	55	30	50	31	39	40	40	40
	Accident	223	216	120	163	174	239	230	230	230
	Warnings	2016	1131	450	913	866	1407	1200	1200	1200
	Parking	209	111	50	50	50	165	150	150	150
<u>Response Time (hr:min:sec)</u>										
Time to Dispatch		0:11:17	0:10:00	0:11:17	0:11:17	0:11:17	0:12:48	0:10:40	0:11:00	0:11:00
Time Enroute		0:05:53	0:04:32	0:05:53	0:05:53	0:05:53	0:03:40	0:02:45	0:03:30	0:03:30
Time on Scene		0:23:26	0:23:20	0:23:26	0:23:26	0:23:26	0:26:47	0:27:04	0:30:00	0:30:00

GENERAL FUND - DEPARTMENT: POLICE

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,946,628	2,284,845	2,401,405	2,553,317	2,617,835	2,622,962	9.01%
101.2110.51025	Wages - Others	76,567	81,277	148,180	148,180	173,000	178,334	16.75%
101.2110.51075	Overtime	239,188	201,524	195,000	200,000	195,000	200,000	0.00%
101.2110.51110	O.P.E.R.S.	10,800	11,463	21,445	20,745	24,220	24,967	12.94%
101.2110.51115	Police Pension	419,212	464,438	505,324	550,663	562,567	564,592	11.33%
101.2110.51125	Medicare	31,676	36,079	39,796	42,072	43,295	43,519	8.79%
101.2110.51200	Health Insurance	380,397	386,261	448,112	429,858	432,932	454,579	-3.39%
101.2110.51300	Worker's Compensation	18,716	21,217	38,965	25,000	26,250	26,513	-32.63%
101.2110.51400	Life Insurance	1,553	1,590	2,268	2,468	2,500	2,500	10.23%
101.2110.51500	Uniforms	56,191	51,243	35,000	35,000	40,000	40,000	14.29%
	Sub-Total Personnel	3,180,928	3,539,937	3,835,495	4,007,303	4,117,599	4,157,964	7.36%
101.2110.52100	Travel & Training	56,092	23,090	35,200	60,648	41,000	41,000	16.48%
101.2110.53100	Utilities	26,260	27,986	33,360	30,000	33,360	33,360	0.00%
101.2110.53210	Rents & Leases	1,886	4,445	3,700	3,000	3,700	3,700	0.00%
101.2110.53410	Equipment Maintenance	5,722	8,862	6,195	6,195	6,195	6,395	0.00%
101.2110.53430	Vehicle Maintenance	43,235	38,207	35,280	35,280	41,300	42,000	17.06%
101.2110.53440	Radio Maintenance	1,126	410	2,500	7,165	2,500	3,000	0.00%
101.2110.53441	Vehicle Striping	3,032	2,532	2,400	2,400	2,400	3,000	0.00%
101.2110.53500	Insurance	26,750	31,512	35,750	30,000	35,000	38,500	-2.10%
101.2110.53700	Printing & Reproduction	3,848	5,109	4,000	5,000	5,000	5,000	25.00%
101.2110.53800	Dues & Subscriptions	5,645	12,787	14,750	12,500	14,750	15,000	0.00%
101.2110.53990	Other Contractual	87,517	88,509	70,000	75,000	53,375	60,000	-23.75%
101.2110.53991	DARE/SRO Expenses	5,661	5,996	6,000	6,537	-	-	-100.00%
101.2110.54100	Office Supplies	5,318	7,513	7,700	7,700	7,700	7,700	0.00%
101.2110.54200	Equipment Operation	59,210	68,430	60,000	60,000	60,000	60,000	0.00%
101.2110.54320	Firearm Supplies	12,986	12,267	12,000	12,000	12,000	12,000	0.00%
101.2110.54330	Photo Supplies	873	965	800	800	800	800	0.00%
101.2110.54700	Other Supplies	6,873	7,806	29,300	35,000	9,300	9,300	-68.26%
	Sub-Total Other Operating	352,034	346,426	358,935	389,225	328,380	340,755	-8.51%
101.2110.55200	Equipment	17,952	8,649	10,500	14,880	13,000	13,000	23.81%
Total Police		3,550,914	3,895,012	4,204,930	4,411,408	4,458,979	4,511,719	6.04%

GENERAL FUND - DEPARTMENT: FIRE/EMERGENCY MEDICAL SERVICES

STAFFING (FTE)											
	F/P/S	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	
Chief	F	1.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Asst. Chief	F	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Shift Commander/Captain	F					4.00	4.00	4.00	4.00	4.00	
Firefighter/Paramedic	F					8.00	4.00	4.00	12.00	12.00	
Paramedic / EMT	F	32.00	32.00	32.00	13.00	15.00	15.00	8.00	0.00	0.00	
Dual or Single Certified FF/EMT	P				23.00	23.00	23.00	18.00	21.00	21.00	
Firefighter					8.00	8.00	3.00	3.00	12.00	12.00	
Administrative Secretary	F								1.00	1.00	
Fire Inspector	P/S										
EMS TOTAL		33.00	32.50	34.00	46.00	48.00	55.00	39.00	52.00	52.00	
Volunteer hours - Fire		11,431	3,761	1,645	2,421	3,000	1,000	3,000	3,000	3,000	
Part time hours - TCFES		28,850	27,260	31,692	43,800	36,400	28,600	26,000	26,280	26,280	
PERFORMANCE MEASURES		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Estimated	
Total Calls	EMS	2,195	2,487	2,009	2,056	2,477	2,284	2,400	2,400	2,400	
	Fire	1,927	2,086	1,715	1,644	1,798	1,911	1,840	1,840	1,840	
	Fire	268	401	294	411	369	373	460	460	460	
City Calls	EMS/Fire	1,543	1,529	1,500	1,456	1,603	1,668	1,702	1,702	1,702	
Township Calls	EMS/Fire	547	515	509	506	564	616	598	598	598	
Mutual Aid		18	42	45	94	168	175	94	175	175	
Dollar Loss		\$415,500	\$643,000	\$200,000	\$110,900	\$500,000	\$363,120	\$200,000	\$200,000	\$200,000	
Total Overlapping Calls						24%	38%	38%	38%	38%	
Structure Fires		7	6	8	8	8	8	8	8	8	
Fire Insp.Conducted		221	226	238	186	398	285	235	450	450	
Total Training Hours		1,680	698	1,890	1,898	2,048	1,856	2,200	2,400	2,400	
Note: The City bills for EMS runs made inside and outside the City limits. The City also contracts with Monroe Township for Fire and EMS Services.											
As part of this contract the Township pays 27% of the costs of new medics and certain other capital improvement items purchased by the City.											
Total EMS Expenditures		817,918	865,846	1,205,102	1,544,778	1,501,976	1,810,277	3,170,863	3,825,709	4,165,736	
Total Fire Expenditures		261,601	344,332								
Fire/EMS Contract Receipts		(257,957)	(257,957)	(263,357)	(398,295)	(398,295)	(331,839)	(621,261)	(721,261)	(1,083,091)	
EMS Run Receipts - City		(566,463)	(342,304)	(350,533)	(353,794)	(391,911)	(415,924)	(412,500)	(425,000)	(550,000)	
Net Costs to the City		255,099	609,917	591,212	792,689	711,770	1,062,514	2,137,102	2,679,448	2,532,645	
Annual Per Capita Cost to City Residents		\$ 26.33	\$ 62.95	\$ 61.02	\$ 81.81	\$ 73.46	\$ 103.42	\$ 208.01	\$ 260.80	\$ 246.51	

GENERAL FUND - DEPARTMENT: COMBINED FIRE AND EMERGENCY MEDICAL SERVICES

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.2130.51060	Salary & Wages	987,580	1,674,578	1,984,004	1,934,004	2,203,803	2,184,786	11.08%
101.2130.51075	Overtime	73,616	258,687	200,000	275,000	300,000	309,000	50.00%
101.2130.51110	O.P.E.R.S.	18,660	21,213	10,000	24,000	7,500	7,725	-25.00%
101.2130.51115	Fire Pension	102,201	337,139	524,161	459,400	576,913	594,220	10.06%
101.2130.51120	Social Security	26,521	22,033	3,000	22,000	15,000	15,450	400.00%
101.2130.51121	Fire Dependent's Fund	-	150	1,500	150	1,000	1,000	-33.33%
101.2130.51125	Medicare	15,020	26,993	31,668	32,031	36,305	37,394	14.64%
101.2130.51200	Health Insurance	103,360	343,183	456,290	367,365	413,671	426,081	-9.34%
101.2130.51300	Worker's Compensation	7,787	10,733	40,000	22,468	25,000	25,750	-37.50%
101.2130.51400	Life Insurance	350	772	500	1,000	1,000	1,000	100.00%
101.2130.51410	Accident Insurance	-	-	2,500	2,500	2,500	2,575	0.00%
101.2130.51500	Uniforms	25,789	18,755	32,705	27,500	33,500	34,505	2.43%
	Sub-Total Personnel	1,360,884	2,714,236	3,286,328	3,167,418	3,616,192	3,639,487	10.04%
101.2130.52100	Travel & Training	10,206	16,271	38,062	38,000	39,000	40,170	2.46%
101.2130.53100	Utilities	36,036	39,755	45,000	44,100	45,000	46,350	0.00%
101.2130.53310	Billing Services	31,493	39,259	35,000	47,000	45,000	45,000	28.57%
101.2130.53320	Medical Testing	19,450	20,897	40,150	20,000	40,000	40,000	-0.37%
101.2130.53410	Equipment Maintenance	37,007	31,096	35,500	37,000	36,500	37,595	2.82%
101.2130.53420	Facilities Maintenance	21,470	31,068	26,000	30,000	27,500	28,325	5.77%
101.2130.53430	Vehicle Maintenance	43,760	47,455	40,000	48,000	40,000	41,200	0.00%
101.2130.53440	Radio Maintenance	49,518	10,573	15,250	12,500	16,000	16,480	4.92%
101.2130.53500	Insurance	24,250	28,830	26,675	26,313	28,944	29,813	8.51%
101.2130.53600	Advertising	1,859	4,152	7,513	7,250	7,500	7,725	-0.17%
101.2130.53700	Printing & Reproduction	1,459	237	2,000	1,500	2,000	2,060	0.00%
101.2130.53800	Dues & Subscriptions	5,812	4,984	7,365	7,300	7,500	7,725	1.83%
101.2130.53990	Other Contractual	42,364	43,551	42,500	44,650	47,450	48,874	11.65%
101.2130.54100	Office Supplies	7,035	4,589	6,750	6,250	5,300	5,459	-21.48%
101.2130.54200	Equipment Operation	50,186	30,218	40,000	33,350	40,000	41,200	0.00%
101.2130.54330	Medical Supplies	140	-	-	-	-	-	0.00%
101.2130.54335	Medical Supplies	11,523	12,090	19,251	18,450	19,850	20,446	3.11%
101.2130.54500	Grant Supplies/Expenses	582	14,423	15,000	15,000	15,000	15,450	0.00%
101.2130.54700	Other Supplies	11,707	4,674	10,000	9,500	12,000	12,360	20.00%
	Sub-Total Other Operating	405,857	384,122	452,016	446,163	474,544	486,231	4.98%
101.2130.55200	Equipment	43,536	6,138	87,365	59,630	75,000	35,000	-14.15%
TOTAL FIRE/EMERGENCY MEDICAL SERVICES		1,810,277	3,104,496	3,825,709	3,673,211	4,165,736	4,160,717	8.89%

GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION

Commentary:

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

	STAFFING (FTE)		2018	2019	2020	2021	2022	2023	2024	2025	2026
	F/P/S	Actual	Budget	Budget							
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director											
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary											
COMMUNITY DEVELOPMENT & REVITALIZATION TOTAL		3.00	2.50								

BUDGET HIGHLIGHTS

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

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

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

GENERAL FUND - DEPARTMENT: COMMUNITY DEVELOPMENT & REVITALIZATION

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.3140.51000	Salary & Wages	180,690	171,657	215,315	207,500	236,303	232,831	9.75%
101.3140.51050	Wages - Part Time	16,684	19,170	25,000	21,500	25,000	32,350	0.00%
101.3140.51075	Overtime	1,904	337	2,000	350	500	500	-75.00%
101.3140.51110	O.P.E.R.S.	27,267	26,478	33,924	32,109	36,653	37,195	8.04%
101.3140.51125	Medicare	2,721	2,638	3,514	3,326	3,796	3,383	8.04%
101.3140.51200	Health Insurance	33,908	42,545	36,506	51,943	53,501	54,036	46.55%
101.3140.51300	Worker's Compensation	1,898	1,969	2,000	1,850	1,943	1,962	-2.85%
101.3140.51400	Life Insurance	270	265	200	700	800	800	300.00%
101.3140.51600	Vehicle Allowance	3,014	3,180	3,180	3,180	3,180	3,180	0.00%
	Sub-Total Personnel	268,356	268,239	321,639	322,458	361,676	366,238	12.45%
101.3140.52100	Travel & Training	611	1,206	4,000	2,000	3,000	4,000	-25.00%
101.3140.53100	Utilities	1,608	1,070	1,850	1,250	1,700	1,700	-8.11%
101.3140.53361	Economic Development Inc.	571,232	212,045	100,000	2,271,093	25,000	25,000	-75.00%
101.3140.53363	Economic Development	19,545	15,785	45,000	15,000	35,000	40,000	-22.22%
101.3140.53364	Downtown Coord. Contract	30,000	30,000	60,000	59,000	62,500	62,500	4.17%
101.3140.53381	Services - MVRPC	5,445	5,445	6,000	5,445	5,500	5,500	-8.33%
101.3140.53387	Weed Cutting/Prop. Maint.	625	400	1,000	800	1,000	1,000	0.00%
101.3140.53410	Equipment Maintenance	1,094	1,272	4,300	2,701	4,300	4,300	0.00%
101.3140.53700	Printing & Reproduction	429	386	2,250	500	1,500	1,500	-33.33%
101.3140.53800	Dues & Subscriptions	668	1,168	1,100	1,100	1,100	1,300	0.00%
101.3140.53990	Other Contractual	1,331	4,430	7,500	5,000	7,500	7,500	0.00%
101.3140.54100	Office Supplies	934	628	1,000	1,000	1,250	1,250	25.00%
101.3140.54200	Equipment Operation	413	682	650	750	750	750	15.38%
101.3140.54700	Other Supplies	-	215	250	250	250	250	0.00%
	Sub-Total Other Operating	633,935	274,732	234,900	2,365,889	150,350	156,550	-35.99%
101.3140.55200	Equipment	-	-	500	-	500	500	0.00%
TOTAL COMM. DEV. & REVITALIZATION		902,291	542,971	557,039	2,688,347	512,526	523,288	-7.99%

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)			2018	2019	2020	2021	2022	2023	2024	2025	2026
	F/P/S		<u>Actual</u>	<u>Budget</u>	<u>Budget</u>						
Director of Municipal Services / City Engineer	F		0.40	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Deputy Director of Municipal Services	F		0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Technician	F		1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
ENGINEERING TOTAL			1.50	0.10	0.10	0.10	0.10	0.10	0.10	1.10	1.10

BUDGET HIGHLIGHTS

Professional Services - these funds are used for a professional engineering firm to review subdivision plans and to complete engineering services for City projects not directly tied to a major capital improvement project (those engineering fees are included in the project costs in the respective funds completing that project).

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

GENERAL FUND - DEPARTMENT: ENGINEERING

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.3150.51000	Salary & Wages	11,746	11,499	92,597	90,103	105,570	104,051	14.01%
101.3150.51075	Overtime	-	-	-	200	250	250	100.00%
101.3150.51110	O.P.E.R.S.	1,638	1,610	12,964	12,642	14,815	14,602	14.28%
101.3150.51125	Medicare	257	194	1,343	1,309	1,534	1,512	14.28%
101.3150.51200	Health Insurance	3,933	3,774	28,720	26,500	27,295	28,660	-4.96%
101.3150.51300	Worker's Compensation	131	142	1,400	100	500	500	-64.29%
101.3150.51400	Life Insurance	-	157	50	500	500	500	900.00%
101.3150.51600	Vehicle Allowance	3,014	2,568	3,180	3,180	3,180	3,180	0.00%
	Sub-Total Personnel	20,719	19,944	140,253	134,535	153,644	153,255	9.55%
101.3150.52100	Travel & Training	-	-	2,000	2,000	2,000	2,000	0.00%
101.3150.53100	Utilities	1,000	1,182	2,000	2,000	2,000	2,000	0.00%
101.3150.53365	Professional Services	96,785	200,802	125,000	140,000	125,000	125,000	0.00%
101.3150.53700	Printing & Reproduction	231	246	250	250	250	250	0.00%
101.3150.53800	Dues & Subscriptions	235	35	235	235	235	250	0.00%
101.3150.53990	Other Contractual	9,819	8,979	7,500	7,500	7,500	8,000	0.00%
101.3150.54100	Office Supplies	815	857	1,000	1,000	1,000	1,000	0.00%
101.3150.54200	Equipment Operation	-	-	-	500	500	500	100.00%
101.3150.54700	Other Supplies	-	69	300	300	300	300	0.00%
	Sub-Total Other Operating	108,885	212,170	138,285	153,785	138,785	139,300	0.36%
101.3150.55200	Equipment	-	-	-	-	-	-	0.00%
TOTAL ENGINEERING		129,604	232,114	278,538	288,320	292,429	292,555	4.99%

GENERAL FUND - DEPARTMENT: PARKS

Commentary:

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

	F/P/S	STAFFING		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	
		F	0.15										
Director of Municipal Services / City Engineer	F	0.10	0.10	0.10	0.10	0.10	0.10	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Maintenance Specialist 1	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist 2	P	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56
Laborer	S	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69	0.69
PARKS TOTAL		5.50	5.35	5.35	5.35	5.25	5.75	5.75	5.75	5.75	5.75	5.75	5.75

	PERFORMANCE MEASURES								
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Estimated
Number of Parks	17	17	17	17	18	18	18	18	18
Acres of Park Maintained	436	436	436	436	436	436	436	436	436
Acres Mowed	240	240	240	240	240	240	240	240	240
Number of Ball Fields	16	16	16	16	16	16	16	16	16
Number of Soccer Fields	22	22	22	22	22	22	22	22	22
Miles of Bike Trails	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70

BUDGET HIGHLIGHTS

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

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

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

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

Turf Supplies - Maintain soccer & baseball fields broadleaf weed control at twice per year. Chemical costs have increased in recent years.

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

GENERAL FUND - DEPARTMENT: PARKS

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
101.4180.51000	Salary & Wages	274,826	302,920	328,210	347,509	410,621	370,182	25.11%
101.4180.51050	Wages - Seasonal	32,749	27,735	25,000	25,000	30,000	30,000	20.00%
101.4180.51075	Overtime	12,336	9,787	17,500	17,500	17,500	17,500	0.00%
101.4180.51110	O.P.E.R.S.	44,307	48,365	51,899	54,601	64,137	58,476	23.58%
101.4180.51125	Medicare	4,456	4,721	5,375	5,655	6,643	6,056	23.59%
101.4180.51200	Health Insurance	108,405	115,370	118,096	117,676	121,206	125,288	2.63%
101.4180.51300	Worker's Compensation	2,458	3,394	3,252	3,252	3,415	3,449	5.00%
101.4180.51400	Life Insurance	336	288	250	300	300	300	20.00%
101.4180.51500	Uniforms	2,453	2,251	2,400	2,400	2,400	2,400	0.00%
	Sub-Total Personnel	482,326	514,831	551,982	573,893	656,222	613,651	18.88%
101.4180.52100	Travel & Training	2,725	680	2,000	2,000	2,000	2,000	0.00%
101.4180.53100	Utilities	17,627	20,421	35,000	20,000	25,000	30,000	-28.57%
101.4180.53380	Tree Maintenance	5,190	14,550	10,000	10,000	10,000	10,000	0.00%
101.4180.53410	Equipment Maintenance	18,859	20,914	20,000	22,000	22,000	22,000	10.00%
101.4180.53411	Park Maintenance	15,025	10,218	10,000	11,000	12,000	12,000	20.00%
101.4180.53500	Insurance	3,163	4,901	3,465	3,150	3,465	3,812	0.00%
101.4180.53961	Contract - Mowing	4,195	8,719	20,000	11,000	20,000	20,000	0.00%
101.4180.53990	Other Contractual	19,967	18,451	18,500	19,000	18,500	18,500	0.00%
101.4180.54200	Equipment Operation	19,012	21,507	25,000	20,541	25,000	25,000	0.00%
101.4180.54310	Maintenance Supplies	6,598	2,584	5,000	5,000	5,000	5,000	0.00%
101.4180.54320	Turf Supplies	9,937	11,902	12,000	11,837	12,000	12,000	0.00%
101.4180.54550	Tree Replacement	1,963	3,000	3,000	3,000	3,000	3,000	0.00%
101.4180.54560	Tree Donation	4,154	211	2,500	2,500	2,500	2,500	0.00%
101.4180.54561	Parks Donation	6,370	4,181	5,000	5,000	5,000	5,000	0.00%
101.4180.54700	Other Supplies	7,588	6,960	7,000	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	433	516	750	500	750	750	0.00%
	Sub-Total Other Operating	142,806	149,715	179,215	153,528	173,215	178,562	-3.35%
101.4180.55200	Equipment	624	625	625	625	625	625	0.00%
	Sub-Total Capital Outlay	624	625	625	625	625	625	0.00%
TOTAL PARKS		625,756	665,171	731,822	728,046	830,062	792,838	13.42%

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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,700	17,700	17,700	17,700	17,700	17,700	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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
101.6200.53300	Audit Fees	29,257	29,510	31,500	30,500	31,500	31,500	0.00%
101.6200.53331	Moving Expenses	-	-	25,000	-	-	-	-100.00%
101.6200.53335	Bond Counsel/Special Legal	3,500	10,381	5,000	4,000	5,000	5,000	0.00%
101.6200.53350	Personnel Consultant	2,180	27,363	15,000	37,500	7,500	35,000	-50.00%
101.6200.53362	GAAP Conversion	20,250	21,100	21,100	21,100	22,000	22,000	4.27%
101.6200.53491	Parking Lot Lease	2,500	-	2,500	-	2,500	2,500	0.00%
101.6200.53500	Insurance	16,437	13,950	15,345	14,450	15,895	17,485	3.58%
101.6200.53720	Community Newsletter	-	-	2,000	5,000	5,000	5,000	150.00%
101.6200.53930	County Auditor Fees	9,619	13,283	10,000	9,972	10,000	10,000	0.00%
101.6200.53960	Fireworks Contract	22,250	22,250	25,000	24,500	50,000	30,000	100.00%
101.6200.53990	Other Contractual	47,396	43,463	30,000	52,000	40,000	40,000	33.33%
101.6200.54900	Contingency	21,541	6,133	25,000	10,000	15,000	15,000	-40.00%
	Sub-Total Other Operating	174,930	187,433	207,445	209,022	204,395	213,485	-1.47%
101.6200.57100	Transfers Out	550,000	3,025,000	475,000	475,000	450,000	450,000	-5.26%
101.6200.57300	Refunds	72	697	500	522	500	500	0.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	-	-	-	40,779	2,500	2,500	100.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	141,344	213,713	220,124	221,818	228,473	235,327	3.79%
101.6200.57500	Advances To	500,000	500,000	250,000	250,000	-	-	-100.00%
	Sub-Total Transfers/Refunds	1,191,416	3,739,410	945,624	988,119	681,473	688,327	-27.93%
TOTAL NON-DEPARTMENTAL		1,366,346	3,926,843	1,153,069	1,197,141	885,868	901,811	-23.17%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>
Number of Visitors Per Season	37,774	39,629	0	31,037	30,744	32,789	33,415	38,710
Average Daily Attendance	466	490	0	398	338	390	413	445
Daily Fee Visitors	21,715	23,048	0	19,204	20,019	21,570	22,320	23,725
Swim Lesson Participants	149	161	0	0	87	67	121	0
Subsidy as a % of Expenses	N/A	N/A	N/A	4%	N/A	17%	7%	15%

BUDGET HIGHLIGHTS

Pool Management Fee - Includes \$316,383 for pool management services to provide lifeguards, concession workers, Pool attendants, and all labor to operate & maintain the TFAC. The management company pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms.

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

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

2026 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
202.0000.44205	Pool - Daily Admissions	160,235	167,143	175,500	178,688	187,623	206,385	6.91%
202.0000.44210	Pool - Season Passes	108,504	125,200	131,460	116,800	122,640	134,904	-6.71%
202.0000.44211	Pool Lessons	2,705	4,705	5,000	-	5,000	5,000	0.00%
202.0000.44220	Concession Sales	96,800	94,681	95,000	106,400	95,000	95,000	0.00%
202.0000.44222	Pool Rental Fees	3,200	3,450	2,500	5,220	2,500	2,500	0.00%
202.0000.44226	Sales Tax - Pool	6,789	6,640	7,000	7,460	7,000	7,000	0.00%
202.0000.47890	Other Misc. Revenues	130	4,054	5,000	5,000	5,000	5,000	0.00%
202.0000.49110	Transfers - General Fund	50,000	25,000	50,000	75,000	50,000	50,000	0.00%
202.0000.49210	Reimbursements	-	30	-	-	-	-	0.00%
Total Receipts		428,363	430,903	471,460	494,568	474,763	505,789	0.70%
202.4210.53100	Utilities	12,600	10,150	12,500	12,500	15,000	15,000	20.00%
202.4210.53372	Pool Management Fee	288,750	292,513	304,214	304,214	316,383	332,202	4.00%
202.4210.53410	Equipment Maintenance	12,685	11,824	12,500	22,000	12,500	12,500	0.00%
202.4210.53420	Facilities Maintenance	4,105	1,123	7,500	7,500	7,500	7,500	0.00%
202.4210.53500	Insurance	2,700	2,700	2,970	2,900	3,190	3,509	7.41%
202.4210.53990	Other Contracts	34,891	50,412	26,500	80,507	50,000	50,000	88.68%
202.4210.53993	Concession - Sales Tax	6,738	6,591	7,500	7,000	7,500	7,500	0.00%
202.4210.54700	Other Supplies	2,975	781	2,000	2,000	2,000	2,000	0.00%
202.4210.54720	CPM - Concession Supplies	55,019	50,133	60,000	60,000	65,000	65,000	8.33%
	Sub-Total Other Operating	420,463	426,227	439,184	502,121	482,573	498,711	9.88%
202.4210.57200	Reimbursements	26	290	500	500	500	500	0.00%
	Sub-Total Transfers/Refunds	26	290	500	500	500	500	0.00%
Total Expenditures		420,489	426,517	439,684	502,621	484,073	500,211	10.10%
Excess/(Deficiency) of Revenues Over Expenditures		7,874	4,386	31,777	(8,053)	(9,310)	5,578	
Fund Balance January 1st		7,782	15,656	20,042	20,042	11,989	2,679	
Fund Balance December 31st		15,656	20,042	51,818	11,989	2,679	8,257	
Reserve For Encumbrances		2,602			573			

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

	F/P/S	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 Budget	2026 Budget
Service Dir. / City Eng'r	F	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Street Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75	1.75
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
TOTAL STREET REPAIR & MAINT.		4.96	4.71	4.71	4.71	4.71	5.21	5.21	5.21	5.21

PERFORMANCE MEASURES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 Estimated	2026 Estimated
Centerline Miles of Street	61	64	64	64	64	64	64	64	64
Lanes Miles of Street	158.0	166.0	166.0	166.0	166.0	166.0	166.0	166.0	166.0
Lane Miles of Street Per Employee	31.9	35.2	35.2	35.2	35.2	31.9	31.9	31.9	31.9
Salt Used	560	350	760	360	275	360	570	400	400

BUDGET HIGHLIGHTS

Tree Maintenance - Increased slightly for continued trimming/removal of curb lawn trees and stumps

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

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

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

2026 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
203.0000.42600	Motor Vehicle License Fees	90,610	85,805	96,081	91,277	96,081	97,042	0.00%
203.0000.42700	Gasoline Tax	566,211	586,360	582,746	582,746	582,746	594,401	0.00%
203.0000.47890	Miscellaneous	-	-	2,500	2,500	2,500	1,500	0.00%
203.0000.49210	Reimbursements	3,166	20	5,000	5,000	5,000	1,000	0.00%
Total Receipts		659,987	672,185	686,327	681,523	686,327	693,943	0.00%
203.3220.51000	Salary & Wages	236,660	249,185	263,885	286,697	306,765	300,436	16.25%
203.3220.51050	Wages - Part-Time/Seasonal	7,891	18,244	20,000	12,500	20,000	20,000	0.00%
203.3220.51075	Overtime	8,737	10,422	17,500	17,500	17,500	17,500	0.00%
203.3220.51110	O.P.E.R.S.	35,389	38,135	42,194	44,338	48,197	47,311	14.23%
203.3220.51125	Medicare	3,489	3,698	4,370	4,592	4,992	4,900	14.23%
203.3220.51200	Health Insurance	96,183	99,328	105,264	102,691	107,826	108,904	2.43%
203.3220.51300	Worker's Compensation	2,140	2,177	3,713	2,750	2,819	2,889	-24.08%
203.3220.51400	Life Insurance	276	584	350	1,500	1,500	1,500	328.57%
203.3220.51500	Uniforms	1,844	2,071	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	392,609	423,844	459,276	474,568	511,599	505,441	11.39%
203.3220.52100	Travel & Training	2,260	1,457	2,000	2,000	2,000	2,000	0.00%
203.3220.53100	Utilities	9,553	9,256	12,500	12,500	12,500	12,500	0.00%
203.3220.53215	Uniform Rental	730	1,489	2,000	1,000	2,000	2,000	0.00%
203.3220.53352	OSHA Safety/Equipment	1,605	1,727	2,500	2,000	2,500	2,500	0.00%
203.3220.53380	Tree Maintenance/Replacement	15,275	10,731	25,000	25,000	25,000	25,000	0.00%
203.3220.53410	Equipment Maintenance	7	505	-	-	-	-	0.00%
203.3220.53420	Facilities Maintenance	9,221	8,258	7,500	7,500	7,500	7,500	0.00%
203.3220.53454	Traffic Signal Maintenance	12,540	7,817	9,000	12,000	12,000	12,000	33.33%
203.3220.53480	Catch Basin Replacement	2,002	8,300	7,500	7,500	10,000	10,000	33.33%
203.3220.53600	Legal Advertising	-	-	250	-	250	250	0.00%
203.3220.53961	Contract - Mowing	42,339	39,249	40,000	40,000	55,000	55,000	37.50%
203.3220.53990	Other Contractual	20,998	17,932	19,000	19,000	19,000	19,000	0.00%
203.3220.54510	Asphalt & Gravel	15,831	22,795	20,000	15,000	20,000	20,000	0.00%
203.3220.54530	Street Signs	6,504	5,753	8,000	8,000	8,000	8,000	0.00%
203.3220.54700	Other Supplies	5,000	4,321	4,850	4,850	5,000	5,000	3.09%
203.3220.54805	Storm Sewer Supplies	807	-	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	144,672	139,590	161,100	157,350	182,720	182,720	13.42%

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
203.3220.55200	Equipment	988	185	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Capital Outlay	988	185	1,000	1,000	1,000	1,000	0.00%
Total Expenditures		538,269	563,619	621,376	632,918	695,319	689,161	11.90%
Excess/(Deficiency) of Revenues Over Expenditures		121,718	108,566	64,951	48,605	(8,992)	4,782	
Fund Balance January 1st		903,865	1,025,583	1,134,149	1,134,149	1,182,754	1,173,762	
Fund Balance December 31st		1,025,583	1,134,149	1,199,100	1,182,754	1,173,762	1,178,544	
Reserve For Encumbrances		12,115	20,000	9,751	20,000	20,000	20,000	
Unencumbered Cash 12/31		1,013,468	1,114,149	1,189,349	1,162,754	1,153,762	1,158,544	

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 along Main Street

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

Street Resurfacing - No projects planned on Main Street (SR571)

2026 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	7,347	6,957	7,413	7,265	7,413	7,487	0.00%
204.0000.42700	Gasoline Tax	45,909	47,543	46,720	46,720	46,720	47,654	0.00%
204.0000.49210	Reimbursements	-	5	-	-	-	-	0.00%
Total Receipts		53,256	54,505	54,133	53,985	54,133	55,142	0.00%
204.3230.53965	Contract - Street Lines	2,500	-	2,500	-	17,500	2,500	600.00%
204.3230.53990	Other Contractual	6,372	4,400	7,000	5,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	5,949	450	6,000	1,000	6,000	6,000	0.00%
204.3230.54520	Salt	-	-	15,000	1,500	15,000	15,000	0.00%
204.3230.54700	Other Supplies	915	1,066	1,000	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	15,736	5,916	31,500	8,500	46,500	31,500	47.62%
204.3230.55510	Street Resurfacing	45,000	-	40,000	45,304	-	-	-100.00%
	Sub-Total Capital Outlay	45,000	-	40,000	45,304	-	-	-100.00%
Total Expenditures		60,736	5,916	71,500	53,804	46,500	31,500	-34.97%
Excess/(Deficiency) of Revenues Over Expenditures								
		(7,480)	48,589	(17,367)	181	7,633	23,642	
Fund Balance January 1st		93,540	86,060	134,649	134,649	134,830	142,463	
Fund Balance December 31st		86,060	134,649	117,282	134,830	142,463	166,104	
Reserve For Encumbrances		702	2,500	-	2,500	2,500	2,500	
Unencumbered Cash 12/31		85,358	132,149	117,282	132,330	139,963	163,604	

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

	F/P/S	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>
Equipment Operator	F	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
MUNICIPAL ROAD TOTAL		1.25								

BUDGET HIGHLIGHTS

Salt - 2026 Budget is 500 tons at \$100/ton

2026 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	224,248	222,001	224,221	217,494	224,221	226,463	0.00%
205.0000.47890	Miscellaneous	17,414	8,712	2,500	5,000	5,000	5,000	100.00%
205.0000.49210	Reimbursements	281	228	500	500	500	500	0.00%
Total Receipts		241,943	230,941	227,221	222,994	229,721	231,963	1.10%
205.3240.51000	Salary & Wages	66,229	71,414	73,556	84,911	89,914	82,028	22.24%
205.3240.51075	Overtime	1,868	4,461	4,461	6,500	6,500	6,500	45.71%
205.3240.51110	O.P.E.R.S.	9,533	10,622	10,922	12,798	13,498	12,394	23.58%
205.3240.51125	Medicare	697	1,019	1,131	1,325	1,398	1,189	23.58%
205.3240.51200	Health Insurance	28,476	31,473	33,047	33,044	34,035	34,376	2.99%
205.3240.51300	Worker's Compensation	666	524	540	676	693	710	28.38%
205.3240.51400	Life Insurance	-	-	-	-	-	-	0.00%
	Sub-Total Personnel	107,469	119,513	123,657	139,254	146,038	137,197	18.10%
205.3240.53410	Equipment Maintenance	31,864	34,152	30,000	30,000	30,000	30,000	0.00%
205.3240.53480	Catch Basin Replacement	1,032	70	2,000	2,000	2,000	2,000	0.00%
205.3240.53500	Insurance	9,000	9,000	9,900	9,500	10,450	11,495	5.56%
205.3240.53965	Contract - Street Lines	456	7,044	7,500	7,500	22,500	7,500	200.00%
205.3240.53990	Other Contractual	1,428	836	1,000	1,000	750	750	-25.00%
205.3240.54200	Equipment Operation	27,914	18,214	30,000	20,000	30,000	30,000	0.00%
205.3240.54400	Small Tools	1,417	256	1,500	500	1,500	1,500	0.00%
205.3240.54510	Asphalt & Gravel	1,497	10,206	10,000	2,500	10,000	10,000	0.00%
205.3240.54520	Salt	22,796	27,456	50,000	40,000	50,000	50,000	0.00%
205.3240.54530	Street Signs	5,773	3,850	5,000	4,000	5,000	5,000	0.00%
205.3240.54535	Street Flags and Banners	1,764	2,574	5,000	2,107	5,000	5,000	0.00%
205.3240.54540	Traffic Cones	-	998	1,000	1,000	1,000	1,000	0.00%
205.3240.54700	Other Supplies	4,181	4,046	4,000	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	109,122	118,702	156,900	124,107	172,200	158,245	9.75%
205.3240.55200	Equipment	1,539	2,000	2,000	2,000	2,000	2,000	0.00%
	Sub-Total Capital Outlay	1,539	2,000	2,000	2,000	2,000	2,000	0.00%
Total Expenditures		218,130	240,215	282,557	265,361	320,238	297,442	13.34%

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		23,813	(9,274)	(55,336)	(42,367)	(90,517)	(65,479)	
Fund Balance January 1st		421,808	445,621	436,347	436,347	393,980	303,463	
Fund Balance December 31st		445,621	436,347	381,011	393,980	303,463	237,984	
Reserve For Encumbrances		31,614	10,000	48,722	10,000	10,000	10,000	

2026 BUDGET WORKSHEET
DEPT OF JUSTICE LAW ENFORCEMENT FUND - DEPARTMENT: POLICE

Federal law requires that the proceeds from the sale of contraband must go into a Special Revenue Fund entitled the Law Enforcement Fund. Monies in this Fund must be used by police departments. By law, police departments must report to the U.S. Department of Justice how they spend this money.

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
206.0000.47860	Sale of Contraband/Forfeitures	37,217	24,646	2,500	57,008	-	-	-100.00%
Total Receipts		37,217	24,646	2,500	57,008	-	-	-100.00%
206.6010.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
206.6010.55200	Equipment	15,748	80,022	-	16,751	15,000	-	100.00%
Total Expenditures		15,748	80,022	-	16,751	15,000	-	100.00%
Excess/(Deficiency) of Revenues Over Expenditures		21,469	(55,376)	2,500	40,257	(15,000)	-	
Fund Balance January 1st		72,643	94,112	38,736	38,736	78,993	63,993	
Fund Balance December 31st		94,112	38,736	41,236	78,993	63,993	63,993	
Reserve For Encumbrances		-	-	16,751	-	-	-	

2026 BUDGET WORKSHEET
ONEOHIO OPIOID SETTLEMENT FUND

The State of Ohio negotiated a settlement with various Opioid Drug Manufacturers. Local governments will receive a portion of these settlement dollars. The agreement requires funds received to be maintained in a separate accounting fund and specified allowable uses to include: Strategies for Community Recovery, Strategies for Statewide Innovation and Recovery, and Strategies for Sustainability.

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
207.0000.47860	Forfeitures/Sale of Assets	-	4,371	-	-	-	-	0.00%
207.0000.47890	Miscellaneous	14,595	22,310	-	17,498	-	-	0.00%
Total Receipts		14,595	26,681	-	17,498	-	-	0.00%
207.6020.53990	Other Contractual	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
207.6020.55200	Equipment	-	-	-	-	28,000	-	100.00%
Total Expenditures		-	-	-	-	28,000	-	100.00%
Excess/(Deficiency) of Revenues Over Expenditures								
		14,595	26,681	-	17,498	(28,000)	-	
Fund Balance January 1st		3,254	17,849	44,530	44,530	62,028	34,028	
Fund Balance December 31st		17,849	44,530	44,530	62,028	34,028	34,028	
Reserve For Encumbrances		-	-	-	-	-	-	

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		-	-	-	-	-	-	0.00%
209.6040.53990	Other Contractual	650	-	-	-	-	-	0.00%
209.6040.55200	Equipment	9,000	-	-	-	-	-	0.00%
Total Expenditures		9,650	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		(9,650)	-	-	-	-	-	
Fund Balance January 1st		10,211	561	561	561	561	561	
Fund Balance December 31st		561	561	561	561	561	561	
Reserve For Encumbrances		-	-	-	-	-	-	

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,100	800	1,000	1,000	1,000	1,000	0.00%
Total Receipts		1,100	800	1,000	1,000	1,000	1,000	0.00%
210.6050.54700	Other Supplies	1,500	1,000	1,000	-	1,000	1,000	0.00%
	Sub-Total Other Operating	1,500	1,000	1,000	-	1,000	1,000	0.00%
210.6050.55200	Equipment	-	-	-	-	4,000	-	100.00%
Total Expenditures		1,500	1,000	1,000	-	5,000	1,000	400.00%
Excess/(Deficiency) of Revenues								
Over Expenditures		(400)	(200)	-	1,000	(4,000)	-	
Fund Balance January 1st		11,743	11,343	11,143	11,143	12,143	8,143	
Fund Balance December 31st		11,343	11,143	11,143	12,143	8,143	8,143	
Reserve For Encumbrances		-	-	-	-	-	-	

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	1,160	-	-	-	-	-	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		1,160	-	-	-	-	-	0.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		-	-	-	-	-	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		1,160	-	-	-	-	-	-
Fund Balance January 1st		2,538	3,698	3,698	3,698	3,698	3,698	3,698
Fund Balance December 31st		3,698	3,698	3,698	3,698	3,698	3,698	3,698
Reserve For Encumbrances		-	-	-	-	-	-	-

2026 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.

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Projected	2027 Projected	2025-2026 % Inc/Dec
220.0000.44160	PILOT Payments	99,249	92,315	92,315	104,625	105,000	105,000	13.74%
Total Receipts		99,249	92,315	92,315	104,625	105,000	105,000	13.74%
220.3280.53930	County Auditor Fees	1,361	1,259	1,259	1,418	1,500	1,500	19.14%
220.3280.57304	TIF Payment to Mont. County Port Auth.	85,049	82,855	82,855	81,666	93,500	93,500	12.85%
220.3280.57305	TIF Payment to Tipp City Schools	12,839	8,201	8,201	21,541	10,000	10,000	21.94%
	Sub-total Other Expenses	99,249	92,315	92,315	104,625	105,000	105,000	13.74%
Total Expenditures		99,249	92,315	92,315	104,625	105,000	105,000	13.74%
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.

<u>Description</u>	<u>Funded By:</u>	<u>Principal</u>	<u>Interest</u>
<u>OPWC Loan</u>			
Downtown Streetscape Loan		48,182	-
Grand Total		\$ 48,182	\$ -

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
311.0000.49100	Transfers	48,300	43,177	47,945	48,181	47,946	48,182	0.00%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		48,300	43,177	47,945	48,181	47,946	48,182	0.00%
311.8100.56050	Issuance Costs	-	-	-	-	-	-	0.00%
311.8100.56100	Debt - Principal	48,181	48,182	48,182	48,182	48,182	48,182	0.00%
311.8100.56200	Debt - Interest	-	-	-	-	-	-	0.00%
Total Expenditures		48,181	48,182	48,182	48,182	48,182	48,182	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		119	(5,005)	(237)	(1)	(236)	-	
Fund Balance January 1st		15,123	15,242	10,237	10,237	10,236	10,000	
Fund Balance December 31st		15,242	10,237	10,000	10,236	10,000	10,000	
Reserve For Encumbrances		-	-	-	-	-	-	

CAPITAL IMPROVEMENT RESERVE FUND

Commentary:

This Fund is used for the accumulation of resources for the centralized purchase of the City's non-utility capital assets and for improvements to existing non-utility capital assets. This Fund is funded primarily with income tax receipts from the 0.50% that was approved by the electorate and became effective 0.25% on July 1, 2011 and 0.25% on January 1, 2013 and renewed through June 30, 2031 and December 31, 2032.

BUDGET HIGHLIGHTS

Government Center Improvements - \$45,000 - Parking Lot Expansion (Engineering)

Community Service Building Improvements - \$25,000 - Paint the Exterior of the Building

Parks/Streets Service Center Improvements - \$25,000 - Seal/Coat Parking Lot and Replacement of all Lighting with LED Fixtures

Park Improvements -
\$100,000 - Kyle Park Retaining Wall and Sidewalk at Entrance
\$55,000 - Improvements to Kyle Park Sports Facilities
\$25,000 - Restroom Improvements in Kyle Park (Engineering)
\$25,000 - Demo Parks Garage
\$15,000 - Parkwood Canoe Livery Improvements (Engineering)

TFAC Improvements -
\$10,000 - Safety Surface Installation and Repair

TFAC Improvements -
\$30,000 - Replace Chairs as needed
\$18,000 - Replace Pumps and Motors as needed
\$15,000 - Replace Large Umbrellas as needed

Street Improvements -
\$7,500 - Facility Maintenance Improvements
\$1,250,000 - 2nd Street Culvert Replacement
\$850,000 - Annual Street and Alley Repaving Program
\$500,000 - 25A/Donn Davis Way Traffic Signal Replacement
\$100,000 - Stormwater & Stormsewer Maintenance
\$50,000 - Weller Drive Traffic Signal Replacement (Engineering)
\$20,000 - Hathaway Park Storm Sewer (Engineering)

Equipment by Department:

Police Dept.

Replace Cruiser #103 - \$73,000
Flock Safety Cameras - \$20,000
Replace In-Car and Body-Worn Cameras - \$74,614

Fire/EMS Dept

Boat Trailer - \$27,750
Boat Motor - \$8,500
Mobile Data Computers - \$48,000

Administration/Engineering

Computer (and software) Replacement - \$294,720
Fiber Optics Testing and Maintenance - \$15,000
City Manager's office Copy Machine - \$13,000

Parks Dept

Replace 2008 Dump Truck - \$115,000
Zero turn Mower- \$14,000

Streets Dept

Replace 1996 Crack-Seal Machine - \$125,000
Stormwater Maintenance Push Camera - \$8,500
Meridian Barriers for Downtown Events - \$160,000

2026 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
417.0000.41500	Income Tax Receipts (.2%)	942,835	559,269	44,179	-	-	-	-100.00%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-21)	1,107,386	1,513,264	1,632,692	1,654,692	1,720,880	1,789,715	5.40%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-23)	1,107,386	1,513,265	1,632,692	1,654,692	1,720,880	1,789,715	5.40%
417.0000.43100	Federal Grant	159,714	400,218	-	-	-	-	0.00%
417.0000.43200	State Grant	-	5,000	-	-	200,000	150,000	100.00%
417.0000.44190	Township - EMS Reimb	-	-	17,550	98,871	-	108,000	-100.00%
417.0000.47100	Sale of Assets	10,400	4,000	25,000	72,447	25,000	25,000	0.00%
417.0000.47410	Assessments-SWC&G	28,444	15,467	15,467	5,499	5,498	15,000	-64.45%
417.0000.47700	Donations - Parks	-	13,550	10,000	10,000	10,000	10,000	0.00%
417.0000.47702	Donation - Fire/EMS	33,147	34,713	10,000	10,000	10,000	10,000	0.00%
417.0000.47704	Donation - Parks	-	18,643	5,000	10,000	10,000	10,000	100.00%
417.0000.47890	Other Miscellaneous Revenue	-	365	100	100	100	-	0.00%
417.0000.49110	Transfers - General Fund	500,000	-	-	-	-	-	0.00%
417.0000.49210	Reimbursements	124,293	253	1,000	1,000	1,000	1,000	0.00%
Total Receipts		4,013,605	4,078,007	3,393,680	3,517,301	3,703,358	3,908,430	9.13%
417.7100.53930	County Auditor Fees	997	777	1,500	271	750	750	-50.00%
417.7100.53992	Auction Expenses	-	-	1,500	-	-	-	-100.00%
	Sub-Total Other Operating	997	777	3,000	271	750	750	-75.00%
417.7100.55100	Facilities	1,622,412	744,060	130,000	150,000	81,000	510,000	-37.69%
417.7100.55105	Facilities - Parks	89,583	276,485	661,600	596,600	105,000	420,000	-84.13%
417.7100.55106	Storage Facility/Land Purchase	2,240	58,560	-	160,000	-	-	0.00%
417.7100.55107	Fire Station Improvements	28,574	-	-	-	-	-	0.00%
417.7100.55110	Old City Building Renovation	-	-	-	-	25,000	20,000	100.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	100,000	100,000	-	-	-100.00%
417.7100.55200	Equipment - Administration	15,829	35,706	15,000	6,500	28,000	28,000	86.67%
417.7100.55201	Equipment - Fire/EMS	81,260	857,656	130,000	460,731	158,750	440,000	22.12%
417.7100.55203	Equipment - Police	109,513	165,787	198,752	514,930	167,614	193,980	-15.67%
417.7100.55205	Equipment - Street	-	118,090	245,000	245,000	308,500	430,000	25.92%
417.7100.55206	Equipment - Parks	68,476	31,728	14,000	13,000	139,000	189,000	892.86%
417.7100.55208	Equipment - TFAC	296,765	64,564	81,100	81,500	88,000	99,500	8.51%
417.7100.55209	Equipment - Engineering	-	-	-	75,070	-	-	0.00%
417.7100.55220	Info Tech. Upgrade	93,005	134,718	166,700	225,000	294,720	191,470	76.80%
417.7100.55510	Street Resurfacing	651,452	581,867	750,000	909,383	800,000	800,000	6.67%
417.7100.55520	Sidewalks, Curbs, & Gutters	68,801	14,766	50,000	5,000	60,000	60,000	20.00%
417.7100.55530	Alley Repair/Resurfacing	-	-	-	-	50,000	50,000	100.00%
417.7100.55531	Stormsewer Improvements	71,528	15,315	125,000	86,000	100,000	100,000	-20.00%
417.7100.55534	Hathaway Park Storm Sewer	-	-	-	-	20,000	250,000	100.00%

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
417.7100.55537	I-75 Interchange Improvements	61,501	411,150	-	465,629	-	-	0.00%
417.7100.55542	Comanche Ditch - Belaire Culvert	-	-	-	-	-	850,000	0.00%
417.7100.55544	2nd Street Culvert Replacement	-	-	100,000	100,000	1,250,000	-	1150.00%
417.7100.55553	Traffic Signal Improvements	2,578	469,762	40,000	40,000	550,000	500,000	1275.00%
417.7100.55555	Main St. Streetscape	520	158,038	-	-	-	-	0.00%
417.7100.55556	County Road 25A Reconstruction	21,622	-	-	-	-	-	0.00%
417.7100.55558	Wagon Wheel Dr. Widening	106,923	17,500	-	-	-	-	0.00%
417.7100.55563	South 5th Street Widening	5,073	258,583	-	-	-	-	0.00%
	Sub-Total Capital Outlay	3,397,655	4,414,335	2,807,152	4,234,343	4,225,584	5,131,950	50.53%
417.7100.57130	Trf-Bond Ret. Fund Prin.	48,300	43,177	48,181	48,181	48,181	48,181	0.00%
417.7100.57304	Revenue Sharing (TIF Agreement)	-	-	-	20,371	5,000	5,000	100.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	124,113	106,840	111,114	102,982	107,101	111,385	-3.61%
417.7100.57310	Tax Refunds	107,558	145,625	100,000	70,000	100,000	100,000	0.00%
	Sub-Total Transfer/Refunds	279,971	295,642	259,295	241,534	260,282	264,566	0.38%
Total Expenditures		3,678,623	4,710,754	3,069,447	4,476,148	4,486,616	5,397,266	46.17%
Excess/(Deficiency) of Revenues Over Expenditures		334,982	(632,747)	324,233	(958,847)	(783,258)	(1,488,836)	
Fund Balance January 1st		4,027,546	4,362,528	3,729,782	3,729,782	2,770,935	1,987,676	
Fund Balance December 31st		4,362,528	3,729,782	4,054,015	2,770,935	1,987,676	498,840	
Reserve For Encumbrances		3,047,355	100,000	1,933,892	400,000	400,000	400,000	
Unencumbered Cash 12/31		1,315,173	3,629,782	2,120,123	2,370,935	1,587,676	98,840	

Assumptions through 12/31/2019

Receipts

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

Expenditures

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

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
UPTOWN REDEVELOPMENT CAPITAL IMPROVEMENT FUND

<u>Account</u>	<u>Description</u>	<u>2024 Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
419.0000.48110	Proceeds of Notes	-	4,500,000	4,250,000	4,250,000	4,000,000	3,750,000	-5.88%
419.0000.48160	Premium on Note issue	-	3,246	-	-	-	-	0.00%
419.0000.49110	Transfers - General Fund	-	3,000,000	425,000	425,000	425,000	425,000	0.00%
419.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		-	7,503,246	4,675,000	4,675,000	4,425,000	4,175,000	-5.35%
419.7110.53420	Facilities Maintenance	-	-	-	270,970	-	-	0.00%
419.7110.53990	Other Contractual	-	3,395	-	6,605	-	-	0.00%
	Sub-Total Other Operating	-	3,395	-	277,575	-	-	0.00%
419.7110.55100	Facilities	-	-	-	-	-	-	0.00%
419.7110.55106	Storage Facility/Land Purchase	-	-	6,787,762	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	6,787,762	-	-	0.00%
419.7110.56100	Debt - Principal	-	-	4,500,000	4,500,000	4,250,000	4,000,000	-5.56%
419.7110.56200	Debt - Interest	-	-	252,422	253,125	223,125	200,000	-11.61%
	Sub-Total Debt Service	-	-	4,752,422	4,753,125	4,473,125	4,200,000	-5.88%
419.7110.57304	Revenue Sharing (TIF Agreement)	-	-	-	-	-	-	#DIV/0!
	Sub-Total Transfer/Refunds	-	-	-	-	-	-	#DIV/0!
Total Expenditures		-	3,395	4,752,422	11,818,462	4,473,125	4,200,000	-5.88%
Excess/(Deficiency) of Revenues								
Over Expenditures		-	7,499,851	(77,422)	(7,143,462)	(48,125)	(25,000)	
Fund Balance January 1st		-	7,499,851	7,499,851	7,499,851	356,389	308,264	
Fund Balance December 31st		-	7,499,851	7,422,429	356,389	308,264	283,264	
Reserve For Encumbrances			6,605					
Unencumbered Cash 12/31		-	7,493,246	7,422,429	356,389	308,264	283,264	

PARKS CAPITAL IMPROVEMENT FUND

Commentary:

This fund was funded primarily by the .25% Parks income tax levy. This levy expired on December 31, 2012. New park improvements will primarily come from the Capital Improvement Income Tax levy approved in May 2011 and renewed in 2021.

2026 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
420.0000.47700	Donations	-	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	8,861	50,994	5,000	13,281	10,000	10,000	100.00%
Total Receipts		8,861	50,994	5,000	13,281	10,000	10,000	100.00%
420.7105.55110	Subdivision Parks	-	16,565	-	-	125,000	-	0.00%
420.7105.55207	Equipment - Pool/Parks	-	27,197	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	43,762	-	-	125,000	-	0.00%
Total Expenditures		-	43,762	-	-	125,000	-	0.00%
Excess/(Deficiency) of Revenues Over Expenditures								
		8,861	7,232	5,000	13,281	(115,000)	10,000	
Fund Balance January 1st		102,938	111,799	119,031	119,031	132,312	17,312	
Fund Balance December 31st		111,799	119,031	124,031	132,312	17,312	27,312	
Reserve For Encumbrances		-	-	-	-	-	-	

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	17,938,375	17,898,717	19,817,413	19,421,065	20,197,907	21,005,824	1.92%
605.0000.44330	Electric Line Extension Fees	82,715	114,553	50,000	90,517	80,000	80,000	60.00%
605.0000.47100	Sale of Assets	51,000	-	-	38,403	-	5,000,000	0.00%
605.0000.47435	Assessments	1,587	2,592	-	-	-	-	0.00%
605.0000.47890	Other Misc. Revenue	205,358	279,527	100,000	200,000	100,000	100,000	0.00%
605.0000.49210	Reimbursements	7,168	420	15,000	15,000	15,000	15,000	0.00%
Total Receipts		18,286,203	18,295,809	19,982,413	19,764,985	20,392,907	26,200,824	2.05%
Administration	Personnel	148,377	149,341	165,193	158,549	188,252	193,170	13.96%
	Other Operating	758,782	831,138	921,189	892,889	934,225	954,104	1.42%
	Debt Service	483,200	479,000	479,600	479,600	474,800	489,800	-1.00%
	Transfers	252,429	288,089	306,748	301,133	322,953	349,807	5.28%
	Sub-total Administration	1,642,788	1,747,568	1,872,730	1,832,172	1,920,230	1,986,881	2.54%
Distribution	Personnel	1,431,615	1,564,691	1,546,652	1,523,647	1,939,934	1,792,232	25.43%
	Operating	562,566	904,548	967,100	707,707	880,450	786,445	-8.96%
	Capital Outlay	611,987	3,178,025	734,000	6,219,097	8,084,000	515,000	1001.36%
	Refunds	211	3,380	10,000	3,500	10,000	10,000	0.00%
	Sub-Total Distribution	2,606,379	5,650,644	3,257,752	8,453,951	10,914,384	3,103,677	235.03%
Purchase of Power		13,604,175	13,753,000	16,170,725	15,397,674	16,167,558	16,975,936	-0.02%
Total Expenditures		17,853,342	21,151,212	21,301,207	25,683,796	29,002,172	22,066,494	36.15%
Excess/(Deficiency) of Revenues Over Expenditures		432,861	(2,855,403)	(1,318,794)	(5,918,812)	(8,609,265)	4,134,330	
Fund Balance January 1st		20,619,651	21,052,512	18,197,109	18,197,109	12,278,298	3,669,033	
Fund Balance December 31st		21,052,512	18,197,109	16,878,315	12,278,298	3,669,033	7,803,362	
Reserve For Encumbrances		9,525,236	5,755,869	2,000,000	4,000,000	2,000,000	1,000,000	
Unencumbered Fund Balance at December 31		11,527,276	12,441,240	14,878,315	8,278,298	1,669,033	6,803,362	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

	F/P/S	STAFFING									
		2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	
Director of Municipal Services and Engineering	F	0.15	0	0.35	0.35	0.35	0.35	0.35	0.35	0.35	
Deputy Director of Municipal Services and Engineering	F	0.35	0.35	0	0	0	0	0	0	0	
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
Engineering Technician	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
Electric Admin. Total		1.50	1.35								

BUDGET HIGHLIGHTS

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

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

Other Contractual - Significant increase is for the maintenance agreement for the new AMR/AMI system.

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

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

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

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
605.5260.51000	Salary & Wages	100,168	100,911	109,880	111,696	132,827	134,330	20.88%
605.5260.51075	Overtime	161	309	500	500	500	500	0.00%
605.5260.51110	O.P.E.R.S.	14,170	14,178	15,453	15,707	18,666	18,876	20.79%
605.5260.51125	Medicare	1,384	1,385	1,601	1,627	1,933	1,955	20.79%
605.5260.51200	Health Insurance	32,494	32,558	37,759	29,019	34,326	37,509	-9.09%
	Sub-Total Personnel	148,377	149,341	165,193	158,549	188,252	193,170	13.96%
605.5260.52100	Travel & Training	2,514	938	4,500	2,500	4,500	4,500	0.00%
605.5260.53320	Engineering	3,507	52,155	7,000	21,950	10,000	7,000	42.86%
605.5260.53324	WASG-Engineering Fees	-	-	10,000	-	10,000	10,000	0.00%
605.5260.53363	Economic Development	4,688	9,825	15,000	15,000	15,000	15,000	0.00%
605.5260.53366	GIS Contractual Services	6,099	-	25,000	7,500	25,000	25,000	0.00%
605.5260.53410	Equipment Maintenance	23,330	26,352	32,960	32,960	33,949	34,967	3.00%
605.5260.53600	Advertising	-	1,000	1,000	500	1,000	1,000	0.00%
605.5260.53700	Printing & Reproduction	2,101	1,981	1,500	1,600	1,500	800	0.00%
605.5260.53800	Dues & Subscriptions	12,916	12,745	13,400	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	12,826	9,513	60,000	60,000	60,000	60,000	0.00%
605.5260.53994	Electric Excise Tax - Local	674,071	699,747	732,363	717,716	739,247	761,425	0.94%
605.5260.53995	Electric Excise Tax - Outside	15,695	16,253	17,466	18,863	19,429	20,012	11.24%
605.5260.54100	Office Supplies	1,035	629	1,000	900	1,200	1,000	20.00%
	Sub-Total Other Operating	758,782	831,138	921,189	892,889	934,225	954,104	1.42%
605.5260.56100	Debt Payment - Principal	230,000	235,000	245,000	245,000	250,000	275,000	2.04%
605.5260.56200	Debt Payment - Interest	253,200	244,000	234,600	234,600	224,800	214,800	-4.18%
	Sub-Total Debt Service	483,200	479,000	479,600	479,600	474,800	489,800	-1.00%
605.5260.57205	Utility Billing Charges - Reimb.	136,125	144,385	158,733	155,333	172,779	195,128	8.85%
605.5260.57210	Administrative Reimbursements	116,304	143,704	148,015	145,800	150,174	154,679	1.46%
	Sub-Total Transfers	252,429	288,089	306,748	301,133	322,953	349,807	5.28%
Total Administration Expenditures		1,642,788	1,747,568	1,872,730	1,832,172	1,920,230	1,986,881	2.54%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

	F/P/S	STAFFING									
		2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Foreman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Journeyman Lineman	F	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	8.00	
Apprentice Lineman	F	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	
Arborist/Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	
Laborer	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ELECTRIC DISTRIBUTION TOTAL		11.00	12.00	13.00							

	PERFORMANCE MEASURES								
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimated</u>	2026 <u>Estimated</u>
MW Peak - Annual	35.7	45.2	35.2	36	36.9	35.2	37.7	38	39
MwH - Total	174,701	180,469	169,845	181,175	181,325	170,897	177,353	180,000	180,000
Residential	48,543	50,000	50,000	50,000	50,000	50,000	47,842	50,000	50,000
General Service	21,962	22,000	22,000	22,000	22,000	22,000	26,162	22,000	22,000
LP	101,526	100,000	100,000	100,000	100,000	100,000	24,813	100,000	100,000
No Charge	2,670	2,500	2,500	2,500	2,500	2,500	2,562	2,500	2,500
Street Lights Maintained	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740
Meters	5,056	5,086	5,148	5,160	5,239	5,300	5,374	5,275	5,275
Trees Trimmed(mi)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Value of Inventory	\$1,139,556	\$1,145,000	\$481,075	\$431,222	\$416,310	\$431,334	\$413,569	\$425,000	\$450,000

BUDGET HIGHLIGHTS

The Electric Distribution Department has 12 full time employees. This includes 1 Superintendent, 1 Foreman, 8 Journeyman Linemen, 0 Apprentice Linemen, and 3 Certified Arborists.

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

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

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
605.5270.51000	Salary & Wages	938,309	962,882	996,903	998,903	1,341,532	1,202,280	34.57%
605.5270.51050	Wages - Part Time	9,340	12,097	18,500	13,500	18,500	18,500	0.00%
605.5270.51075	Overtime	78,989	153,819	75,000	75,000	75,000	75,000	0.00%
605.5270.51110	O.P.E.R.S.	142,564	157,073	152,656	152,236	200,904	181,409	31.61%
605.5270.51125	Medicare	14,232	15,719	15,811	15,767	20,808	18,789	31.61%
605.5270.51200	Health Insurance	227,990	240,832	254,600	241,490	253,565	266,243	-0.41%
605.5270.51300	Worker's Compensation	9,261	10,809	17,432	12,500	12,875	13,261	-26.14%
605.5270.51400	Life Insurance	772	900	750	1,750	1,750	1,750	133.33%
605.5270.51500	Uniforms	10,158	10,560	15,000	12,500	15,000	15,000	0.00%
	Sub-Total Personnel	1,431,615	1,564,691	1,546,652	1,523,647	1,939,934	1,792,232	25.43%
605.5270.52100	Travel & Training	15,219	5,870	20,000	20,000	25,000	20,000	25.00%
605.5270.53100	Utilities	9,386	9,137	20,000	13,948	20,000	20,000	0.00%
605.5270.53352	OSHA/Safety Equipment	985	1,916	6,000	1,000	5,000	5,000	-16.67%
605.5270.53410	Equipment Maintenance	59,975	57,600	60,000	60,000	60,000	60,000	0.00%
605.5270.53420	Facilities Maintenance	16,475	25,774	26,200	30,000	30,000	30,000	14.50%
605.5270.53422	Generator Maintenance	-	-	10,000	-	10,000	10,000	0.00%
605.5270.53440	Radio Maintenance	951	1,415	1,500	1,425	1,500	1,500	0.00%
605.5270.53450	System Maintenance	12,000	-	4,000	-	4,000	4,000	0.00%
605.5270.53451	Substation Maintenance	41,351	15,367	45,000	15,000	45,000	45,000	0.00%
605.5270.53500	Insurance	54,000	54,000	59,400	54,500	59,950	65,945	0.93%
605.5270.53990	Other Contractual	65,539	76,463	70,000	75,000	70,000	70,000	0.00%
605.5270.54200	Equipment Operation	41,795	36,133	50,000	40,000	50,000	50,000	0.00%
605.5270.54600	Electric Supplies	102,458	56,305	60,000	60,000	60,000	60,000	0.00%
605.5270.54610	Electric Meters	1,511	2,007	30,000	1,113	30,000	30,000	0.00%
605.5270.54620	Street Lights	11,790	17,221	25,000	13,240	25,000	25,000	0.00%
605.5270.54700	Other Supplies	4,849	5,712	20,000	25,905	20,000	20,000	0.00%
605.5270.54731	Poles & Fixtures	12,114	-	25,000	38,076	25,000	25,000	0.00%
605.5270.54732	Overhead Transformers	47,480	45,383	120,000	50,000	100,000	80,000	-16.67%
605.5270.54733	Underground Transformers	39,200	442,352	225,000	150,000	150,000	75,000	-33.33%
605.5270.54734	Overhead Conductors	13,078	16,716	45,000	23,500	45,000	45,000	0.00%
605.5270.54735	Underground Conductors	12,410	35,177	45,000	35,000	45,000	45,000	0.00%
	Sub-Total Other Operating	562,566	904,548	967,100	707,707	880,450	786,445	-8.96%

THIS PAGE LEFT INTENTIONALLY BLANK.

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
605.5270.55100	Facilities	-	39,236	300,000	252,097	-	-	-100.00%
605.5270.55200	Equipment	303,107	1,739,505	164,000	432,000	374,000	305,000	128.05%
605.5270.55214	SCADA System	1,515	10,000	-	-	-	-	#DIV/0!
605.5270.55413	Street Light Conversion	50,120	2,076	60,000	-	-	-	-100.00%
605.5270.55709	Cedar Grove	8,144	-	-	-	-	-	#DIV/0!
605.5270.55721	New Subdivision Development	53,405	210,584	150,000	365,000	150,000	150,000	0.00%
605.5270.55730	Line Improvements	59,139	42,977	60,000	170,000	60,000	60,000	0.00%
605.5270.55741	Substation Improvements	136,557	1,133,647	-	5,000,000	7,500,000	-	#DIV/0!
	Sub-Total Capital Outlay	611,987	3,178,025	734,000	6,219,097	8,084,000	515,000	-21.79%
605.5270.57300	Refunds	211	3,380	10,000	3,500	10,000	10,000	0.00%
	Sub-Total Refunds	211	3,380	10,000	3,500	10,000	10,000	0.00%
Total Distribution Expenditures		2,606,379	5,650,644	3,257,752	8,453,951	10,914,384	3,103,677	235.03%

THIS PAGE LEFT INTENTIONALLY BLANK.

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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
605.5280.53970	Power Purchase	13,604,175	13,753,000	16,170,725	15,397,674	16,167,558	16,975,936	-0.02%
Total Expenditures		13,604,175	13,753,000	16,170,725	15,397,674	16,167,558	16,975,936	

2026 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
608.0000.43200	State Grant	-	10,000	-	-	-	-	0.00%
608.0000.44410	Water & Supply Charges	3,847,518	4,117,024	3,831,168	3,831,168	3,946,103	4,064,486	3.00%
608.0000.44420	Sale of Bulk Water	2,631	2,311	2,500	4,747	2,500	2,500	0.00%
608.0000.44430	Water Tap-In Fees	105,747	121,621	50,000	85,203	80,000	80,000	60.00%
608.0000.44450	Intervening User Fees	25,000	-	-	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	502,273	712,310	613,655	613,655	741,421	726,621	20.82%
608.0000.44475	NAWA- Well Charges	23,348	23,544	23,500	23,607	23,500	23,500	0.00%
608.0000.47100	Sale of Assets	-	-	-	11,050	-	-	0.00%
608.0000.47430	Assessments - Water	2,881	-	-	-	-	-	0.00%
608.0000.47890	Miscellaneous	430	17,253	15,000	15,000	15,000	15,000	0.00%
608.0000.49210	Reimbursements	2,412	417	5,000	5,000	5,000	5,000	0.00%
Total Receipts		4,512,240	5,004,480	4,540,823	4,589,430	4,813,524	4,917,107	6.01%
Administration	Personnel	65,575	66,250	72,135	70,336	77,836	79,719	7.90%
	Other Operating	47,852	35,855	90,500	100,349	103,500	303,500	14.36%
	Debt Service	795,003	148,122	148,122	148,122	148,122	148,122	0.00%
	Transfers	164,479	191,244	203,675	182,617	193,400	209,011	-5.04%
	Sub-total Administration	1,072,909	441,471	514,432	501,424	522,858	740,352	1.64%
Distribution	Personnel	340,592	348,532	370,213	404,281	449,746	445,925	21.48%
	Operating	202,730	240,140	318,500	269,670	315,678	316,904	-0.89%
	Capital Outlay	1,293,701	1,601,996	399,500	395,318	1,299,500	444,500	225.28%
	Refunds	-	2,357	3,500	2,500	3,500	3,500	0.00%
	Sub-Total Distribution	1,837,023	2,193,025	1,091,713	1,071,769	2,068,424	1,210,829	89.47%
Treatment	Personnel	589,728	627,327	637,704	688,965	741,421	726,621	16.26%
	Operating	1,889,645	2,005,288	1,939,938	2,135,182	2,307,847	2,377,082	18.96%
	Sub-Total Distribution	2,479,373	2,632,615	2,577,642	2,824,147	3,049,268	3,103,704	18.30%
Total Expenditures		5,389,305	5,267,111	4,183,787	4,397,340	5,640,550	5,054,884	34.82%

2026 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
Excess/(Deficiency) of Revenues Over Expenditures		(877,065)	(262,631)	357,036	192,090	(827,026)	(137,777)	
Fund Balance January 1st		3,017,278	2,140,213	1,877,582	1,877,582	2,069,672	1,242,646	
Fund Balance December 31st		2,140,213	1,877,582	2,234,618	2,069,672	1,242,646	1,104,869	
Reserve For Encumbrances		1,394,959	100,000	537,086	100,000	100,000	100,000	
Unencumbered Balance at December 31		745,254	1,777,582	1,697,532	1,969,672	1,142,646	1,004,869	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING											
	F/P/S	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	
	F	0.05	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	
Director of Municipal Services and Engineering											
Utility Director	F	0	0	0	0	0	0	0	0	0	
Deputy Director of Municipal Services and Engineering		0.15	0	0	0	0	0	0	0	0	
Asst. Utility Director	F	0	0	0	0	0	0	0.15	0.15	0.15	
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Water Administration Total		0.65	0.6	0.6	0.6	0.6	0.6	0.75	0.75	0.75	

BUDGET HIGHLIGHTS

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

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

Printing and reproduction- \$400 for CCR

Maintenance Agreements - increased due to new AMR/AMI system

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
608.5290.51000	Salary & Wages	44,342	44,822	48,782	49,516	55,454	56,500	13.68%
608.5290.51075	Overtime	64	124	25	250	250	250	900.00%
608.5290.51110	O.P.E.R.S.	6,207	6,292	6,829	6,967	7,799	7,945	14.20%
608.5290.51125	Medicare	606	615	707	722	808	823	14.29%
608.5290.51200	Health Insurance	14,356	14,397	15,792	12,881	13,525	14,201	-14.36%
	Sub-Total Personnel	65,575	66,250	72,135	70,336	77,836	79,719	7.90%
608.5290.52100	Travel & Training	1,809	938	3,000	2,600	3,000	3,000	0.00%
608.5290.53320	Engineering	18,702	10,421	30,000	44,376	40,000	240,000	33.33%
608.5290.53366	GIS Contractual Services	5,724	5,265	6,000	9,518	9,000	9,000	50.00%
608.5290.53410	Maintenance Agreements	13,590	12,885	40,000	35,500	40,000	40,000	0.00%
608.5290.53600	Advertising	-	1,000	1,000	-	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	1,202	1,498	1,500	1,250	1,500	1,500	0.00%
608.5290.53800	Dues & Subscriptions	552	821	1,000	605	1,000	1,000	0.00%
608.5290.53990	Other Contractual	4,277	2,546	6,000	5,000	6,000	6,000	0.00%
608.5290.54100	Office Supplies	1,996	481	2,000	1,500	2,000	2,000	0.00%
	Sub-Total Other Operating	47,852	35,855	90,500	100,349	103,500	303,500	14.36%
608.5290.56050	Cost of Debt Issuance	-	-	-	-	-	-	0.00%
608.5290.56100	Debt Payment - Principal	783,122	148,122	148,122	148,122	148,122	148,122	0.00%
608.5290.56200	Debt Payment - Interest	11,881	-	-	-	-	-	0.00%
	Sub-Total Debt Service	795,003	148,122	148,122	148,122	148,122	148,122	0.00%
608.5290.57205	Utility Billing Charges - Reimb.	77,603	81,564	90,705	90,705	98,731	111,502	8.85%
608.5290.57210	Adm. Reimbursements	86,876	109,680	112,970	91,912	94,669	97,509	-16.20%
	Sub-Total Transfers	164,479	191,244	203,675	182,617	193,400	209,011	-5.04%
Total Administration Expenditures		1,072,909	441,471	514,432	501,424	522,858	740,352	1.64%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

	F/P/S	STAFFING									
		2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	
Water / Sewer Supt.	F	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Utility Plant Operator I	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Maint.Specialist II (2)	F	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50	
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Laborer -Summer worker(50%) - 3	S	0.46	0.46	0.46	0.00	0.46	0.46	0.46	0.46	0.46	
WATER DISTRIBUTION TOTAL		3.76	3.76	3.76	3.30	4.26	4.26	4.26	4.26	4.26	

PERFORMANCE MEASURES

	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Estimated</u>	2026 <u>Estimated</u>
New Meters Installed	46	40	30	50	64	60	50	60	60
Meters Replaced	12	7	15	13	7	20	4,400	20	20
Total Meters	4,263	4,294	4,330	4,365	4,452	4,538	4,611	4,550	4,550
Service Calls	416	463	451	509	430	400	400	400	400
Utility Markings	1,389	2,182	2,484	1,982	1,688	1,500	1,600	1,600	1,600
Taps	46	40	31	64	64	60	30	30	30
Miles of Water Main	59	59	78	78	79	79	79	79	79
Water Main Breaks	7	6	3	13	11	8	8	8	8

BUDGET HIGHLIGHTS

Personnel in the Water Distribution Department including part time, 50% of their wages and fringe benefits are charged to this department. Except the Water Superintendent which is billed at 30%.

Travel & Training - Increased due to relatively new employees and added an additional employee to the department in 2023.

Facilities Maintenance - Increased for the move into a new Service Center. Previously shared costs with Streets and Parks.

Meter Supplies - Increased due to inflation and supply chain delays which require ordering supplies well ahead of when they may be needed. The department is trying to have enough supplies on hand to stay ahead of continued development in the City.

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

<u>Account</u>	<u>Description</u>	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
608.5300.51000	Salary & Wages	221,569	228,607	236,570	257,672	291,024	283,255	23.02%
608.5300.51050	Wages - Part Time	1,133	10,843	10,000	9,570	12,000	12,000	20.00%
608.5300.51075	Overtime	8,044	6,123	11,000	13,000	13,000	14,000	18.18%
608.5300.51110	O.P.E.R.S.	32,004	34,028	36,060	39,234	44,243	43,296	22.69%
608.5300.51125	Medicare	3,358	3,376	3,735	4,064	4,582	4,484	22.69%
608.5300.51200	Health Insurance	69,120	59,847	65,873	74,592	78,322	82,238	18.90%
608.5300.51300	Worker's Compensation	2,444	2,609	3,775	2,500	2,575	2,652	-31.79%
608.5300.51400	Life Insurance	172	168	200	250	250	250	25.00%
608.5300.51500	Uniforms	2,748	2,931	3,000	3,400	3,750	3,750	25.00%
	Sub-Total Personnel	340,592	348,532	370,213	404,281	449,746	445,925	21.48%
608.5300.52100	Travel & Training	2,042	1,059	4,500	1,500	4,500	4,500	0.00%
608.5300.53100	Utilities	23,018	26,558	42,000	39,420	40,603	41,821	-3.33%
608.5300.53352	OSHA/Safety Equipment	554	638	2,500	700	2,500	2,500	0.00%
608.5300.53410	Equipment Maintenance	12,467	10,735	13,000	13,000	13,000	13,000	0.00%
608.5300.53420	Facilities Maintenance	5,216	5,749	7,000	7,000	7,000	7,000	0.00%
608.5300.53425	Tower Maintenance	61,068	59,399	70,000	70,000	70,000	75,000	0.00%
608.5300.53426	WRRSP Maintenance	7,840	2,500	15,000	12,500	15,000	15,000	0.00%
608.5300.53450	System Maintenance	8,056	8,359	9,000	8,500	9,000	9,000	0.00%
608.5300.53452	Well Head Protection	-	-	5,000	-	5,000	5,000	0.00%
608.5300.53453	Well Head Monitoring	-	6,386	7,500	7,500	7,500	7,500	0.00%
608.5300.53500	Insurance	18,000	18,000	19,800	18,250	20,075	22,083	1.39%
608.5300.53971	Line Oversizing	-	-	10,000	-	10,000	10,000	0.00%
608.5300.53990	Other Contractual	6,099	6,797	22,000	10,000	20,000	20,000	-9.09%
608.5300.54200	Equipment Operation	14,589	14,454	15,000	15,000	15,000	13,000	0.00%
608.5300.54400	Small Tools	1,173	2,931	2,000	2,000	2,000	2,000	0.00%
608.5300.54700	Other Supplies	1,757	1,896	2,700	2,000	3,000	3,000	11.11%
608.5300.54800	System Supplies	19,035	13,626	20,000	13,500	20,000	15,000	0.00%
608.5300.54810	Chemicals	528	1,204	1,500	800	1,500	1,500	0.00%
608.5300.54820	Meter Supplies	21,288	59,849	50,000	48,000	50,000	50,000	0.00%
	Sub-Total Other Operating	202,730	240,140	318,500	269,670	315,678	316,903	-0.89%

THIS PAGE LEFT INTENTIONALLY BLANK.

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
608.5300.55110	Service Center	684,318	441,730	-	110,318	35,000	-	0.00%
608.5300.55200	Equipment	125,545	582,907	114,500	143,500	134,500	114,500	17.47%
608.5300.55629	Lead-Copper Abatement	19,953	50,174	200,000	50,000	200,000	200,000	0.00%
608.5300.55630	Water Line Improvements	463,885	527,185	85,000	91,500	930,000	130,000	994.12%
	Sub-Total Capital Outlay	1,293,701	1,601,996	399,500	395,318	1,299,500	444,500	225.28%
608.5300.57200	Reimbursements	-	2,324	3,500	2,500	3,500	3,500	0.00%
608.5300.57300	Refunds	-	33	-	-	-	-	0.00%
	Sub-Total Refunds	-	2,357	3,500	2,500	3,500	3,500	0.00%
Total Distribution Expenditures		1,837,023	2,193,025	1,091,713	1,071,769	2,068,424	1,210,828	89.47%

WATER FUND - DEPARTMENT: WATER TREATMENT

Commentary:

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

STAFFING

	<u>F/P/S</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Director of Municipal Services and Engineering	F	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Utility Director	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Director of Municipal Services and Engineering	F	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
WATER TREATMENT TOTAL		4.40	5.35							

PERFORMANCE MEASURES

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Estimated</u>	<u>2026 Estimated</u>
NAWA Total Water Produced (MG)	1,026.000	1,015.000	1,034.000	1,045.000	1,060.000	1,050.000	1,436,306.000	1,050.000	1,050.000
Tipp City Total Water Usage MG	586.000	611.000	623.000	602.118	607.730	610.000	610.000	610.000	610.000
Tipp Average Daily Demand MG	1.600	1.700	1.700	1.616	1.650	1.700	1.800	1.700	1.700
Tipp Maximum Daily Demand MG	2.300	2.700	2.500	2.246	1.990	2.500	2.700	2.500	2.500

BUDGET HIGHLIGHTS

NAWA-Treatment Charges are based on Total Plant Flow of 960 M.G. Tipp City's usage at 495 M.G. Figured at \$3.25/1000 gallons

WATER FUND - DEPARTMENT - WATER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
608.5305.51000	Salary & Wages	377,550	406,519	399,262	456,116	490,325	470,977	22.81%
608.5305.51075	Overtime	11,502	8,611	15,000	10,000	15,000	15,000	0.00%
608.5305.51110	O.P.E.R.S.	54,112	57,231	57,997	65,256	70,746	68,037	21.98%
608.5305.51125	Medicare	5,792	5,591	6,007	6,759	7,327	7,047	21.98%
608.5305.51200	Health Insurance	133,615	141,448	148,139	140,998	148,047	155,449	-0.06%
608.5305.51300	Worker's Compensation	3,381	3,670	6,000	4,394	4,526	4,662	-24.57%
608.5305.51400	Life Insurance	312	280	300	442	450	450	50.00%
608.5305.51501	Communication	3,464	3,977	5,000	5,000	5,000	5,000	0.00%
	Sub-Total Personnel	589,728	627,327	637,704	688,965	741,421	726,621	16.26%
605.5305.53100	Utilities	-	130	-	1,250	-	-	-
608.5305.53388	NAWA-Treatment Charges	1,889,645	2,005,288	1,939,938	2,133,932	2,307,847	2,377,082	18.96%
	Sub-Total Other Operating	1,889,645	2,005,288	1,939,938	2,135,182	2,307,847	2,377,082	18.96%
Total Treatment Expenditures		2,479,373	2,632,615	2,577,642	2,824,147	3,049,268	3,103,704	18.30%

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Projected	2027 Projected	2025-2026 % Inc/Dec
620.0000.44510	Sewer Charges	2,054,682	2,345,609	2,659,768	2,659,768	2,960,343	3,297,041	11.30%
620.0000.44530	Sewer Tap-In Fees	110,417	130,747	75,000	83,025	75,000	75,000	0.00%
620.0000.44540	TCA Capacity Fees	-	-	-	70,000	200,000	200,000	100.00%
620.0000.44561	County I&I Surcharge	3,262	14,331	7,500	15,320	10,000	10,000	33.33%
620.0000.44562	Admin Fee - County I&I	362	1,592	750	1,702	1,250	1,250	66.67%
620.0000.47100	Sale of Assets	-	-	-	9,376	5,000	-	0.00%
620.0000.47445	Assessments - Sewer	6,149	640	-	640	-	-	0.00%
620.0000.47890	Other Misc. Revenue	1	8,303	1,000	7,500	1,000	1,000	0.00%
620.0000.48140	State Loan	-	802,749	-	4,027,531	-	-	0.00%
620.0000.49210	Reimbursements	960	384	1,000	1,000	1,000	1,000	0.00%
620.0000.49520	Advance In	500,000	500,000	250,000	250,000	-	-	-100.00%
Total Receipts		2,675,833	3,804,355	2,995,018	7,125,862	3,253,593	3,585,291	8.63%
Administration	Personnel	65,573	66,249	73,185	71,135	78,686	80,025	7.52%
	Other Operating	19,581	19,204	268,600	265,988	38,900	38,900	-85.52%
	Debt Service	340,845	9,776	296,380	296,380	296,380	296,380	0.00%
	Transfers	169,557	191,218	190,631	190,631	202,982	221,332	6.48%
	Sub-total Administration	595,556	286,447	828,796	824,134	616,948	636,638	-25.56%
Collections/Treat.	Personnel	340,638	377,254	393,189	406,720	467,439	462,633	18.88%
	Other Operating	1,157,142	1,274,597	1,593,850	1,437,194	1,771,562	1,918,360	11.15%
	Capital Outlay	1,100,078	2,811,305	304,500	3,718,682	280,500	399,500	-7.88%
	Refunds	-	502,854	503,500	501,500	253,500	3,500	-49.65%
	Sub-Total Treatment	2,597,858	4,966,010	2,795,039	6,064,096	2,773,001	2,783,993	-0.79%
Total Expenditures		3,193,414	5,252,457	3,623,835	6,888,230	3,389,949	3,420,630	-6.45%
Excess/(Deficiency) of Revenues								
Over Expenditures		(517,581)	(1,448,102)	(628,817)	237,632	(136,356)	164,660	
Fund Balance January 1st		2,275,908	1,758,327	310,225	310,225	547,858	411,502	
Fund Balance December 31st		1,758,327	310,225	(318,592)	547,858	411,502	576,162	
Reserve For Encumbrances		1,386,753	3,709,151	100,000	100,000	100,000	100,000	
Unencumbered Balance at December 31		371,574	(3,398,926)	(418,592)	447,858	311,502	476,162	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	<u>F/P/S</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Director of Municipal Services and Engineering	F	0.05	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Utility Director	F	0	0	0	0	0	0	0	0	0
Assistant Director of Municipal Services and Engineering	F	0.15	0	0	0	0	0	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer Administration Total		0.65	0.6							

BUDGET HIGHLIGHTS

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

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

Maintenance Agreements - increased due to new AMR/AMI system

SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Projected	2027 Projected	2025-2026 % Inc/Dec
620.5310.51000	Salary & Wages	44,340	44,821	48,782	49,515	55,464	56,500	13.70%
620.5310.51075	Overtime	64	124	25	250	250	250	900.00%
620.5310.51110	O.P.E.R.S.	6,207	6,292	6,829	6,967	7,800	7,945	14.22%
620.5310.51125	Medicare	606	615	707	722	808	823	14.29%
620.5310.51200	Health Insurance	14,356	14,397	16,842	13,681	14,364	14,508	-14.71%
	Sub-Total Personnel	65,573	66,249	73,185	71,135	78,686	80,025	7.52%
620.5310.52100	Travel & Training	965	540	2,000	2,000	2,000	2,000	0.00%
620.5310.53320	Engineering	8,314	10,421	230,000	230,000	-	-	-100.00%
620.5310.53410	Maintenance Agreements	5,402	5,452	30,000	30,000	30,000	30,000	0.00%
620.5310.53600	Advertising	-	-	500	-	500	500	0.00%
620.5310.53700	Printing & Reproduction	1,119	1,096	700	800	1,000	1,000	42.86%
620.5310.53800	Dues & Subscriptions	155	196	400	188	400	400	0.00%
620.5310.53990	Other Contractual	3,426	1,317	4,500	2,500	4,500	4,500	0.00%
620.5310.54100	Office Supplies	200	182	500	500	500	500	0.00%
	Sub-Total Other Operating	19,581	19,204	268,600	265,988	38,900	38,900	-85.52%
620.5310.56050	Debt Issuance Costs	-	-	-	-	-	-	0.00%
620.5310.56100	Debt Payment - Principal	334,776	9,776	189,776	189,776	189,776	189,776	0.00%
620.5310.56200	Debt Payment - Interest	6,069	-	106,604	106,604	106,604	106,604	0.00%
	Sub-Total Debt Service	340,845	9,776	296,380	296,380	296,380	296,380	0.00%
620.5310.57205	Utility Billing Charges - Reimb.	96,741	101,530	113,381	113,381	123,414	139,377	8.85%
620.5310.57210	Adm. Reimbursements	72,816	89,688	77,250	77,250	79,568	81,955	3.00%
	Sub-Total Transfers	169,557	191,218	190,631	190,631	202,982	221,332	6.48%
Total Administration Expenditures		595,556	286,447	828,796	824,134	616,948	636,638	-25.56%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

STAFFING		2018	2019	2020	2021	2022	2023	2024	2025	2026
	F/P/S	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>						
Water / Sewer Superintendent	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator II	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Utility Plant Operator I	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50
Meter Reader (25%) - 2	P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Laborer (50%) - 3	S	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
SEWER TREATMENT TOTAL		3.96	3.96	3.96	3.96	4.46	4.46	4.46	4.46	4.46
PERFORMANCE MEASURES										
		2018	2019	2020	2021	2022	2023	2024	2025	2026
		<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>						
Average Daily Demand MG		2.35	2.40	2.50	2.159	2.159	2.20	3.07	3.13	3.25
Maximum Daily Demand MG		7.34	5.87	6.00	4.39	2.98	4.00	4.00	4.00	4.00
Service Calls		10	12	15	13	4	15	15	15	15
Tap Ins		44	40	30	51	62	50	50	50	50
Sanitary Sewer Overflows (SSO's)		2	2	0	0	0	0	0	0	0

BUDGET HIGHLIGHTS

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

Travel & Training - Increased due to relatively new employees and added an additional employee to the department in 2023.

North Regional Contract - This represents our share of costs of operating the Sewer Treatment Plant. Tipp City is billed a proportionate amount of plant operating and capital costs based on our sewage flows in comparison to the Cities of Huber Heights and Vandalia. These costs have increased significantly over the last 2-3 years and will increase significantly in future years due to required plant improvements.

Facilities Maintenance - Increased for the move into a new Service Center. Previously shared costs with Streets and Parks.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
620.5320.51000	Salary & Wages	241,268	249,636	255,268	273,492	318,415	310,424	24.74%
620.5320.51050	Wages - Part Time	1,133	10,842	10,000	9,570	12,000	12,000	20.00%
620.5320.51075	Overtime	3,866	6,111	10,000	12,000	13,000	14,000	30.00%
620.5320.51110	O.P.E.R.S.	34,047	36,991	38,538	41,309	48,078	47,099	24.75%
620.5320.51125	Medicare	2,675	3,657	3,991	4,278	4,980	4,878	24.78%
620.5320.51200	Health Insurance	52,864	64,131	68,142	59,921	62,916	66,062	-7.67%
620.5320.51300	Worker's Compensation	2,614	2,783	4,080	2,850	4,000	4,120	-1.96%
620.5320.51400	Life Insurance	159	169	170	300	300	300	76.47%
620.5320.51500	Uniforms	2,012	2,934	3,000	3,000	3,750	3,750	25.00%
	Sub-Total Personnel	340,638	377,254	393,189	406,720	467,439	462,633	18.88%
620.5320.52100	Travel & Training	676	1,005	3,000	1,000	3,000	3,000	0.00%
620.5320.53100	Utilities	20,150	23,999	27,500	27,500	29,563	30,450	7.50%
620.5320.53320	Engineering	-	-	220,000	-	20,000	20,000	-90.91%
620.5320.53352	OSHA/Safety Equipment	-	425	3,000	431	19,000	3,000	533.33%
620.5320.53385	North Reg. Contract	1,040,485	1,149,610	1,208,450	1,229,563	1,365,549	1,529,415	13.00%
620.5320.53410	Equipment Maintenance	10,987	11,604	12,000	8,000	12,000	12,000	0.00%
620.5320.53420	Facilities Maintenance	3,280	6,478	5,500	6,500	6,500	6,500	18.18%
620.5320.53450	System Maintenance	6,816	6,346	8,000	6,500	8,000	5,000	0.00%
620.5320.53452	North Regional Capacity Fee	-	-	-	70,000	200,000	200,000	100.00%
620.5320.53500	Insurance	9,000	9,000	9,900	9,500	10,450	11,495	5.56%
620.5320.53970	Line Oversizing	5,000	-	5,000	-	5,000	5,000	0.00%
620.5320.53990	Other Contractual	16,826	15,837	25,000	20,700	25,000	25,000	0.00%
620.5320.54200	Equipment Operation	14,588	15,030	15,000	12,500	15,000	15,000	0.00%
620.5320.54400	Small Tools	1,500	1,303	1,500	1,500	1,500	1,500	0.00%
620.5320.54700	Other Supplies	788	887	1,000	1,000	1,000	1,000	0.00%
620.5320.54800	System Supplies	5,204	4,970	4,000	5,500	5,000	5,000	25.00%
620.5320.54810	Chemical Supplies	21,842	19,321	35,000	27,000	35,000	35,000	0.00%
620.5320.54820	Meter Supplies	-	8,782	10,000	10,000	10,000	10,000	0.00%
	Sub-Total Other Operating	1,157,142	1,274,597	1,593,850	1,437,194	1,771,562	1,918,360	11.15%

THIS PAGE LEFT INTENTIONALLY BLANK.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

<u>Account</u>	<u>Description</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
620.5320.55110	Utility Service Center	684,318	441,728	-	110,300	-	-	100.00%
620.5320.55200	Equipment	124,635	531,782	69,500	117,500	185,500	164,500	166.91%
620.5320.55530	I&I Program	29,469	190,342	200,000	100,000	-	200,000	-100.00%
620.5320.55810	Sewer Line Reconstruction	261,656	1,647,453	35,000	3,390,882	95,000	35,000	171.43%
	Sub-Total Capital Outlay	1,100,078	2,811,305	304,500	3,718,682	280,500	399,500	-7.88%
620.5320.57300	Refunds	-	2,854	3,500	1,500	3,500	3,500	0.00%
620.5320.57500	Advance Out	-	500,000	500,000	500,000	250,000	-	-50.00%
	Sub-Total Transfers	-	502,854	503,500	501,500	253,500	3,500	-49.65%
Total Treatment Expenditures		2,597,858	4,966,010	2,795,039	6,064,096	2,773,001	2,783,993	-0.79%

THIS PAGE LEFT INTENTIONALLY BLANK.

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	22,658	(11,430)	40,000	17,500	20,000	20,000	-50.00%
Total Receipts		22,658	(11,430)	40,000	17,500	20,000	20,000	-50.00%
625.9300.57300	Refunds	220	144	30,000	500	500	500	-98.33%
Total Expenditures		220	144	30,000	500	500	500	-98.33%
Excess/(Deficiency) of Revenues Over Expenditures								
		22,438	(11,574)	10,000	17,000	19,500	19,500	
Fund Balance January 1st		373,897	396,335	384,761	384,761	401,761	421,261	
Fund Balance December 31st		396,335	384,761	394,761	401,761	421,261	440,761	
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 Finance 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.

2026 BUDGET WORKSHEET
REFUSE COLLECTION FUND

Account	Description	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2027 Projected	2025-2026 % Inc/Dec
630.0000.44610	Refuse Charges	1,161,161	1,233,229	1,265,739	1,270,752	1,334,290	1,401,004	5.42%
630.0000.44690	Other Charges - Bags	320	282	300	300	300	300	0.00%
630.0000.49210	Reimbursements	22	-	-	-	-	-	0.00%
Total Receipts		1,161,503	1,233,511	1,266,039	1,271,052	1,334,590	1,401,304	5.41%
630.5340.53965	Contract - Refuse	1,029,612	1,087,519	1,155,016	1,155,159	1,207,141	1,261,462	4.51%
630.5340.53966	Contract - Franchise Fees	56,820	59,910	63,026	63,538	66,714	70,050	5.85%
630.5340.53990	Other Contractual	1,040	567	250	250	250	250	0.00%
	Sub-Total Other Operating	1,087,472	1,147,996	1,218,292	1,218,947	1,274,105	1,331,762	4.58%
630.5340.57205	Utility Billing Charges - Reimb.	76,553	18,283	50,000	32,240	35,000	35,000	-30.00%
630.5340.57210	Adm. Reimbursements	13,218	14,676	7,500	7,500	7,500	7,500	0.00%
	Sub-Total Transfers	89,771	32,959	57,500	39,740	42,500	42,500	-26.09%
Total Expenditures		1,177,243	1,180,955	1,275,792	1,258,687	1,316,605	1,374,262	3.20%
Excess/(Deficiency) of Revenues Over Expenditures		(15,740)	52,556	(9,753)	12,365	17,985	27,042	
Fund Balance January 1st		50,514	34,774	87,330	87,330	99,695	117,680	
Fund Balance December 31st		34,774	87,330	77,577	99,695	117,680	144,721	
Reserve For Encumbrances		-	-	-	-	-	-	

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	1,625,023	1,968,684	1,990,695	2,022,777	2,083,460	2,145,964	4.66%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		1,625,023	1,968,684	1,990,695	2,022,777	2,083,460	2,145,964	4.66%
728.6190.53344	Insurance Premiums	1,570,182	1,872,760	1,990,695	2,022,777	2,083,460	2,145,964	4.66%
728.6190.53345	Expenses - Flex Bank	-	-	-	-	-	-	0.00%
Total Expenditures		1,570,182	1,872,760	1,990,695	2,022,777	2,083,460	2,145,964	4.66%
Excess/(Deficiency) of Revenues Over Expenditures		54,841	95,924	-	-	-	-	-
Fund Balance January 1st		143,182	198,023	293,947	293,947	293,947	293,947	
Fund Balance December 31st		198,023	293,947	293,947	293,947	293,947	293,947	
Reserve For Encumbrances		-	-	-	-	-	-	-

2026 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Budget</u>	<u>2027 Projected</u>	<u>2025-2026 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	59,086	30,500	50,000	75,000	50,000	50,000	0.00%
Total Receipts		59,086	30,500	50,000	75,000	50,000	50,000	0.00%
830.6550.57300	Contractor Maint. Deposits	52,207	35,058	50,000	75,000	50,000	50,000	0.00%
Total Expenditures		52,207	35,058	50,000	75,000	50,000	50,000	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		6,879	(4,558)	-	-	-	-	-
Fund Balance January 1st		68,314	75,193	70,635	70,635	70,635	70,635	
Fund Balance December 31st		75,193	70,635	70,635	70,635	70,635	70,635	
Reserve For Encumbrances		82,635	70,635	68,577	70,635	70,635	70,635	

City of Tipp City
2026 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 - \$5,000.00).

CONTINGENCIES

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

DEBT

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

DISBURSEMENTS

Money paid out for expenditure and non-governmental purposes.

EXPENDITURE

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

FINES, COSTS AND FORFEITURES

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

FUND

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

City of Tipp City
2026 Operating Budget - Glossary

FUND TYPES

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

City of Tipp City
2026 Operating Budget - Glossary

Fiduciary Funds

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

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

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

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

**INTERGOVERNMENTAL
REVENUE**

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

ITEM OF APPROPRIATION

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

NON-REVENUE

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

NON-GOVERNMENTAL

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

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

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

City of Tipp City
2026 Operating Budget - Glossary

RECEIPTS

Money received from revenue and non-revenue sources.

RESOURCES

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

REVENUE

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

STATE SHARED TAXES

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

SUPPLEMENTAL APPROPRIATIONS

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

TAX BUDGET

An estimate of receipts, expenditures and requested tax levies for the next succeeding fiscal year. The tax budget is submitted to the County Budget Commission and is the basis for determining amounts to be recorded in the O.C.E.R.

TRANSFER OF FUNDS

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

UNAPPROPRIATED FUND BALANCE

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

UNENCUMBERED ACCOUNT BALANCE

The total amount appropriated in a given account less amounts currently expended and encumbered.

**CITY OF TIPP CITY
2026 BUDGET WORKSHEET**

GENERAL INFORMATION

INCORPORATED AS A CITY	1960
FORM OF GOVERNMENT	COUNCIL-MANAGER
POPULATION	10,274 (2020 CENSUS)
AREA	7.5 SQUARE MILES
MILES OF STREET	60 MILES
INCOME TAX RATE	1.5% (Effective 7-1-11)
FULL TIME CITY EMPLOYEES	95
POLICE OFFICERS	23
FIRE/EMS FULL-TIME EMPLOYEES	18
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY