



November 14, 2011

The Honorable Patrick Hale  
& members of City Council

The Charter of the City of Tipp City requires the Manager to prepare and submit the annual operating budget to the Council no later than the 15<sup>th</sup> day of November each year, with an accompanying message that shall explain the budget both in fiscal terms and in terms of work programs.

My goal in preparing the 2012 Operating Budget was to create a plan to maintain the City's essential services within the financial constraints of each of the distinct funds while also preserving the long-term financial viability of each of the funds.

The preparation of the 2012 budget was again challenging as income tax receipts are projected at a 7% increase but the long-term outlook for the economy is still questionable. Furthermore, other sources of General Fund revenue are declining. Specifically, the State has reduced the Local Government Fund and is phasing out the Personal Property Tax Reimbursement resulting in a reduction of \$212,263 in state funding for 2012. Additionally, as interest rates remain at historically low rates and the estate tax, which has benefited the City over the past few years, is unpredictable and therefore estimated conservatively.

Department heads were again very mindful of the City's economic condition when preparing their operating budgets. Care was taken to further streamline operations, delay purchases where possible, and limit travel and training. The Finance Director and other Department Heads have worked diligently to reduce operating expenditures wherever possible without jeopardizing safety or affecting current levels of service.

Sound long-term financial planning of past Council's and administrations has placed the City in a position to continue to withstand the current economic climate, in the short-term. The purpose of building up reserves during a good economic climate is to be able to utilize those resources to maintain service levels during weak economic times. The City's General Fund and Electric Funds are well positioned to maintain adequate fund balances, based upon the assumptions put forward in this budget document. The Water Fund, and more specifically the Sewer Fund, show rapidly declining fund balances over the next five years that will require rate increase to maintain adequate fund balances in order to meet current operating needs and future capital projects.

The long underfunded capital needs of the City were addressed in May of this year when the electorate approved a temporary increase in the local income tax to support the repairing, replacing and improving of the City's infrastructure and equipment. A 10-year capital improvement plan was recommended by the Citizen's CIP Committee that prioritized the capital needs of the City and was used as the foundation of the income tax levy campaign. The income tax issue was comprised of two components. First, a 0.25% increase in the local income tax effective July 1, 2011, for a period of 10 years targeted specifically for capital improvements. The second component was the continuation of the current temporary 0.25% Parks CIP levy that will be transitioned to general capital improvements for a 10 year period beginning January 1, 2013.

## **GENERAL FUND**

### **Budget Assumptions**

- 2011 income tax revenue is projected to come in 7.0% above budget.
- Income tax collections are projected to increase 2.0% in 2012
- State funding reductions in 2012 = \$212,263
  - Local Government Funds = -\$162,925
  - Estate Tax = -\$49,338
- Workers' Compensation premiums anticipated to decrease 10% in 2012.
- Health insurance premiums increased 10%, with a renewal set for September 1, 2012.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) increased 20.3% for 2012 for an increase of \$19,155. While this is a substantial increase for 2012, it is significantly less than 2007-08 (avg. \$137,000) and in line with 2009-10 expenses (avg. \$112,500).
- Police Department budget proposes phasing in of new officers in 2012 to get up to full staffing of 19 sworn officers.

### **Budget Highlights**

- Total budgeted General Fund expenditures, including transfers, are proposed to decrease 2.4% (\$144,567) from \$5,953,448 in 2011 to \$5,808,881 in 2012.
- 2012 operating expenditures (total General Fund expenditures less transfers) decreased 1.68% (\$99,067) from a budgetary standpoint
- General Fund revenue is projected to increase 3.1% (\$170,223) from 2011 budgeted revenue estimates and 0.4% (\$21,525) from projected 2011 revenue.
- Projected General Fund budget deficit of **\$134,106**.
  - However, given that our revenue estimates are generally conservative and that, on average, approximately 97% of budgeted expenditures are actually spent, an operating surplus of approximately \$40,130 is anticipated.
- FOP contracts expire April 2012. No cost of living adjustments have been budgeted.

- No annual wage increase budgeted for AFSCME personnel as wage only negotiations are currently ongoing.
- No annual wage increase budgeted for non-union, Chapter 37 personnel.
- Wages & benefits account for 78.4% of all General Fund expenditures compared to 76.7% in 2011, 77.5% in 2010, 77.8% in 2009 and 72% in 2008. Employee costs are accounting for a higher percentage of General Fund expenditures as supplies and non-capital purchases are reduced to trim operating budgets.
- No transfer from the General Fund to the Capital Improvement Reserve Fund is anticipated in 2012.

### **SWIMMING POOL FUND**

#### **Budget Assumptions**

- No increase in user fees is budgeted for 2012.
- Budget anticipates 2012 season to run 97 days: Memorial Day weekend (May 26-28) then through summer break (June 2 – September 3)

#### **Budget Highlights**

- A transfer from the General Fund to the Swimming Pool Fund is not anticipated for 2012 due to the success of the 2010 & 2011 seasons and an adequate fund balance for 2012 operations.
- Tipp City Schools will not begin classes until after Labor Day weekend resulting in the potential of an additional 13 days of operation at a cost of \$39,000.
- Tipp-Monroe Swim Team to host championship meet on Saturday, July 21<sup>st</sup>.

### **STREET REPAIR & MAINTENANCE FUND**

- Equipment Maintenance (\$22,000) and Equipment Operation (\$20,000) expenses moved to Municipal Road Fund
- Transfer of \$59,663 to the Bond Retirement Fund for repayment of the CR 25- A reconstruction bonds.

### **CAPITAL IMPROVEMENT RESERVE FUND**

The Capital Improvement Reserve Fund is funded by 0.2% of the base 1.0% income tax, a 0.25% increase in the income tax that became effective July 1, 2011, and assessments and grants. This fund accounts for the income tax resources earmarked for capital improvements used for general improvements of all City facilities and operations.

## Budget Highlights

Following is a summary of the major projects/equipment proposed for next year:

### Fire

- **Fire/EMS Station Expansion & Renovation** – \$1,200,000
  - The existing facility lacks sleeping quarters and shower facilities to accommodate 24-hour staffing and the fire bays are not adequate to house a new ladder truck. Short-term debt is proposed to be issued for this project that would be paid off within the timeframe of the temporary income tax.
- **Aerial Ladder Truck** - \$1,000,000
  - This replaces a 1975 model (37 years old) with 6,700 miles. Short-term debt is proposed to be issued for this project that would be paid off within the timeframe of the temporary income tax.

### EMS

- **Ambulance** – \$150,000

### Police

- **Police cruiser rotation** – \$24,000, plus \$8,500 for vehicle equipment

### Parks

- **Asphalt Resurfacing** – \$52,000
  - Kyle Park drives and parking areas
- **Safety Surfaces at Kyle Park** - \$25,000
- **City Park Tennis Court Renovation** – new surface and fencing \$40,000
- **Nature Center Demolition** - \$10,000
- **Vehicles and Equipment**
  - Replacement of 1995 Tractor (1,779 hours) - \$30,000
  - Replacement of Tri-deck mower (4-year rotation) – \$14,000
  - Replacement of Zero turn mower (4-year rotation) - \$9,250
  - Replacement of 2000 Gator (1,362 hours) - \$6,500 (used for maintenance along bike paths and athletic fields)

### Administration

- **Technology** – Software upgrades and computer replacement - \$34,075
- **Copier Replacement** - \$12,000

## Debt

- **Debt Principal and Interest** – Debt payments of \$251,808 account for 5.5% of total CIRF expenditures and 18.3% of the 0.20% & 0.25% dedicated income tax revenue to the CIRF in 2012.

## Street

- **Street Projects**
  - **City-Wide Asphalt Resurfacing Program** - \$400,000 for the resurfacing of city streets. Due to insufficient revenue, the City last performed an asphalt resurfacing program in 2007.
    - **Alley Chip and Seal** - \$25,000
  - **I-75 Southbound Ramps Project (Exit #69)** – This project involves the reconstruction of the southbound ramps to I-75 at Exit #69. The estimated cost of the project is \$4,000,000 with 80% being funded with ODOT Safety Funds, 10% from ODOT District 7 and a 10% local match. The City's local match would be an 80/20 split with MVRPC with a \$320,000 grant from MVRPC and \$80,000 from the City's Electric Fund. In addition to reconstructing the southbound ramps, this project will also include a new traffic signal for the southbound ramps and the interconnection of the northbound and southbound ramp traffic signals with the City's traffic control computer system.
  - **Franklin Street Reconstruction** – \$127,010 (not including sewer replacement)
    - This project was identified as a priority by the Citizen's CIP Committee. Engineering and design is being completed in 2011 with construction scheduled for 2012 at an estimated cost of \$127,010.
  - **S. Third Street Reconstruction** – \$535,975 (not including water and sewer replacement)
    - This project was identified as a priority by the Citizen's CIP Committee. Design and construction of this project was re-prioritized by City Council to occur in 2012. This project involves the reconstruction of S. Third Street from Elm to Maple Hill. Due to the cost, this project is proposed to be funded by the issuance of short-term debt that will be paid off within the timeframe of the temporary income tax.

- **Vehicles and Equipment**

- Replacement of 1996 GMC 2 ½ ton dump truck (20,607 miles) – An additional \$31,000 is proposed to be appropriated in addition to the 2011 appropriations of \$95,000 for a total cost of \$125,000.
- Replacement of 1997 ¾ ton pick-up truck (96,160 miles) - \$30,000

## **PARKS CAPITAL IMPROVEMENT FUND**

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

### **Assumptions**

- Parks Capital Improvement Fund 0.25% dedicated income tax levy expires December 31, 2012.
- Income tax collections are projected to increase 2% in 2012.
- No transfers from the General Fund are projected in 2012.

### **Debt**

- Debt principal and interest payments on the Tippecanoe Family Aquatic Center and the Kyle Park Baseball Quads consume 92% of the projected 0.25% dedicated income tax levy revenue in 2012.

## **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 period
  - 1% rate increase raises \$120,000 annually
- 2% annual increase in electric sales due to higher consumption
- 6% annual increase in operating expenses
- 5% annual growth in purchase of power costs
- Vacant Lineman position is not budgeted to be filled in 2012.
- Vacant Assistant Utility Director position is proposed to be filled with an Engineering Technician position as a lower pay grade.

## Budget Highlights

- Total Electric Fund expenditures are projected to decrease by 12.74% (\$2,112,482) in 2012.
- 11% decrease in budgeted revenue (\$1,854,898) due to multiple capital improvement projects planned for 2011 that will not be performed in 2012.
- Operating expenses increase 1.1%
- Capital expenses decrease 72.08% with the delay of the Substation #4/Alternate Feed Project
- Major capital expenditures taking place in 2012 include:
  - **Utility Service Center Schematic Design** – \$210,000
    - City will hire professional design firm to evaluate the cost of buying and renovating an existing vacant building in Tipp City versus new construction
  - **Downtown Traffic Signals** – \$200,000
    - This project was originally proposed to be partially funded by grants from ODOT/OPWC. However, because the downtown traffic signs did not meet ODOT traffic warrants (i.e., not enough traffic volume on side streets) the City is not eligible to use these grants funds to replace unwarranted traffic signals. The City is, however, permitted to use local funds for the replacement of the downtown traffic signals. This project involves the replacement of downtown traffic signals in 2012 (in coordination with the downtown utility replacement project) along Main Street at intersections of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Streets with decorative mast arm poles. \$280,000 was appropriated for this project in 2011 as the City's local match. An additional \$200,000 is proposed to be budgeted in 2012 to complete this project with 100% local funds.
- **Vehicles and Equipment**
  - Replacement of 1998 Rear Yard Machine - \$150,000

## 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

- 5% annual increase of NAWA treatment charge to Tipp City from 2012-2016.

- Rate increase of 3% in 2012 to pay off debt service related to the downtown utility replacement project (\$1.11/month for average customer using 7,500 gallons).
- Rates increases of 6% in 2013; 6% in 2014; 7% in 2015; and 7% in 2016 would be necessary to maintain a sufficient fund balance while carrying out distribution operations and making needed capital investments.
- 5% annual increase in operating expenses

#### Budget Highlights

- Water Fund balance is projected to decrease from \$2,496,634 at the end of 2011 to \$2,170,229 in 2012.
- Major capital projects taking place in 2011 include:
  - **Upgrading 4" Water Lines** – The replacement of older, undersized, 4-inch water lines with standard residential 8-inch water lines in advance of street resurfacing activities. The project is intended to prevent the repairing/replacing of water lines along newly resurfaced street.
    - Warner (Garber to Tippecanoe) - \$88,000
    - Bowman (Main to Plum) - \$91,000
    - Walnut (Hyatt to First) - \$290,000
  - **Replacement of Judith, Michael & Earl Ct. Water Lines** – \$265,000
  - **Downtown Utility Replacement Project**
    - This project involves the construction of a new 12-inch water main, replacement/lining of sanitary sewers, construction of an 18-inch storm sewer, and the repairing of roadways and sidewalks affected by construction activities along Main Street from Fourth Street to First Street. The cost estimate for this project is \$2,150,000. Funding for this project will be accomplished via a \$400,000 Ohio Public Works Commission (OPWC) grant and a \$1,400,000 OPWC 0% interest, 20-year loan. The water and sewer funds would each be responsible for \$175,000 in addition to the OPWC assistance to fund this project. In order to satisfy the City's debt obligations related to this project a water rate increase of 3% (\$1.11/mo for average customer using 7,500 gallons) and a 9% increase in the distribution portion of the sewer rate (\$0.90/mo for average customer using 7,500 gallons) would be necessary.
  - **S. Third Street Waterline Replacement** – \$113,575
    - This project coincides with the S. Third Street Reconstruction with the waterline being replaced from Elm to Maple Hill.

## SEWER FUND

### Assumptions

- 22.5% increase in the distribution rate in 2012.
  - 9% rate increase on distribution portion of bill to fund debt service related to the Downtown Utility Replacement Project (\$0.90/mo for average customer using 7,500 gallons)
  - 13.5% rate increase on distribution portion of bill to fund debt service related to US EPA mandated Main Street Lift Station Project (\$1.64/mo for average customer using 7,500 gallons)
- 2% annual increase in revenue due to higher consumption

### Budget Highlights

- Sewer Fund balance is projected to decrease from \$677,081 at the end of 2011 to \$616,973 in 2012.
- Major capital projects taking place in 2012 include:
  - **Inflow & Infiltration Remediation Project** - \$71,000
  - Under orders from the US Environmental Protection Agency, the City is obligated to eliminate sanitary sewer overflows (SSOs) that occur in the sewer collection system during period of heavy rain. Continuous funding of this project is required to eliminate sources of clean water entering the sanitary sewer system.
  - **Sliplining Projects** – The sliplining of older sewers in advance of the City’s resurfacing program to reduce Inflow & Infiltration (I/I) of clean water into the sanitary sewer system. These areas have identified as area of high I/I. This project is intended to prevent the tearing up of newly resurfaced street in order to make repairs to sanitary sewer lines.
    - 2012 = Warner (Garber to Tippecanoe) - \$45,000
    - 2012 = Walnut (Hyatt to First) - \$150,000
  - **Replacement of Judith, Michael and Earl Ct. Sewer Lines** – \$265,000
  - **Downtown Utility Replacement Project** - This project involves the construction of a new 12-inch water main, replacement/lining of sanitary sewers, construction of an 18-inch storm sewer, and the repairing of roadways and sidewalks affected by construction activities along Main Street from Fourth Street to First Street. The cost estimate for this project is \$2,150,000. Funding for this project will be accomplished via a \$400,000 Ohio Public Works Commission (OPWC) grant and a \$1,400,000 OPWC 0% interest, 20-year loan. The water and sewer funds would each be responsible for \$175,000 in addition to the OPWC assistance to fund this project. In order to satisfy the City’s debt obligations related to this project a water rate increase of 3% (\$1.11/mo for average customer using 7,500 gallons) and a 9% increase in the distribution portion of the sewer rate (\$0.90/mo for average customer using 7,500 gallons) would be necessary

- **Franklin Street Sewer Line Replacement** – \$17,000
  - This project coincides with the Franklin Street Reconstruction Project and involves the replacement of the Franklin Street sewer line between Second and Third.
- **S. Third Street Sewer Line Replacement** – \$62,000
  - This project coincides with the S. Third Street Reconstruction Project and involves the replacement of the S. Third Street sewer line.
- **Main Street Lift Station Improvements** – \$1,000,000
  - The City is under orders from the US Environment Protection Agency to eliminate sanitary sewer overflows (sso's) at the Main Street Lift Station and manhole #6 along First Street. During wet weather events our system quickly becomes overwhelmed by storm water. This project involves Improvements to the Main Street Lift Station and a new 30" sanitary sewer main between Main Street Lift Station and the new Equalization Basin. This project is scheduled for construction in 2012 at a cost of \$1,000,000. In order to satisfy the City's debt obligations related to this project a sewer rate increase of 13.5% on distribution portion of bill (\$1.64/mo for average customer using 7,500 gallons) would be necessary.

Sincerely,

Jon Crusey  
City Manager

## USER GUIDE

The budget is a financial plan for the upcoming year. It contains the City staff's recommendations to Council for their review and action through the annual appropriations legislation, which sets aside money for specific purposes in several different funds. Many of these funds are established by state law to separately account for certain sources of revenues and, consequently, Council is restricted from using many of the monies for other purposes. The bulk of this document is devoted to the detail of these specific purposes, including departmental budgets, earmarked from each fund. The Budget Summary (pages 1-6) is intended to summarize the entire financial situation for the City, irrespective of funds.

Prior to 2011 the budget recognized encumbrances (outstanding purchase orders) as expenditures in the year encumbered. This leads to differences in reported expenditure levels between periods if the entire amount encumbered is not spent in a future year. To better account for actual cash received and actual cash expended within the calendar year we prepared the 2012 and 2011 operating budgets on a cash basis wherein transactions are recorded when cash is received or disbursed. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Fund balances shown are unencumbered cash balances.

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

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

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

1. Wages include merit increases where applicable, overtime, and holiday pay. No cost of living increases were anticipated in the completion of this budget. In 2012, we have 26 pay periods, as did 2011, 2010, and 2009.
2. The OPERS rate (employer contribution) will be 14.00% in 2012. It was 14.00% in 2011, 2010, and 2009. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2012 which is the same rate paid in 2011, 2010, and 2009.
3. Worker's Compensation rate was 2.68% in 2011 and 2.9% in 2010 and 2009. Preliminary estimates provided by our third party administrator (CompManagement) support a budget decrease of 10% for 2012.

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4. All projects listed in the Capital Improvement Plan for 2012 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 2% when compared to revised 2011 receipts. The City has realized income tax growth during 2011 primarily due to the poor years experienced previously. The budgeted growth reflects the positive growth experienced in 2011 and 2010 but is believed to be conservative to afford protection in the event of continued weakness in the local economy.
6. Revenues on investments will continue to drop in 2012. The City's longer-term investments are maturing and have been reinvested at much lower interest rates than those received even one year ago. We are trying to keep amounts being reinvested to relatively short maturities to position the City to reinvest these monies again if interest rates recover. Currently there is almost no difference in interest earned between a 1-year, 2-year, or 3-year investment.
7. Revenues in Electric, Water and Sewer are based on the projected rate increases discussed during the 2012-2016 capital improvement plan workshop. Refuse rates are based on the current contract with Waste Management that went into effect October 1, 2010.

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  
2012 OPERATING BUDGET**

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2012 OPERATING BUDGET**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2012 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2012	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2012
GENERAL	3,870,691	5,677,275	5,801,022	3,746,944
SPECIAL REVENUE FUNDS				
SWIMMING POOL	70,217	381,300	437,535	13,982
STREET REPAIR	231,576	463,050	456,323	238,303
STATE HIGHWAY	97,031	33,936	35,000	95,967
MUNICIPAL ROAD	176,968	200,000	197,639	179,329
LAW ENFORCEMENT	15,192	2,500	9,650	8,042
ENFORCEMENT & EDUCATION	3,464	500	-	3,964
DRUG LAW ENFORCEMENT	4,622	250	-	4,872
POLICE DONATION TRUST	1,489	-	500	989
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	38,735	1,801,346	1,808,371	31,710
SPECIAL ASSESSMENT BOND RETIREMENT	8,511	73,653	72,065	10,099
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	663,006	4,412,280	4,604,858	470,428
PARKS CAPITAL IMPROVEMENT	94,582	773,558	762,625	105,515
KINNA DRIVE CONSTRUCTION	-	-	-	-
25A CONSTRUCTION	-	50,000	50,000	-
OPWC GRANT	-	-	-	-

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2012 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2012	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2012
<b>ENTERPRISE FUNDS</b>				
ELECTRIC	6,578,730	14,587,311	14,470,316	6,695,725
ELECTRIC IMPROVEMENT RESERVE	60,417	-	60,417	-
UTILITY AMR PROJECT	-	-	-	-
WATER	2,496,634	3,897,975	4,224,381	2,170,229
WATER IMPROVEMENT RESERVE	270,202	555,000	796,700	28,502
WATER TOWER CONSTRUCTION	168,356	385,000	500,000	53,356
DOWNTOWN UTILITIES	-	2,150,000	2,150,000	-
N. WESTEDGE UTILITIES	-	50,000	50,000	-
SEWER	677,081	2,776,100	2,836,208	616,973
UTILITY SERVICE DEPOSIT	167,960	30,000	30,000	167,960
REFUSE COLLECTION	110,859	785,000	784,283	111,577
<b>TRUST &amp; AGENCY FUNDS</b>				
SELF INSURANCE HEALTH	64,274	120,000	120,000	64,274
CONTRACTOR MAINTENANCE DEPOSIT	56,485	35,000	35,000	56,485
MEDICAL REIMBURSEMENT	954	18,500	12,954	6,500
<b>SUBTOTAL</b>	<b>15,928,036</b>	<b>39,259,534</b>	<b>40,305,846</b>	<b>14,881,724</b>
<b>LESS: TRANSFER AND INTERFUND REIMBURSEMENTS</b>	<b>-</b>	<b>2,033,402</b>	<b>2,033,402</b>	<b>-</b>
<b>NET GRAND TOTAL</b>	<b>15,928,036</b>	<b>37,226,132</b>	<b>38,272,445</b>	<b>14,881,724</b>

**City of Tipp City  
2012  
Operating Budget**

**2012 Budget - Revenues Classified by Source**

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Electric Revenues	12,469,500	31.76%
Sale of Notes and Bonds	10,599,500	27.00%
City Income Taxes	4,624,839	11.78%
Water Revenues	1,905,102	4.85%
Sewer Revenues	1,503,350	3.83%
Transfers In	1,086,346	2.77%
Federal/State Grants	801,500	2.04%
Refuse Collection	780,000	1.99%
Administrative Reimbursements	632,603	1.61%
Electric Excise Tax	560,000	1.43%
Ambulance Runs	460,000	1.17%
NAWA Charges	458,510	1.17%
Gasoline Tax	388,280	0.99%
Pool Revenues	381,300	0.97%
Local Government Funds	334,500	0.85%
Property Taxes	331,761	0.85%
Utility Billing Reimbursements	223,575	0.57%
Other Miscellaneous Revenues	219,450	0.56%
Permissive License Fees	200,000	0.51%
Electric Extension Fees	170,000	0.43%
Franchise Fees	148,675	0.38%
Other Charges for Services	135,350	0.34%

**City of Tipp City  
2012  
Operating Budget**

**2012 Budget - Revenues Classified by Source**

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Assessments	131,817	0.34%
Estate Tax	100,000	0.25%
Interest Income	100,000	0.25%
Deposits	83,500	0.21%
Motor Vehicle License Fees	76,706	0.20%
Fire Run Contracts	75,000	0.19%
Rental Income	55,510	0.14%
Other State Levied-Shared Fees	48,110	0.12%
Donations	44,500	0.11%
Hotel-Motel Tax	37,500	0.10%
Leaf Collection	31,000	0.08%
PILOT Program	20,000	0.05%
Fines, Forfeitures, and Costs	16,750	0.04%
Licenses, Permits, Inspections	15,000	0.04%
Reimbursements and Refunds	6,500	0.02%
Sale of Assets	<u>1,000</u>	0.00%
Total	39,257,034	100.00%

**City of Tipp City  
2012 Operating Budget**

**2012 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
<b>General Fund</b>							
Council	\$ 72,180	\$ 18,810	\$ -	\$ 300	\$ -	\$ -	\$ 91,290
Boards & Commissions	17,720	37,356	-	-	-	-	55,076
Administration	206,901	8,250	-	-	-	-	215,151
Buildings & Facilities	121,630	107,900	-	500	-	-	230,030
Finance: Administration	188,115	34,305	-	500	-	-	222,920
Finance: Utility Billing	166,984	56,091	-	500	-	-	223,575
Finance: Income Tax	159,874	19,750	-	500	-	100,000	280,124
Law	66,406	27,500	-	-	-	-	93,906
Police	2,085,481	230,053	-	-	-	-	2,315,534
Fire	87,610	57,282	-	10,110	-	-	155,002
EMS	667,719	118,145	-	4,000	-	-	789,864
Community-Economic Dev.	238,665	27,177	-	-	-	-	265,842
Engineering	155,213	18,950	-	750	-	-	174,913
Parks	272,235	144,035	-	625	-	-	416,895
Recreation	-	18,700	-	-	-	-	18,700
Non-Department	41,000	205,200	-	-	-	6,000	252,200
<b>Total General Fund</b>	<b>4,547,733</b>	<b>1,129,504</b>	<b>-</b>	<b>17,785</b>	<b>-</b>	<b>106,000</b>	<b>5,801,022</b>
Pool Fund	-	432,535	-	5,000	-	-	437,535
Street Fund	299,890	95,270	-	1,500	59,663	-	456,323
State Highway Fund	-	35,000	-	-	-	-	35,000
Municipal Road Fund	70,839	113,750	-	800	12,250	-	197,639
Law Enforcement Fund	-	-	-	9,650	-	-	9,650
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Bond Retirement	-	-	1,808,371	-	-	-	1,808,371
Special Assess Bond Retirement	-	-	72,065	-	-	-	72,065
Capital Improvement Reserve	-	10,350	-	4,292,700	251,808	50,000	4,604,858
Parks Capital Improvement	-	-	-	20,000	712,625	30,000	762,625
County Road 25A Construction	-	-	-	50,000	-	-	50,000

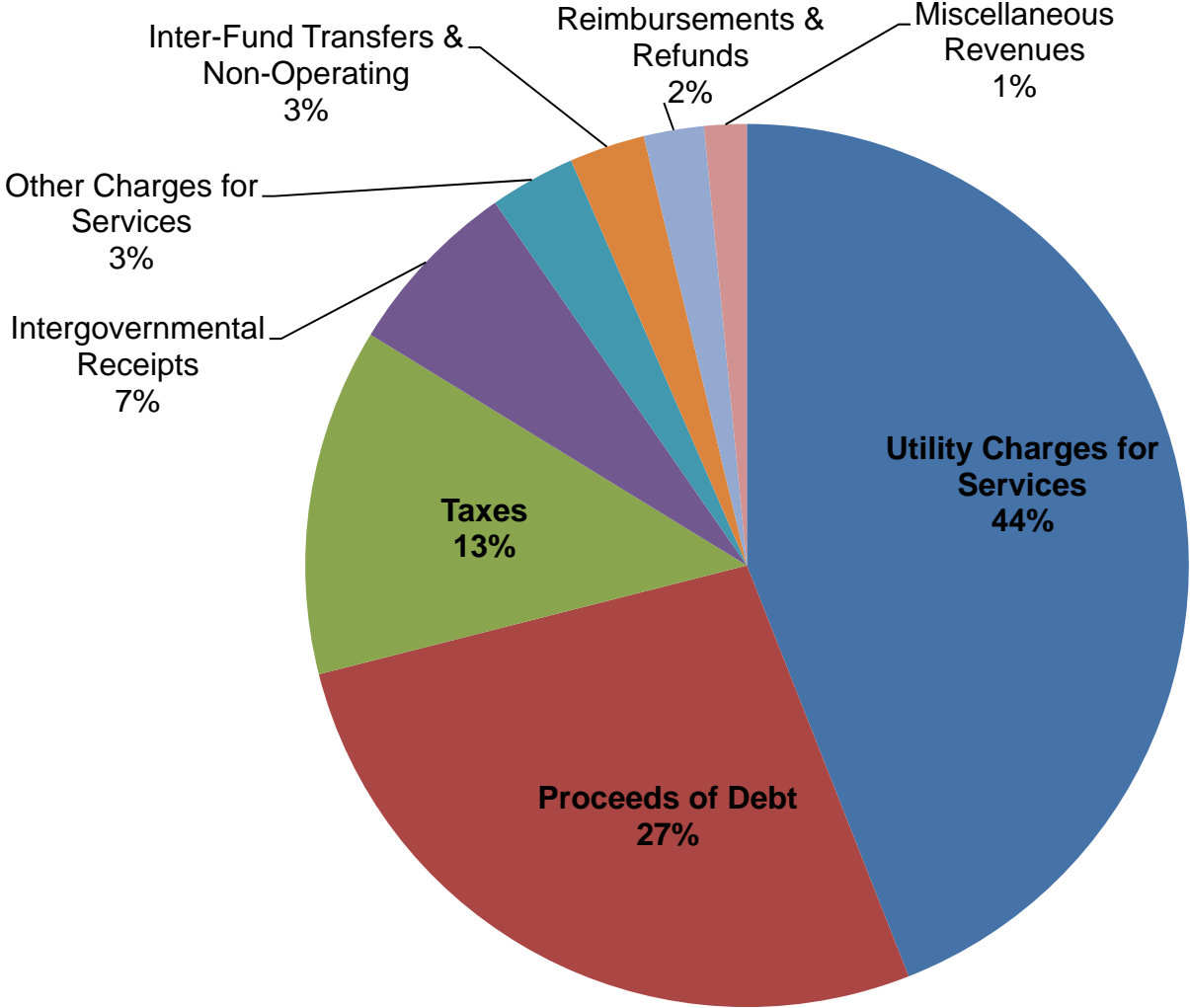
**City of Tipp City  
2012 Operating Budget**

**2012 Budget - Expenditures by Function**

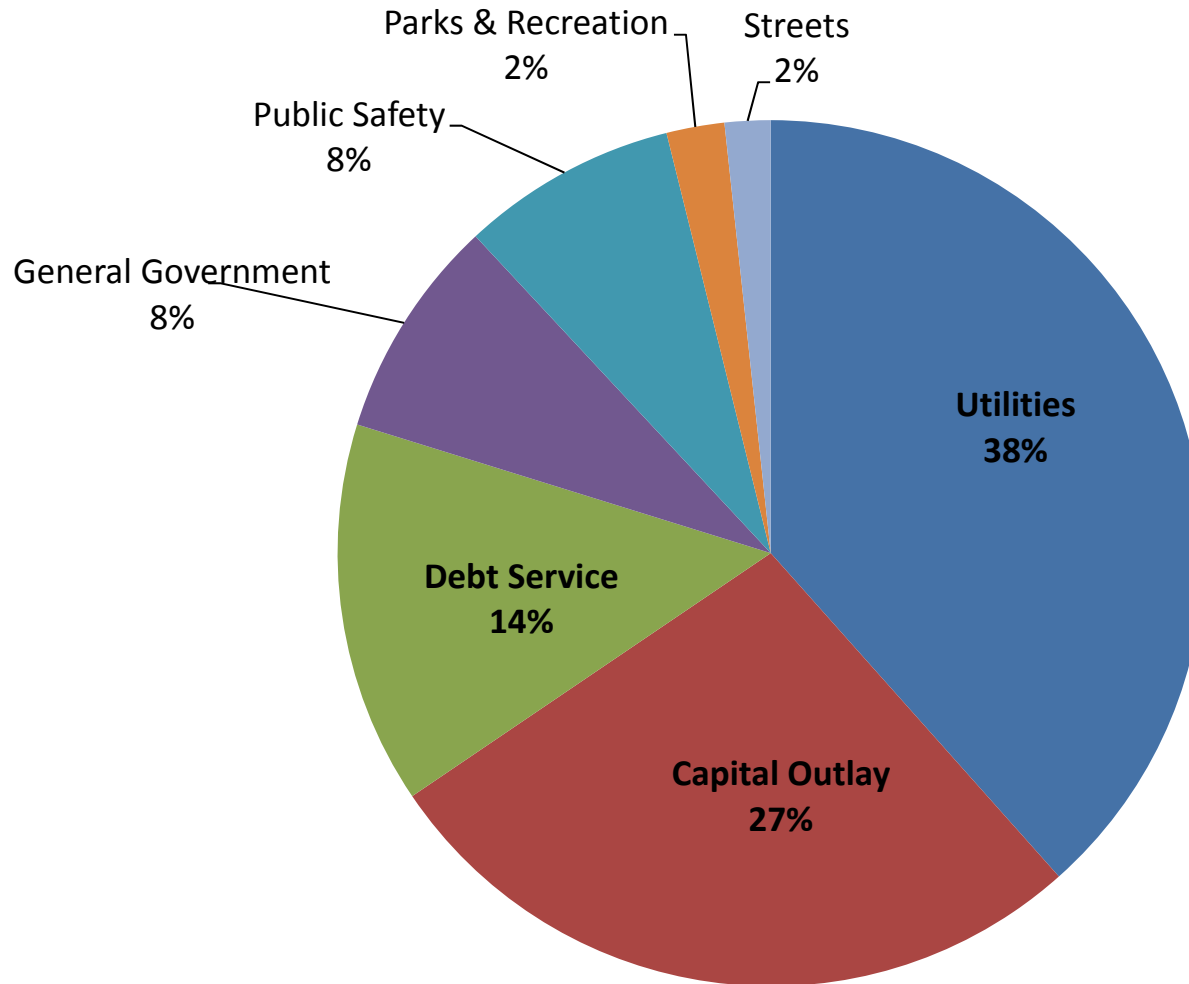
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,057,607	9,590,850	1,958,566	1,272,583	588,210	2,500	14,470,316
Electric Improvement Reserve	-	-	-	60,417	-	-	60,417
Water Fund	666,409	1,423,398	1,855,100	113,575	165,898	-	4,224,380
Water Improvement Reserve	-	-	-	796,700	-	-	796,700
Water Tower Construction	-	-	-	500,000	-	-	500,000
Downtown Utilities Improvement	-	-	-	2,150,000	-	-	2,150,000
N. Westedge Utilities Improvement	-	-	-	50,000	-	-	50,000
Sewer Fund	190,747	809,310	56,338	1,650,100	129,713	-	2,836,208
Utility Service Deposits	-	-	-	-	-	30,000	30,000
Refuse Collection	-	761,925	-	-	22,358	-	784,283
Self-Insurance Fund	-	120,000	-	-	-	-	120,000
Police Donation Trust	-	500	-	-	-	-	500
Contractor Maintenance Deposits	-	-	-	-	-	35,000	35,000
Medical Reimbursement Fund	-	12,954	-	-	-	-	12,954
<b>Total All Funds</b>	<b>\$ 6,833,225</b>	<b>\$ 14,535,346</b>	<b>\$ 5,750,440</b>	<b>\$ 10,990,810</b>	<b>\$ 1,942,525</b>	<b>\$ 253,500</b>	<b>\$ 40,305,846</b>
	16.95%	36.06%	14.27%	27.27%	4.82%	0.63%	100.00%

# Sources of Funds

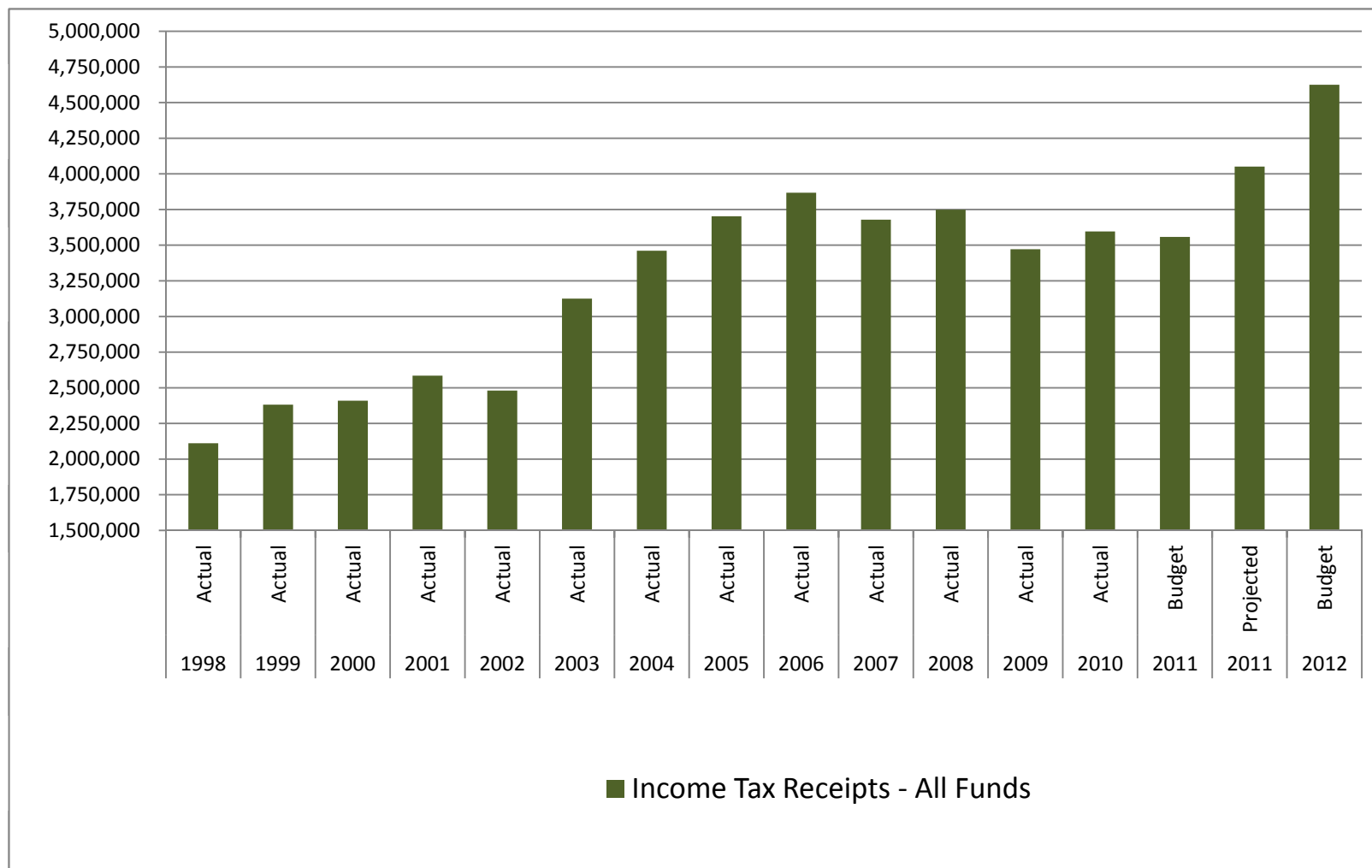
## 2012 Operating Budget



# Uses of Funds 2012 Operating Budget



## Income Tax Receipts 1998-2012



**Note:** Tax Rate increased from 1% to 1.25% on 1-1-03  
 Tax Rate increased from 1.25% to 1.5% on 7-1-11

**CITY OF TIPP CITY  
DEBT STATEMENT**

PURPOSE	ISSUED	PRINCIPAL OUTSTANDING 1/1/2012	RATE	MATURITY DATE	PRINCIPAL 2012	INTEREST 2012	FUND
<b>GENERAL OBLIGATION BONDS</b>							
Electric Improvement Bonds	3/1/1996	245,000	4.60-4.625%	12/1/2015	50,000	11,331	Electric
Service Center Imp. Bonds	3/1/1996	190,000	4.60-4.625%	12/1/2015	50,000	8,788	CIRF
Capital Facility Bonds-2001	4/1/2001	800,000	4.00-4.80%	12/1/2019	100,000	36,775	CIRF
Recreational Facilities Bonds	5/1/2004	1,075,000	2.00-3.50%	12/1/2013	675,000	37,625	Parks-CIP
25A Reconstruction Bonds	5/1/2004	75,000	2.00-3.65%	12/1/2014	25,000	2,663	Street
Woodlawn Sewer Bonds	5/1/2004	50,000	2.00-3.50%	12/1/2013	25,000	1,750	Sewer
Fire Truck Equipment Bonds	5/1/2004	90,000	2.00-3.65%	12/1/2014	30,000	3,195	CIRF
Rosewood Sewer Improvements	5/1/2004	125,000	2.00-3.85%	12/1/2016	25,000	4,588	Sewer
Donn Davis Construction- City Share	5/1/2004	60,000	2.00-4.15%	12/1/2017	10,000	2,250	Mun. Road
<b>SPECIAL ASSESSMENT BONDS</b>							
Donn Davis Construction Bonds	5/1/2004	675,000	2.00-4.50%	12/1/2024	\$40,000	\$28,065	Spec. Assess.
<b>Total - Bonds</b>		<b>\$3,385,000</b>			<b>\$1,030,000</b>	<b>\$137,030</b>	
<b>BOND ANTICIPATION NOTES</b>							
25A Reconstruction Notes	4/20/2010	\$500,000	1.50%	2/22/2011	\$500,000	\$7,500	CIRF
Electric Generator Notes	4/20/2010	\$900,000	1.50%	2/22/2011	\$900,000	\$13,500	Electric
Kinna Drive Construction Notes	4/20/2010	\$305,000	1.50%	2/22/2011	\$305,000	\$4,575	CIRF
Water Tower Construction Notes	2/23/2010	\$1,330,000	1.50%	2/22/2011	\$1,330,000	\$19,950	Water
Utility AMR Project Notes	2/23/2010	\$1,188,000	1.50%	2/22/2011	\$1,188,000	\$17,820	Electric/Water
<b>Total - Notes</b>		<b>\$4,223,000</b>			<b>\$4,223,000</b>	<b>\$63,345</b>	
<b>STATE LOANS</b>							
N. E. Sewer Interceptor Loan	6/1/1994	\$397,680	0.00%	6/1/2014	\$0	\$0	Sewer
OPWC Loan - AMR Project	11/1/2011	\$600,000	0.00%	11/1/2031	\$30,000	\$0	Water
<b>Total - 0% State Loans</b>		<b>\$997,680</b>			<b>\$30,000</b>	<b>\$0</b>	
<b>Total All Debt</b>		<b>\$8,605,680</b>			<b>\$5,283,000</b>	<b>\$200,375</b>	

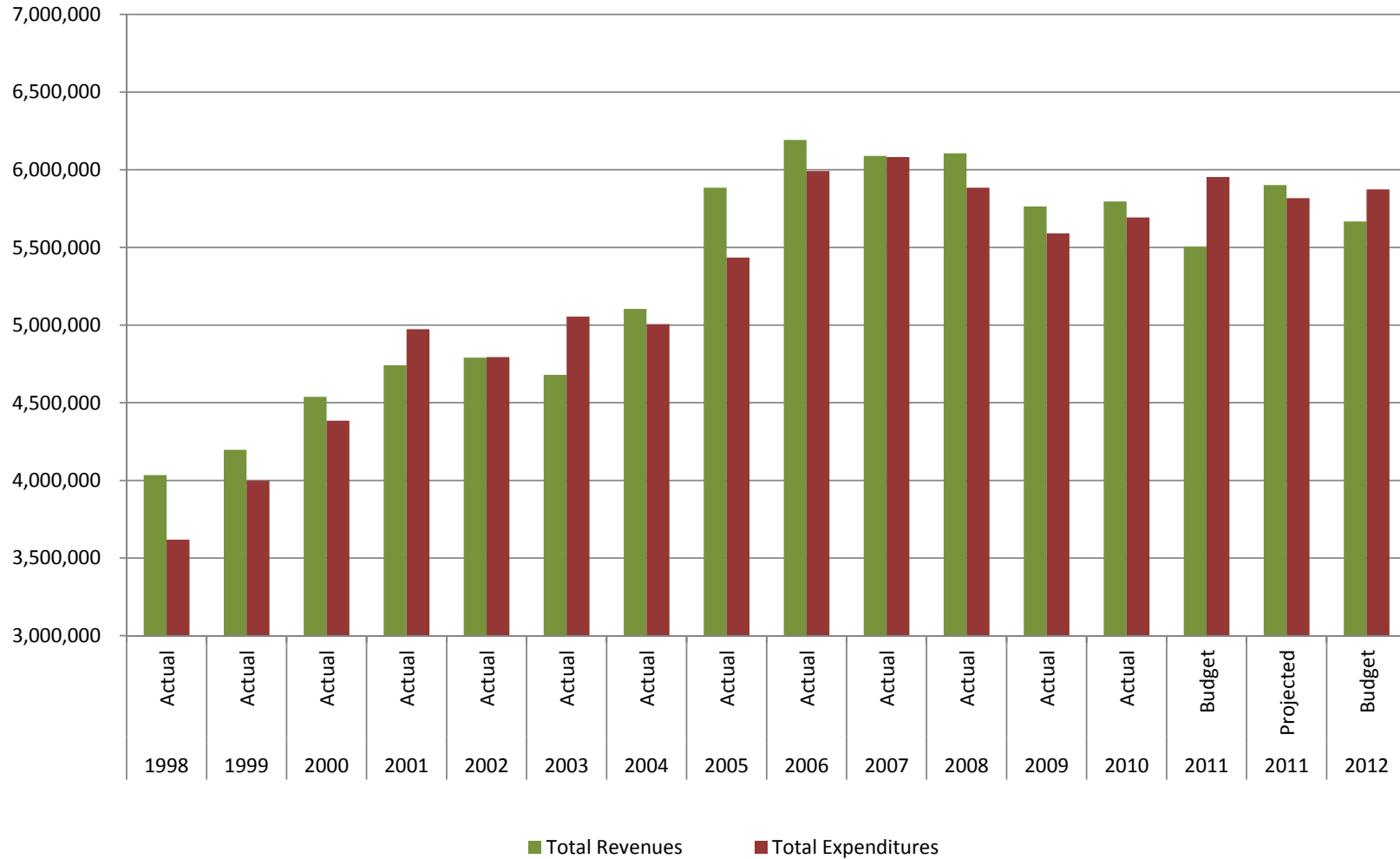
**CITY OF TIPP CITY  
2012 OPERATING BUDGET**

**STAFFING PLAN**

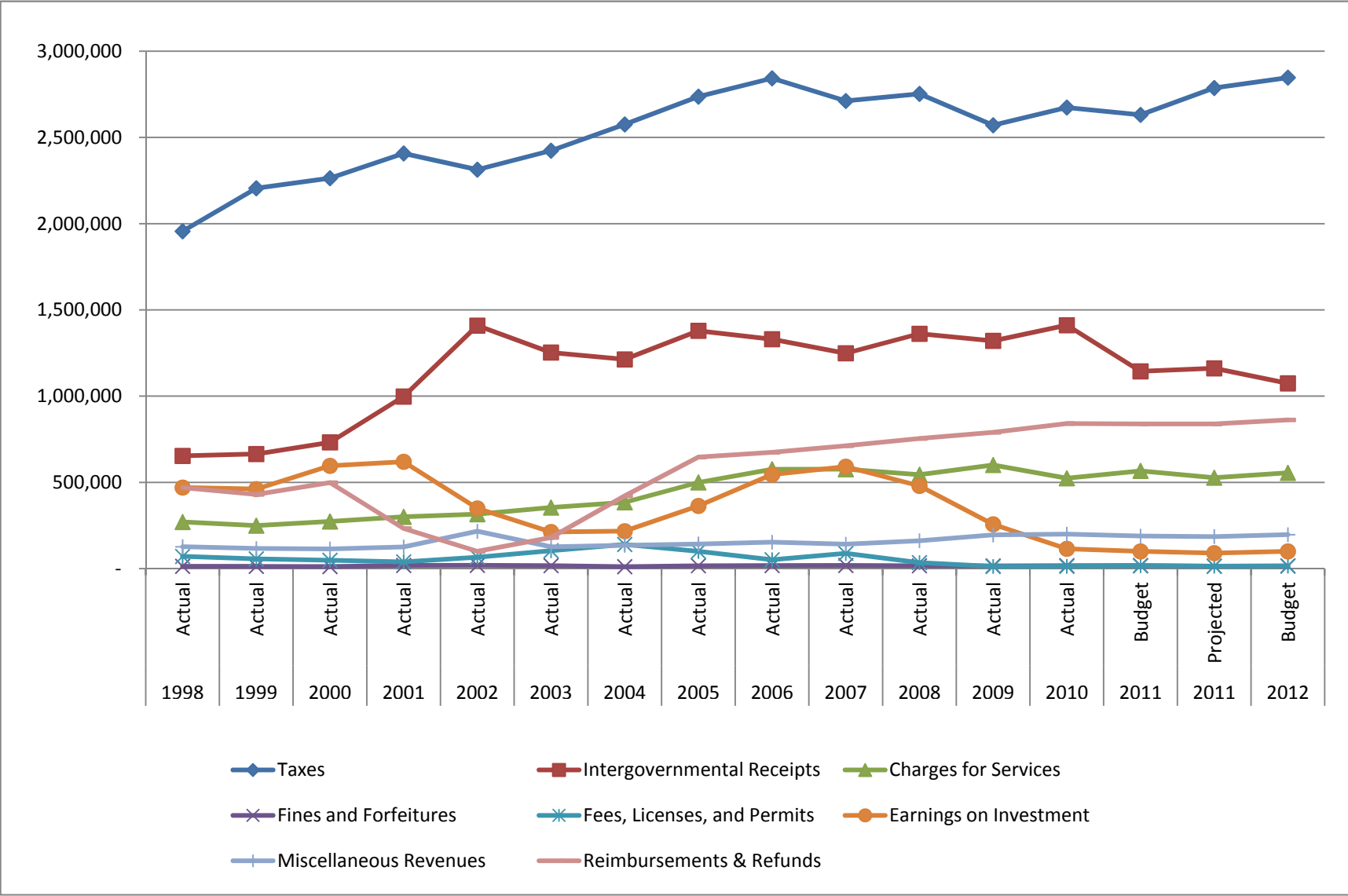
	Full-Time Equivalents					
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2012 Budget
General Fund						
Council	0.60	0.60	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	0.33	0.33
Administration	2.00	2.00	2.00	2.00	2.00	2.00
Buildings & Facilities	1.68	1.68	1.68	1.68	1.68	1.68
Finance: Administration	2.25	2.32	2.40	2.40	2.40	2.40
Finance: Utility Billing	3.00	3.00	3.00	3.00	2.80	2.80 *
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25
Law	0.12	0.12	0.12	0.12	0.12	0.12
Police	22.07	22.07	22.07	22.07	21.07	22.07
Fire	0.30	0.30	0.30	0.30	0.30	0.30
EMS	22.06	22.06	22.06	22.06	22.06	22.06
Community-Economic Dev.	2.33	2.33	2.33	2.33	2.33	2.33
Engineering	2.23	2.23	2.23	1.83	1.83	1.83
Parks	6.25	6.25	5.27	5.27	5.27	5.00
<b>Total General Fund</b>	<b>67.47</b>	<b>67.54</b>	<b>66.04</b>	<b>65.64</b>	<b>64.44</b>	<b>65.17</b>
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS						
Special Revenue Funds						
Street Fund	5.21	5.21	5.21	4.75	4.48	4.71
Municipal Road Fund	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Special Revenue Funds</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>5.75</b>	<b>5.48</b>	<b>5.71</b>
Enterprise Funds						
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50
Electric Fund: Distribution	12.86	13.66	13.66	13.66	12.66	11.60
Water Fund: Administration	0.50	0.50	0.50	0.50	0.50	0.65
Water Fund: Distribution	4.59	4.59	4.59	4.59	4.82	4.69
Water Fund: Treatment	3.60	3.60	3.77	4.60	4.60	4.40
Sewer Fund: Administration	0.60	0.60	0.60	0.60	0.60	0.65
Sewer Fund: Distribution	2.29	2.29	2.29	2.29	2.62	2.49
<b>Total Enterprise Funds</b>	<b>25.94</b>	<b>26.74</b>	<b>26.91</b>	<b>27.74</b>	<b>27.30</b>	<b>25.98</b>
<b>Total Full-Time Equivalents</b>	<b>99.63</b>	<b>100.50</b>	<b>99.16</b>	<b>99.13</b>	<b>97.22</b>	<b>96.86</b>

# Revenue and Expenditure Trends

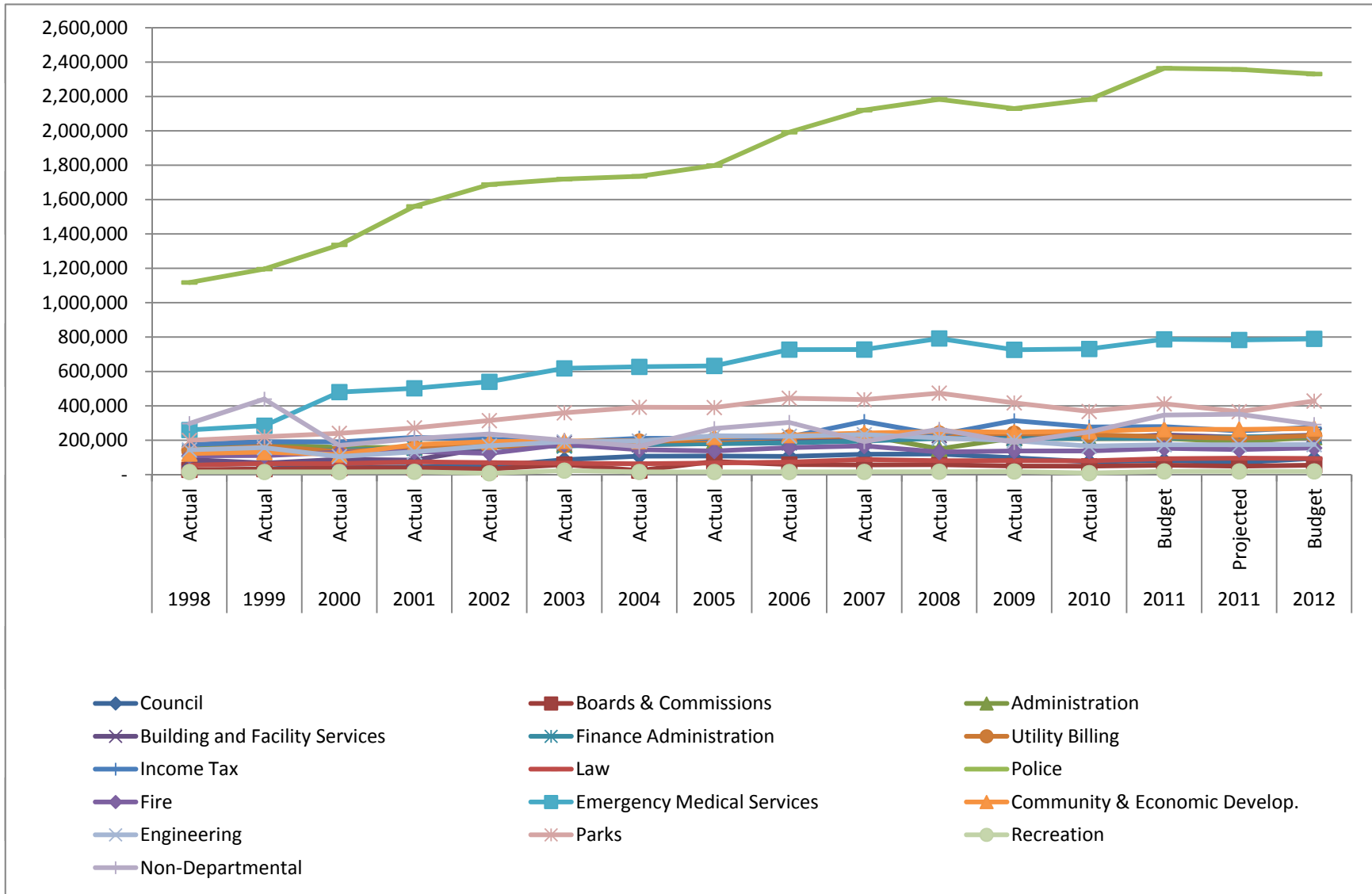
## Totals for General Fund 1998 - 2012



# General Fund Revenue Trends 1998 - 2012



## General Fund Expenditures by Department 1998 - 2012



**2012 BUDGET WORKSHEET**  
**GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2011 Projected	2012 Budget	2011-12 % Inc/Dec
<b>Revenues</b>							
Taxes	2,752,443	2,570,478	2,673,367	2,630,665	2,790,279	2,846,762	8.21%
Intergovernmental Receipts	1,361,591	1,320,500	1,411,254	1,143,998	1,169,456	1,074,110	-6.11%
Charges for Services	544,536	600,872	524,105	566,509	545,235	570,350	0.68%
Fines and Forfeitures	16,711	15,945	17,443	17,800	12,900	16,000	-10.11%
Fees, Licenses, and Permits	34,894	12,678	13,438	16,350	14,380	15,000	-8.26%
Earnings on Investment	479,532	257,115	114,971	100,000	90,000	100,000	0.00%
Miscellaneous Revenues	161,745	195,320	199,847	189,007	185,426	191,875	1.52%
Reimbursements & Refunds	754,194	790,063	841,114	839,223	844,574	862,178	2.74%
<b>Total Operating Receipts</b>	<b>6,105,646</b>	<b>5,762,971</b>	<b>5,795,539</b>	<b>5,503,552</b>	<b>5,652,250</b>	<b>5,676,275</b>	<b>3.14%</b>
<b>Expenditures</b>							
Council	119,534	97,441	74,906	82,135	70,364	91,290	11.15%
Boards & Commissions	57,497	49,784	48,579	55,186	49,210	55,076	-0.20%
Administration	150,147	213,067	209,389	211,045	189,112	215,151	1.95%
Building and Facility Services	227,180	216,918	209,918	230,480	217,034	230,030	-0.20%
Finance Administration	211,152	209,320	212,093	211,489	219,344	222,920	5.41%
Utility Billing	238,219	238,240	232,717	220,140	212,209	223,575	1.56%
Income Tax	231,771	313,482	277,184	279,053	253,708	280,124	0.38%
Law	80,866	81,653	79,954	92,470	95,196	93,906	1.55%
Police	2,183,152	2,129,735	2,181,517	2,364,045	2,357,375	2,315,534	-2.05%
Fire	131,246	137,595	137,106	153,184	145,892	155,002	1.19%
Emergency Medical Services	792,232	726,148	731,243	787,295	783,250	789,864	0.33%
Community & Economic Develop.	251,009	246,890	252,300	264,337	263,247	265,842	0.57%
Engineering	213,281	197,087	165,210	173,956	173,818	174,913	0.55%
Parks	474,107	417,425	367,374	411,934	366,445	416,895	1.20%
Recreation	17,000	18,200	8,850	18,700	18,700	18,700	0.00%
Non-Departmental	263,706	187,281	247,866	346,500	351,782	246,200	-28.95%
<b>Total Program Expenditures</b>	<b>5,642,099</b>	<b>5,480,266</b>	<b>5,436,206</b>	<b>5,901,948</b>	<b>5,766,686</b>	<b>5,795,022</b>	<b>-1.81%</b>
<b>Total Receipts Over/(Under)</b>							
<b>Program Disbursements</b>	<b>463,547</b>	<b>282,705</b>	<b>359,333</b>	<b>(398,397)</b>	<b>(114,436)</b>	<b>(118,747)</b>	

**2012 BUDGET WORKSHEET  
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

Description	2008 Actual	2009 Actual	2010 Actual	2011 Budget	2011 Projected	2012 Budget	2011-12 % Inc/Dec
<b>Other Financing Sources/(Uses)</b>							
Sale of Assets	80	737	441	1,000	283,059	1,000	0.00%
Refunds	(1,940)	(41)	(265)	(1,500)	(250)	(1,000)	-33.33%
Transfers (Out)	(240,000)	(110,000)	(257,000)	(50,000)	(50,000)	(5,000)	-90.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(241,860)</b>	<b>(109,304)</b>	<b>(256,824)</b>	<b>(50,500)</b>	<b>232,809</b>	<b>(5,000)</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>221,687</b>	<b>173,401</b>	<b>102,509</b>	<b>(448,897)</b>	<b>118,373</b>	<b>(123,747)</b>	
<b>Fund Balance January 1st</b>	<b>3,254,720</b>	<b>3,476,407</b>	<b>3,649,808</b>	<b>3,752,317</b>	<b>3,752,317</b>	<b>3,870,691</b>	
<b>Fund Balance December 31st</b>	<b>3,476,407</b>	<b>3,649,808</b>	<b>3,752,317</b>	<b>3,303,421</b>	<b>3,870,691</b>	<b>3,746,944</b>	
<b>Reserve For Encumbrances</b>	<b>168,796</b>	<b>96,522</b>	<b>160,767</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>	<b>3,307,611</b>	<b>3,553,286</b>	<b>3,591,550</b>	<b>3,203,421</b>	<b>3,770,691</b>	<b>3,646,944</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$2,846,762	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 2%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$1,074,110	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$560,000) and Local Government monies (\$348,760) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the reductions enacted by the State of Ohio in the SFY2012-2013 biennial budget.
Charges for Services	\$570,350	These are monies received for direct services provided. The EMS billing revenues (\$465,000) comprise 81.53% of the total anticipated receipts. These receipts are trending down slightly for 2010 (projected \$430,000) but have been as high as \$484,000 as recently as 2009. We budgeted the 2012 amount based on an average of the monies received over the last 5 years.
Fines and Forfeitures	\$16,000	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2012 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Projected</b>	<b>2012 Budget</b>	<b>2011-12 % Inc/Dec</b>
	<b>Taxes</b>							
101.0000.41110	Property Tax	302,161	308,304	319,065	319,000	314,302	331,760	4.00%
101.0000.41210	Tangible Personal Property	26,730	9,152	7,328	7,164	7,543	-	-100.00%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	2,399,691	2,222,049	2,302,296	2,269,500	2,428,922	2,477,501	9.17%
101.0000.41600	Hotel-Motel Tax	23,860	30,972	44,677	35,000	39,511	37,500	7.14%
	<b>Total Taxes</b>	<b>2,752,443</b>	<b>2,570,478</b>	<b>2,673,367</b>	<b>2,630,665</b>	<b>2,790,279</b>	<b>2,846,762</b>	<b>8.21%</b>
	<b>Intergovernmental</b>							
101.0000.42100	Local Gov't Fund (County)	544,854	467,252	472,925	322,183	413,500	310,000	-3.78%
101.0000.42200	Estate Tax	76,494	163,231	200,352	100,000	103,235	100,000	0.00%
101.0000.42300	Cigarette Tax	341	346	379	350	329	350	0.00%
101.0000.42400	Liquor & Beer	7,155	8,407	9,162	9,000	9,000	9,000	0.00%
101.0000.42500	Local Gov't Fund-State	42,399	37,432	37,933	25,465	33,000	24,500	-3.79%
101.0000.42600	Property Tax Rollback	38,132	38,690	39,119	39,500	38,166	38,760	-1.87%
101.0000.42610	Personal Property Loss - CAT	50,453	64,962	68,921	55,000	12,387	-	-100.00%
101.0000.42620	Public Utility Prop. Tax -State	7,767	7,183	3,040	6,000	-	-	-100.00%
101.0000.42900	Electric Excise Tax	549,934	519,803	542,490	560,000	540,146	560,000	0.00%
101.0000.43200	Federal/State Grants	44,062	13,194	36,933	26,500	19,693	31,500	18.87%
	<b>Total Intergovernmental</b>	<b>1,361,591</b>	<b>1,320,500</b>	<b>1,411,254</b>	<b>1,143,998</b>	<b>1,169,456</b>	<b>1,074,110</b>	<b>-6.11%</b>
	<b>Charges for Services</b>							
101.0000.44115	Xerox Copies	295	185	145	200	205	200	0.00%
101.0000.44120	Towing & Storage Fees	5,635	4,778	5,136	4,400	4,000	4,500	2.27%
101.0000.44125	Sale-Maps & Zoning Codes	55	23	19	30	69	50	66.67%
101.0000.44130	Witness Fees	101	103	92	100	100	100	0.00%
101.0000.44140	Fire Run Contracts	74,848	72,273	73,357	75,879	74,493	75,000	-1.16%
101.0000.44150	Ambulance Runs - City	232,447	238,427	223,667	240,000	206,326	225,000	-6.25%
101.0000.44155	Ambulance Runs - Township	216,815	246,011	203,100	225,000	234,000	235,000	4.44%
101.0000.44160	PILOT Program	374	10,106	931	5,000	19,042	20,000	300.00%
101.0000.44170	Vet Memorial Charges	-	8,531	2,546	2,000	2,000	500	-75.00%
101.0000.44190	Other Charges	13,966	20,435	15,112	13,900	5,000	10,000	-28.06%
	<b>Total Charges for Services</b>	<b>544,536</b>	<b>600,872</b>	<b>524,105</b>	<b>566,509</b>	<b>545,235</b>	<b>570,350</b>	<b>0.68%</b>
	<b>Fines and Forfeitures</b>							
101.0000.45100	Court Cost & Fees	15,788	14,966	16,176	16,800	12,500	15,000	-10.71%
101.0000.45200	Overtime Parking	923	979	1,267	1,000	400	1,000	0.00%
	<b>Total Fines and Forfeitures</b>	<b>16,711</b>	<b>15,945</b>	<b>17,443</b>	<b>17,800</b>	<b>12,900</b>	<b>16,000</b>	<b>-10.11%</b>

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$15,000	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.
Earnings on Investment	\$100,000	Estimates are based on 2008-2011 trends. The rate of return on the City's deposits and investments decreased again in 2011 and we do not anticipate a return to more typical levels during 2012. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$191,875	The largest sources of miscellaneous revenues are the cable franchise fee (\$110,250) and the refuse contract franchise fee (\$38,425). These two receipt types comprise 77.49% of total miscellaneous revenues and were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$862,178	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$632,603 - 4% of anticipated revenues) and the chargeback of the Utility Billing Department to the utility funds (\$226,075).

**2012 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Projected</b>	<b>2012 Budget</b>	<b>2011-12 % Inc/Dec</b>
<b>Fees, Licenses, and Permits</b>								
101.0000.46210	Building Permits	13,102	6,045	5,210	6,500	6,500	6,500	0.00%
101.0000.46220	Zoning & Pre. Plat	4,865	1,885	4,200	3,500	2,000	2,500	-28.57%
101.0000.46230	Sign Permits	1,286	1,004	998	1,100	1,000	1,000	-9.09%
101.0000.46240	Peddler's Permits	289	340	390	250	830	500	100.00%
101.0000.46280	Contractor Registration Fee	3,650	2,850	2,550	3,000	2,500	2,500	-16.67%
101.0000.46290	Other Permits	1,423	50	90	1,000	50	1,000	0.00%
101.0000.46310	Inspection & Final Plat	10,279	504	-	1,000	1,500	1,000	0.00%
	<b>Total Fees, Licenses and Permits</b>	<b>34,894</b>	<b>12,678</b>	<b>13,438</b>	<b>16,350</b>	<b>14,380</b>	<b>15,000</b>	<b>-8.26%</b>
<b>Earnings on Investment</b>								
101.0000.47200	Interest	479,532	257,115	114,971	100,000	90,000	100,000	0.00%
	<b>Total Earnings on Investment</b>	<b>479,532</b>	<b>257,115</b>	<b>114,971</b>	<b>100,000</b>	<b>90,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>Miscellaneous Revenue</b>								
101.0000.47300	Rental Income	17,275	11,966	14,896	17,500	15,000	17,500	0.00%
101.0000.47310	Farm Rent	11,149	11,025	14,382	6,000	-	-	-100.00%
101.0000.47330	Rent-Canoes	300	546	631	350	350	500	42.86%
101.0000.47340	Old City Bldg - Maintenance Fee	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
101.0000.47420	Assessments	3,058	746	249	500	304	500	0.00%
101.0000.47500	Cable Franchise Fees	59,311	79,540	102,161	100,000	105,000	110,250	10.25%
101.0000.47510	Refuse Franchise Fees	35,063	36,328	37,289	38,457	38,457	38,425	-0.08%
101.0000.47700	Donations	600	3,333	1,194	2,000	5,000	2,000	0.00%
101.0000.47701	Donations - DARE Program	2,800	100	200	1,000	600	1,000	0.00%
101.0000.47703	Donations - Police	-	-	3,750	-	-	-	0.00%
101.0000.47704	Donations - Parks	4,721	3,925	6,027	4,000	1,000	4,000	0.00%
101.0000.47810	Commission/Unclaimed Mo.	859	688	588	700	500	700	0.00%
101.0000.47820	Unclaimed Monies & Overages	8,046	2,671	2,154	2,000	1,702	500	-75.00%
101.0000.47890	Other Misc. Revenue	8,563	34,452	6,326	6,500	7,513	6,500	0.00%
	<b>Total Miscellaneous Revenue</b>	<b>161,745</b>	<b>195,320</b>	<b>199,847</b>	<b>189,007</b>	<b>185,426</b>	<b>191,875</b>	<b>1.52%</b>
<b>Reimbursement &amp; Refunds</b>								
101.0000.49210	Reimbursement & Refunds	10,992	18,827	7,707	7,500	16,011	3,500	-53.33%
101.0000.49220	Adm. Reimbursement	504,936	532,996	600,780	611,583	611,595	632,603	3.44%
101.0000.49230	Utility Billing Reimb.	238,266	238,240	232,627	220,140	216,968	226,075	2.70%
	<b>Total Reimbursement &amp; Refunds</b>	<b>754,194</b>	<b>790,063</b>	<b>841,114</b>	<b>839,223</b>	<b>844,574</b>	<b>862,178</b>	<b>2.74%</b>
<b>Other Financing Sources</b>								
101.0000.47100	Sale of Assets	80	737	441	1,000	283,059	1,000	0.00%
	<b>Total Other Financing Sources</b>	<b>80</b>	<b>737</b>	<b>441</b>	<b>1,000</b>	<b>283,059</b>	<b>1,000</b>	<b>0.00%</b>
	<b>Total Receipts</b>	<b>6,105,726</b>	<b>5,763,708</b>	<b>5,795,980</b>	<b>5,504,552</b>	<b>5,935,309</b>	<b>5,677,275</b>	<b>3.14%</b>

**GENERAL FUND - DEPARTMENT: COUNCIL**

**Commentary:**

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

**STAFFING (FTE)**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Clerk of Council	F	0.60	0.60	0.00	0.00	0.00	0.00
<b>Council TOTAL</b>		<b>0.60</b>	<b>0.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**PERFORMANCE MEASURES**

	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Estimated</u>	2012 <u>Estimated</u>
Council Meetings	24	24	24	24	24	24
No. of Ordinances	48	49	40	46	45	45
No. of Resolutions	44	40	46	45	45	45

**BUDGET HIGHLIGHTS**

Salary - Council Members - 7 Council Members at \$1,000/yr. Includes \$3,600 for three council members waiving insurance.

Legal Advertising - Cost of legal advertising for legislation passed by council. Publication is required by charter. Cost for legal ads has decreased with change in vendor.

Salary - Clerk - Clerk position combined with Executive Secretary to the City Manager. Costs included 100% in Administration for 2012 and beyond.

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

**GENERAL FUND - DEPARTMENT: CITY COUNCIL**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1010.51010	Salary - Council	8,800	8,800	10,600	12,400	10,600	10,600	-14.52%
101.1010.51015	Salary - Clerk	27,516	5,528	5,200	5,200	2,400	-	-100.00%
101.1010.51110	O.P.E.R.S.	4,597	986	1,211	770	1,000	770	0.00%
101.1010.51120	Social Security	484	484	360	484	360	360	-25.62%
101.1010.51125	Medicare	527	163	159	256	160	175	-31.64%
101.1010.51200	Health Insurance	62,379	63,381	40,686	40,700	40,700	60,000	47.42%
101.1010.51300	Worker's Compensation	913	961	415	415	294	275	-33.73%
	Sub-Total Personnel	105,216	80,303	58,631	60,225	55,514	72,180	19.85%
101.1010.52100	Travel & Training	4,521	4,011	4,133	4,400	1,500	4,400	0.00%
101.1010.53410	Equipment Maintenance	-	-	-	2,500	-	2,500	0.00%
101.1010.53600	Legal Advertising	3,258	7,770	6,918	7,800	7,400	5,000	-35.90%
101.1010.53700	Printing & Reproduction	1,236	1,709	1,026	1,300	1,400	1,300	0.00%
101.1010.53800	Dues & Subscriptions	2,700	1,810	1,765	1,810	1,750	1,810	0.00%
101.1010.53990	Other Contractual	-	80	5	100	-	100	0.00%
101.1010.54100	Office Supplies	985	684	1,073	1,200	800	1,200	0.00%
101.1010.54700	Other Supplies	1,618	1,074	1,355	1,500	1,000	1,500	0.00%
101.1010.54710	Mayor's Account	-	-	-	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	14,318	17,138	16,275	21,610	14,850	18,810	-12.96%
101.1010.55200	Equipment	-	-	-	300	-	300	0.00%
<b>TOTAL CITY COUNCIL</b>		<b>119,534</b>	<b>97,441</b>	<b>74,906</b>	<b>82,135</b>	<b>70,364</b>	<b>91,290</b>	11.15%

**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.

		<b>STAFFING (FTE)</b>					
		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33
<b>BOARDS &amp; COMMISSIONS TOTAL</b>		<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings		14	14	11	12	12	12
Cases		76	41	28	30	30	31
BZA Meetings		10	8	5	7	8	6
Cases		13	23	9	11	10	10
Parks Board Meetings		6	6	6	6	6	6
Cases		7	14	12	14	14	15
Restor. Board Meetings		10	9	10	11	10	9
Cases		22	19	14	19	20	18
Tree Board Meetings		9	7	6	6	7	6
Cases		28	39	15	29	35	40
TIRC Meetings		1	1	1	1	1	1
AIB Meetings		12	12	12	12	12	12

**BUDGET HIGHLIGHTS**

Contract - Cable Access Commission - The City contracts with our Cable Access Commission to provide local access service on our cable station. Assumes same amount in 2012.

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1020.51015	Salary & Wages	14,618	14,321	14,344	14,750	14,400	14,750	0.00%
101.1020.51075	Overtime	-	-	-	250	-	250	0.00%
101.1020.51110	O.P.E.R.S.	2,335	2,007	2,156	2,170	2,100	2,170	0.00%
101.1020.51125	Medicare	209	206	206	225	210	225	0.00%
101.1020.51300	Worker's Compensation	336	344	374	435	400	325	-25.29%
	Sub-Total Personnel	17,498	16,878	17,080	17,830	17,110	17,720	-0.62%
101.1020.52100	Travel & Training	4,517	157	448	1,000	500	1,000	0.00%
101.1020.53383	Contract - Cable A. Com.	27,000	27,000	26,000	26,000	26,000	26,000	0.00%
101.1020.53600	Legal Advertising	751	360	760	1,000	800	1,000	0.00%
101.1020.53700	Printing & Reproduction	1,733	1,969	1,323	3,000	2,000	3,000	0.00%
101.1020.53800	Dues & Subscriptions	1,499	773	673	1,356	800	1,356	0.00%
101.1020.53990	Other Contractual	1,225	1,100	182	1,000	250	1,000	0.00%
101.1020.54100	Office Supplies	1,205	923	1,001	1,200	750	1,200	0.00%
101.1020.54700	Other Supplies	2,069	624	1,112	2,800	1,000	2,800	0.00%
	Sub-Total Other Operating	39,999	32,906	31,499	37,356	32,100	37,356	0.00%
101.1020.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Boards &amp; Commissions</b>		<b>57,497</b>	<b>49,784</b>	<b>48,579</b>	<b>55,186</b>	<b>49,210</b>	<b>55,076</b>	<b>-0.20%</b>

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

**Commentary:**

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

**STAFFING (FTE)**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
City Manager	F	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
<b>ADMINISTRATION TOTAL</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**BUDGET HIGHLIGHTS**

The Executive Secretary/Clerk of Council positions were combined in 2009.

Travel & Training - Includes costs for the City Manager to attend the ICMA annual conference.

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1030.51000	Salary & Wages	100,574	145,080	145,091	145,145	131,500	147,500	1.62%
101.1030.51110	O.P.E.R.S.	16,249	20,303	21,869	20,320	18,410	20,650	1.62%
101.1030.51125	Medicare	1,400	2,185	2,128	2,187	1,907	2,140	-2.15%
101.1030.51200	Health Insurance	19,246	23,921	24,092	26,675	22,500	26,941	1.00%
101.1030.51300	Worker's Compensation	4,135	2,740	4,360	4,491	4,082	3,700	-17.61%
101.1030.51400	Life Insurance	176	308	412	270	270	270	0.00%
101.1030.51600	Vehicle Allowance	3,088	5,700	5,938	5,700	5,462	5,700	0.00%
101.1030.51795	Moving Allowance	370	7,130	-	-	-	-	0.00%
	<b>Sub-Total Personnel</b>	<b>145,238</b>	<b>207,367</b>	<b>203,890</b>	<b>204,788</b>	<b>184,131</b>	<b>206,901</b>	<b>1.03%</b>
101.1030.52100	Travel & Training	1,190	2,061	1,206	2,100	1,200	4,000	90.48%
101.1030.53410	Equipment Maintenance	100	100	100	-	-	-	0.00%
101.1030.53500	Insurance	348	272	283	272	241	290	6.62%
101.1030.53700	Printing & Reproduction	298	424	222	425	150	300	-29.41%
101.1030.53800	Dues & Subscriptions	1,539	1,953	2,332	2,000	1,500	2,000	0.00%
101.1030.53990	Other Contractual	223	536	425	550	1,065	550	0.00%
101.1030.54100	Office Supplies	787	291	915	800	800	1,000	25.00%
101.1030.54700	Other Supplies	34	63	16	110	25	110	0.00%
	<b>Sub-Total Other Operating</b>	<b>4,519</b>	<b>5,700</b>	<b>5,499</b>	<b>6,257</b>	<b>4,981</b>	<b>8,250</b>	<b>31.85%</b>
101.1030.55200	Equipment	390	-	-	-	-	-	0.00%
<b>Total Administration</b>		<b>150,147</b>	<b>213,067</b>	<b>209,389</b>	<b>211,045</b>	<b>189,112</b>	<b>215,151</b>	<b>1.95%</b>

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

**Commentary:**

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

		<b>STAFFING (FTE)</b>					
		2007	2008	2009	2010	2011	2012
		<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Facility and Technology Services	F	1.00	1.00	1.00	1.00	1.00	1.00
Supervisor							
Custodian (2)	P	0.49	0.49	0.49	0.49	0.49	0.49
Laborer	P	0.19	0.19	0.19	0.19	0.19	0.19
<b>BUILDING &amp; FACILITY SERVICES TOTAL</b>		<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
PC's & Laptops		75	85	88	99	99	99
Servers		12	14	16	18	18	17
Mobile Devices/Phones		2/28	3/27	5/25	5/25	5/25	5/25
Miles of Fiber		5.70	5.70	9.60	11.87	15.50	19.87
SPAM E-Mail Blocked				1.5M	1.7M	1.6M	1.22M
Users/Groups/Accounts				310	320	325	330
Mailboxes				127	140	145	150
Servers Storage Space (TB)		1.00	3.17	3.17	3.17	4.20	5.00
Power Generators		5	5	5	6	6	6
Security Systems		5	6	6	6	6	6
Square Footage of Buildings Cleaned		54,010	54,010	54,010	54,010	54,010	54,010
Square Footage of Buildings Maintained		90,759	90,759	90,759	90,759	90,759	90,759

**BUDGET HIGHLIGHTS**

Facilities Maintenance- Govt. Center - Cleaning and maintenance expense associated with the Government Center and Police Facility. Includes \$11,382 for HVAC contract for the Govt. Center and the Police Facility. Includes \$1,400 for quarterly window cleaning.

Computer Network Services - Cost increase because of E-Mail archive service added at a cost of \$1,350.

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1040.51050	Salary & Wages	92,950	96,951	94,945	101,500	96,000	104,150	2.61%
101.1040.51075	Overtime	-	-	-	-	-	-	0.00%
101.1040.51110	O.P.E.R.S.	15,002	13,310	14,119	14,200	14,000	14,325	0.88%
101.1040.51125	Medicare	313	426	396	495	400	525	6.06%
101.1040.51200	Health Insurance	-	-	-	-	-	-	0.00%
101.1040.51300	Worker's Compensation	2,175	2,523	2,842	2,825	2,600	2,300	-18.58%
101.1040.51400	Life Insurance	96	88	141	100	125	80	-20.00%
101.1040.51500	Uniforms	-	201	330	500	20	250	-50.00%
	Sub-Total Personnel	<u>110,536</u>	<u>113,499</u>	<u>112,773</u>	<u>119,620</u>	<u>113,145</u>	<u>121,630</u>	1.68%
101.1040.52100	Travel & Training	657	123	858	1,000	210	1,000	0.00%
101.1040.53100	Utilities	23,816	21,531	16,140	25,000	23,000	25,000	0.00%
101.1040.53211	Lease-Telephone	13,512	13,512	6,764	-	-	-	0.00%
101.1040.53323	Computer Network Services	2,307	6,201	5,369	7,000	7,000	7,000	0.00%
101.1040.53410	Equipment Maintenance	6,987	5,543	11,894	14,425	13,900	14,425	0.00%
101.1040.53420	Facilities Maintenance	9,651	8,179	9,883	9,750	5,000	9,750	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	24,706	18,615	17,702	19,800	27,551	19,800	0.00%
101.1040.53500	Insurance	17,344	14,178	14,546	15,000	12,619	14,300	-4.67%
101.1040.53700	Printing & Reproduction	47	20	-	400	300	400	0.00%
101.1040.53800	Dues & Subscriptions	170	244	294	335	309	335	0.00%
101.1040.53990	Other Contractual	6,550	5,923	4,989	7,400	7,000	7,400	0.00%
101.1040.54200	Equipment Operation	1,148	735	1,008	1,200	2,300	1,200	0.00%
101.1040.54310	Maintenance Supplies	5,539	6,240	6,734	7,500	2,700	5,740	-23.47%
101.1040.54700	Other Supplies	1,560	837	510	1,550	1,500	1,550	0.00%
	Sub-Total Other Operating	<u>113,994</u>	<u>101,881</u>	<u>96,691</u>	<u>110,360</u>	<u>103,389</u>	<u>107,900</u>	-2.23%
101.1040.55200	Equipment	2,650	1,538	454	500	500	500	0.00%
	Sub-Total Capital Outlay	<u>2,650</u>	<u>1,538</u>	<u>454</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.00%
<b>Total Building and Facility Services</b>		<b><u>227,180</u></b>	<b><u>216,918</u></b>	<b><u>209,918</u></b>	<b><u>230,480</u></b>	<b><u>217,034</u></b>	<b><u>230,030</u></b>	-0.20%

**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.

		<b>STAFFING (FTE)</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>F/P/S</u>						
Finance Director	F	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
Clerk	P	0.25	0.32	0.40	0.40	0.40	0.40
<b>FINANCE -</b>		<b>2.25</b>	<b>2.32</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>ADMINISTRATION TOTAL</b>							

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
A/ P Checks Issued		3,576	3,495	3,068	2,846	2,707	2,600
Purchase Orders Issued		2,780	2,631	2,304	2,258	2,350	2,350
GFOA Certificate		X	X	X	In Progress	N/A	N/A

**BUDGET HIGHLIGHTS**

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

Increase in health care costs due to a change from single coverage to family coverage for an employee.

Other Contractual - 98% of this budgeted amount is for banking fees. Fees assessed by the City's depository have increased over the last 2-3 years as a result of the lower interest rate environment (banks looking for additional revenue) and changes in the City's banking processes to increase the amount of business done electronically. These changes have made the Finance Department operate more efficiently, but have increased the complexity of some of the City's banking practices which has also increased the overall costs.

**GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1070.51000	Salary & Wages	119,754	121,105	116,325	117,354	119,277	121,160	3.24%
101.1070.51050	Wages - part time	9,919	11,657	15,751	13,000	15,725	13,500	3.85%
101.1070.51110	O.P.E.R.S.	21,035	18,564	19,869	18,250	18,900	18,852	3.30%
101.1070.51125	Medicare	138	132	907	1,900	1,958	1,953	2.77%
101.1070.51200	Health Insurance	23,724	23,921	21,515	18,250	24,500	27,000	47.95%
101.1070.51300	Worker's Compensation	2,774	2,960	3,829	3,000	3,518	2,500	-16.67%
101.1070.51400	Life Insurance	180	165	108	150	150	150	0.00%
101.1070.51600	Vehicle Allowance	3,000	3,000	3,413	3,000	2,587	3,000	0.00%
	Sub-Total Personnel	180,524	181,504	181,717	174,904	186,615	188,115	7.55%
101.1070.52100	Travel & Training	1,484	439	1,301	2,500	2,000	1,700	-32.00%
101.1070.53410	Equipment Maintenance	8,307	7,962	8,925	9,325	8,500	9,000	-3.49%
101.1070.53500	Insurance	79	65	68	75	58	65	-13.33%
101.1070.53700	Printing & Reproduction	2,713	2,259	1,912	4,150	2,521	3,700	-10.84%
101.1070.53800	Dues & Subscriptions	484	354	170	235	340	340	44.68%
101.1070.53990	Other Contractual	11,081	15,165	15,385	17,600	17,600	17,500	-0.57%
101.1070.54100	Office Supplies	1,742	1,068	1,621	2,200	1,500	2,000	-9.09%
101.1070.54700	Other Supplies	1,238	371	837	-	109	-	0.00%
	Sub-Total Other Operating	27,128	27,683	30,219	36,085	32,628	34,305	-4.93%
101.1070.55200	Equipment	3,500	133	157	500	101	500	0.00%
<b>Total Finance - Administration</b>		<b>211,152</b>	<b>209,320</b>	<b>212,093</b>	<b>211,489</b>	<b>219,344</b>	<b>222,920</b>	5.41%

**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.

<b>STAFFING (FTE)</b>							
	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.00	0.00	0.00	0.00	0.80	0.80
Finance Clerk II	F	2.00	2.00	2.00	2.00	1.00	1.00
<b>UTILITY BILLING TOTAL</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>

<b>PERFORMANCE MEASURES</b>							
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimated</u>	<u>2012 Estimated</u>	
Utility Bills Issued	60,341	60,667	60,737	60,807	61,215	61,215	
Utility Connections	8,830	8,866	8,883	8,901	8,921	8,921	
No. of ACH Payments	8,197	8,857	9,106	9,362	9,750	9,750	
ACH Pymts./Bills Issued	13.50%	14.60%	14.99%	16.80%	16.80%	16.80%	
No. of Bills e-mailed	-	-	-	481	950	950	
Active Utility Accounts	5,046	5,048	5,063	5,078	5,093	5,093	
Electric Meters	4,804	4,823	4,833	4,843	4,853	4,853	
Water Meters	4,026	4,043	4,050	4,057	4,067	4,067	
Refuse Cutomers Billed	3,852	3,835	3,911	3,925	3,940	3,940	

**BUDGET HIGHLIGHTS**

Postage - Cost of mailing utility bills is \$1,500/month and past due bills is \$275/month.

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

Other Contractual - Includes replacement cost of check scanning machine. This machine scans received checks and creates a batch file for electronic transmission to the depository. It also electronically posts check payments received to the customer's account. These procedures help ensure the safety and security of customer's payments as well as preventing mis-keyed data entry of payments. Equipment vendor went out of business in 2011 requiring replacement of existing machine.

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

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1080.51000	Salary & Wages	137,380	137,747	131,797	97,512	99,465	100,249	2.81%
101.1080.51050	Wages - part time	-	-	-	22,300	11,763	17,500	-21.52%
101.1080.51075	Overtime	-	-	-	-	3,000	1,000	100.00%
101.1080.51110	O.P.E.R.S.	22,038	19,261	19,696	16,774	15,992	16,975	1.20%
101.1080.51125	Medicare	1,932	1,970	1,820	1,737	1,656	1,758	1.19%
101.1080.51200	Health Insurance	28,068	28,300	26,964	26,551	26,551	26,352	-0.75%
101.1080.51300	Worker's Compensation	3,152	3,439	3,852	4,146	3,542	3,000	-27.64%
101.1080.51400	Life Insurance	264	242	200	200	150	150	-25.00%
	Sub-Total Personnel	192,834	190,959	184,329	169,220	162,119	166,984	-1.32%
101.1080.52100	Travel & Training	2,817	1,510	1,187	1,700	500	1,700	0.00%
101.1080.53410	Equipment Maintenance	8,031	14,085	12,879	14,100	14,100	14,381	1.99%
101.1080.53700	Printing & Reproduction	1,336	1,473	981	2,500	2,500	2,360	-5.60%
101.1080.53990	Other Contractual	2,363	1,348	2,314	2,490	2,490	5,770	131.73%
101.1080.54100	Office Supplies	4,109	4,029	3,199	3,630	4,000	4,180	15.15%
101.1080.54110	Postage	24,020	22,665	23,230	23,300	23,300	24,500	5.15%
101.1080.54700	Other Supplies	2,287	2,038	1,976	2,700	2,700	3,200	18.52%
	Sub-Total Other Operating	44,963	47,148	45,766	50,420	49,590	56,091	11.25%
101.1080.55200	Equipment	422	133	2,622	500	500	500	0.00%
<b>Total Finance - Utility Billing</b>		<b>238,219</b>	<b>238,240</b>	<b>232,717</b>	<b>220,140</b>	<b>212,209</b>	<b>223,575</b>	1.56%

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

**Commentary:**

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

**STAFFING (FTE)**

		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk II	F	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
<b>INCOME TAX TOTAL</b>		<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	3,679,252	3,748,800	3,471,659	3,508,800	4,051,573	4,624,839
Collection Cost as a % of Revenue	4.44%	4.63%	4.98%	4.96%	4.41%	3.80%
Tax Refunds	147,261	73,433	219,721	159,266	125,000	180,000

**BUDGET HIGHLIGHTS**

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

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

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

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1090.51000	Salary & Wages	100,626	101,779	102,236	102,385	102,537	101,625	-0.74%
101.1090.51050	Wages - part time	7,981	7,767	8,130	8,435	8,435	8,500	0.77%
101.1090.51110	O.P.E.R.S.	17,409	15,337	16,565	15,515	15,536	15,417	-0.63%
101.1090.51125	Medicare	1,526	1,535	1,533	1,607	1,609	1,597	-0.62%
101.1090.51200	Health Insurance	23,724	23,921	24,092	26,675	28,865	29,750	11.53%
101.1090.51300	Worker's Compensation	2,362	2,563	2,854	3,306	3,300	2,850	-13.79%
101.1090.51400	Life Insurance	180	165	126	150	126	135	-10.00%
	Sub-Total Personnel	<u>153,808</u>	<u>153,067</u>	<u>155,536</u>	<u>158,073</u>	<u>160,408</u>	<u>159,874</u>	1.14%
101.1090.52100	Travel & Training	3,298	2,914	2,680	2,730	2,000	2,000	-26.74%
101.1090.53410	Equipment Maintenance	4,894	4,835	5,369	5,000	5,000	5,000	0.00%
101.1090.53700	Printing & Reproduction	2,906	4,639	2,889	4,500	4,000	4,500	0.00%
101.1090.53800	Dues & Subscriptions	1,588	1,453	1,162	900	900	900	0.00%
101.1090.53990	Other Contractual	1,385	210	303	500	400	500	0.00%
101.1090.54100	Office Supplies	648	936	518	850	650	850	0.00%
101.1090.54110	Postage	4,648	3,993	4,691	5,000	4,500	5,000	0.00%
101.1090.54700	Other Supplies	1,066	680	412	1,000	850	1,000	0.00%
	Sub-Total Other Operating	<u>20,433</u>	<u>19,660</u>	<u>18,024</u>	<u>20,480</u>	<u>18,300</u>	<u>19,750</u>	-3.56%
101.1090.55200	Equipment	<u>97</u>	<u>133</u>	<u>120</u>	<u>500</u>	<u>-</u>	<u>500</u>	0.00%
101.1090.57310	Tax Refunds	<u>57,433</u>	<u>140,622</u>	<u>103,504</u>	<u>100,000</u>	<u>75,000</u>	<u>100,000</u>	0.00%
<b>Total Finance - Income Tax</b>		<b><u>231,771</u></b>	<b><u>313,482</u></b>	<b><u>277,184</u></b>	<b><u>279,053</u></b>	<b><u>253,708</u></b>	<b><u>280,124</u></b>	0.38%

**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)**

		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12
<b>Law Total</b>		<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>

**BUDGET HIGHLIGHTS**

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

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

**GENERAL FUND - DEPARTMENT: LAW**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.1100.51000	Salary & Wages	43,704	43,092	43,092	44,065	44,065	44,065	0.00%
101.1100.51110	O.P.E.R.S.	6,946	6,033	6,497	6,169	6,169	6,169	0.00%
101.1100.51200	Health Insurance	11,862	11,960	12,046	13,338	13,338	14,900	11.71%
101.1100.51300	Worker's Compensation	1,112	1,189	1,279	1,318	1,195	1,200	-8.95%
101.1100.51400	Life Insurance	96	88	67	80	72	72	-10.00%
	Sub-Total Personnel	63,720	62,362	62,981	64,970	64,839	66,406	2.21%
101.1100.52100	Travel & Training	-	-	-	400	-	400	0.00%
101.1100.53332	Public Defender Fees	3,875	4,068	4,068	4,270	4,270	4,270	0.00%
101.1100.53335	Other Legal Fees	9,089	5,644	8,828	12,000	16,989	12,000	0.00%
101.1100.53500	Insurance	2,508	1,960	2,040	2,100	1,738	2,100	0.00%
101.1100.53710	Code Supplement	923	5,505	774	5,500	5,500	5,500	0.00%
101.1100.53800	Dues & Subscriptions	-	-	-	30	-	30	0.00%
101.1100.53910	Jury & Witness Fees	-	-	-	100	-	100	0.00%
101.1100.53920	Court Costs & Fees	751	2,114	1,263	2,800	1,860	2,800	0.00%
101.1100.54100	Office Supplies	-	-	-	300	-	300	0.00%
	Sub-Total Other Operating	17,146	19,291	16,973	27,500	30,357	27,500	0.00%
<b>Total Law</b>		<b>80,866</b>	<b>81,653</b>	<b>79,954</b>	<b>92,470</b>	<b>95,196</b>	<b>93,906</b>	1.55%

**GENERAL FUND - DEPARTMENT: POLICE**

**Commentary:**

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

		<b>STAFFING (FTE)</b>					
		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1
Officer	F	12	12	12	12	11	12
D.A.R.E. Officer	F	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	2	2
Records Clerk	P	0.07	0.07	0.07	0.07	0.07	0.07
<b>POLICE TOTAL</b>		<b>22.07</b>	<b>22.07</b>	<b>22.07</b>	<b>22.07</b>	<b>21.07</b>	<b>22.07</b>

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	769	679	679	596	607	696
	Adult	648	550	550	503	511	580
	Juvenile	121	129	129	93	96	116
Calls for Service:	Total	15,420	15,595	15,595	17,570	22,565	23,078
	Criminal	3,288	3,159	3,159	2,895	3,049	3,202
	Non-Criminal		6,303	6,303	6,123	7,080	6,065
	Accident		335	335	277	327	341
	Crime Prevention		5,798	5,798	8,275	12,109	13,470
Traffic Related Calls:	Total	3,798	3,561	3,561	3,299	2,984	3,109
	Citations	1,231	1,000	1,000	917	1,102	956
	D.U.I.	121	101	101	57	81	90
	Accident		218	218	188	216	257
	Warnings		2139	2139	2027	2334	2257
	Parking		103	103	110	156	129
<u>Response Time (hr:min:sec)</u>							
Priority 1 Calls: Average			0:04:50	0:04:50	0:04:50	0:04:25	0:04:56
Priority 2 Calls: Average			0:07:04	0:07:04	0:07:04	0:07:25	0:08:14
Priority 4 Calls: Average			0:09:29	0:09:29	0:09:29	0:07:37	0:08:52

**BUDGET HIGHLIGHTS**

Wages- Police Officers - Includes merit increases as provided in FOP contracts. Both FOP contracts expire in 2012 and are subject to negotiation beginning the first quarter of the year.

Travel and Training - Includes \$13,050 for training seminars & \$8,500 for tuition reimbursement.

Other Contractual - Includes \$6,800 for enrollment in the Lexipol program through MVRMA. "Lexipol is the leading provider of risk management services for Law Enforcement. Using technical and legal experts they have developed a proactive approach to decreasing liability exposure for law enforcement." Lexipol offers on-line policy manual and daily training bulletins.

**GENERAL FUND - DEPARTMENT: POLICE**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,298,148	1,295,101	1,319,822	1,285,062	1,267,405	1,146,894	-10.75%
101.2110.51025	Wages - Others	133,942	135,518	140,636	138,783	159,739	146,500	5.56%
101.2110.51075	Overtime	-	-	-	131,186	135,805	161,842	23.37%
101.2110.51110	O.P.E.R.S.	21,177	18,953	21,264	21,270	22,363	22,349	5.07%
101.2110.51115	Police Pension	247,230	259,621	253,101	273,605	247,144	252,642	-7.66%
101.2110.51125	Medicare	16,172	16,065	16,489	18,165	18,165	19,378	6.68%
101.2110.51200	Health Insurance	189,017	192,183	191,099	209,103	214,503	248,000	18.60%
101.2110.51300	Worker's Compensation	33,428	36,330	40,752	43,377	43,377	38,500	-11.24%
101.2110.51400	Life Insurance	1,860	1,705	1,460	1,307	1,307	1,307	0.00%
101.2110.51500	Uniforms	22,209	13,866	18,155	26,884	26,884	48,069	78.80%
	Sub-Total Personnel	1,963,183	1,969,342	2,002,778	2,148,742	2,136,692	2,085,481	-2.94%
101.2110.52100	Travel & Training	18,146	17,344	13,407	14,050	23,450	22,600	60.85%
101.2110.53100	Utilities	11,619	16,128	16,564	16,785	16,785	16,785	0.00%
101.2110.53210	Rents & Leases	3,000	3,522	2,574	3,786	3,786	3,786	0.00%
101.2110.53410	Equipment Maintenance	4,131	4,212	9,855	6,152	6,152	6,152	0.00%
101.2110.53430	Vehicle Maintenance	22,726	23,203	17,256	21,200	21,200	21,200	0.00%
101.2110.53440	Radio Maintenance	7,480	7,550	7,022	9,075	9,075	9,075	0.00%
101.2110.53441	Vehicle Striping	683	1,039	1,575	2,600	2,250	1,550	-40.38%
101.2110.53500	Insurance	14,801	11,584	12,031	12,285	12,285	12,285	0.00%
101.2110.53700	Printing & Reproduction	1,230	567	3,149	4,500	3,400	4,500	0.00%
101.2110.53800	Dues & Subscriptions	4,862	5,364	5,240	7,435	7,435	7,435	0.00%
101.2110.53990	Other Contractual	31,997	18,803	26,308	40,865	33,750	47,865	17.13%
101.2110.53991	DARE Expenses	6,045	3,067	4,095	6,000	6,000	6,000	0.00%
101.2110.54100	Office Supplies	6,690	4,474	3,854	8,580	5,650	7,580	-11.66%
101.2110.54200	Equipment Operation	57,828	33,728	38,505	40,000	50,000	50,000	25.00%
101.2110.54320	Firearm Supplies	8,537	4,745	8,667	6,015	6,015	6,015	0.00%
101.2110.54330	Photo Supplies	340	81	479	775	775	775	0.00%
101.2110.54700	Other Supplies	6,349	4,982	4,378	6,450	5,725	6,450	0.00%
	Sub-Total Other Operating	206,464	160,393	174,959	206,553	213,733	230,053	11.38%
101.2110.55200	Equipment	13,505	-	3,780	8,750	6,950	-	-100.00%
<b>Total Police</b>		<b>2,183,152</b>	<b>2,129,735</b>	<b>2,181,517</b>	<b>2,364,045</b>	<b>2,357,375</b>	<b>2,315,534</b>	<b>-2.05%</b>

**GENERAL FUND - DEPARTMENT: FIRE**

**Commentary:**

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

**STAFFING (FTE)**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
Chief	P	0.30	0.30	0.30	0.30	0.30	0.30
<b>FIRE TOTAL</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>

**PERFORMANCE MEASURES**

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimated</u>	<u>2012 Estimated</u>
Total Calls	408	437	350	368	350	400
City Calls	231	236	200	197	195	220
Township Calls	112	133	100	108	95	110
Mutual Aid Calls	65	68	50	66	60	70
Response Time (min)	8.7	8.9	8.9	8.7	8.7	8.7
Dollar Loss - City	\$293,200	\$16,500	\$200,000	\$86,600	\$54,000	\$100,000
Structure Fires	12	12	5	7	10	10
Fire Insp. Conducted			45	60	115	110

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

Township Fire Contracts	73,320	74,848	72,273	73,357	75,879	75,879
Total Fire Department Expenditures	<u>166,657</u>	<u>131,246</u>	<u>137,595</u>	<u>137,106</u>	<u>145,892</u>	<u>155,202</u>
Net Costs to the City	93,337	56,398	65,322	63,749	70,013	79,323
Annual Per Capita Cost to City Residents	\$ 10.12	\$ 6.12	\$ 7.08	\$ 6.91	\$ 7.23	\$ 8.19
(using 2000 census population through 2010 - 9,221)						
(using 2010 census population after 2010 - 9,689)						

**BUDGET HIGHLIGHTS**

Salary & Wages - This covers the expense of all fire runs, meetings, inspections and other duties of our fire department. Fire personnel are paid an hourly wage rate for performing their duties.

Equipment - Includes \$4,200 for fire hose, \$3,360 for seven fire pagers, \$2,550 for three fire nozzles.

**GENERAL FUND - DEPARTMENT: FIRE**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.2120.51055	Salary & Wages	54,206	50,268	54,153	70,000	55,000	70,000	0.00%
101.2120.51110	O.P.E.R.S.	3,879	2,770	2,781	4,250	2,800	4,250	0.00%
101.2120.51120	Fire Dependent's Fund	300	300	150	300	450	300	0.00%
101.2120.51121	Social Security	1,828	1,885	2,210	2,300	2,300	2,300	0.00%
101.2120.51125	Medicare	504	464	538	660	660	660	0.00%
101.2120.51300	Worker's Compensation	1,749	1,463	1,518	1,600	1,600	1,400	-12.50%
101.2120.51410	Accident Insurance	960	1,000	1,000	1,200	1,200	1,200	0.00%
101.2120.51500	Uniforms	3,794	6,519	10,621	7,500	7,500	7,500	0.00%
	Sub-Total Personnel	67,220	64,669	72,971	87,810	71,510	87,610	-0.23%
101.2120.52100	Travel & Training	1,679	4,510	3,569	5,000	4,000	5,000	0.00%
101.2120.53100	Utilities	7,254	7,063	5,813	7,900	6,000	7,900	0.00%
101.2120.53410	Equipment Maintenance	12,081	8,630	8,913	11,730	11,730	13,730	17.05%
101.2120.53440	Radio Maintenance	3,746	2,128	1,818	3,158	3,158	3,158	0.00%
101.2120.53450	SCBA Maintenance	1,597	4,084	1,992	4,124	4,124	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	200	-	590	500	500	500	0.00%
101.2120.53500	Insurance	11,184	8,749	9,090	9,285	9,285	9,285	0.00%
101.2120.53720	Fire Prevention Codes	1,632	3,403	3,000	3,000	3,000	3,000	0.00%
101.2120.53800	Dues & Subscriptions	361	368	263	400	400	400	0.00%
101.2120.53990	Other Contractual	1,752	1,392	4,635	4,635	4,635	4,635	0.00%
101.2120.54100	Office Supplies	-	69	50	450	450	450	0.00%
101.2120.54200	Equipment Operation	3,908	2,182	2,547	3,400	3,400	3,400	0.00%
101.2120.54400	Small Tools	1,387	-	-	500	500	500	0.00%
101.2120.54560	Fire Donation	-	-	78	200	200	200	0.00%
101.2120.54700	Other Supplies	650	66	-	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	47,431	42,644	42,358	55,282	52,382	57,282	3.62%
101.2120.55200	Equipment	16,595	30,282	21,777	10,092	22,000	10,110	0.18%
<b>TOTAL FIRE</b>		<b>131,246</b>	<b>137,595</b>	<b>137,106</b>	<b>153,184</b>	<b>145,892</b>	<b>155,002</b>	1.19%

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

**Commentary:**

The Emergency Medical Services is responsible for all EMS runs in the City. Monroe Township also contracts with the City for EMS services.

		<b>STAFFING (FTE)</b>					
		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	21.06	21.06	21.06
<b>EMS TOTAL</b>		<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
City Calls	Total	1,070	959	906	912	928	940
	ALS	631	566	589	595	607	600
	BLS	182	163	109	109	111	113
	No Transport	257	230	208	208	210	216
Township Calls	Total	270	365	349	360	353	362
	ALS	159	222	227	238	230	236
	BLS	46	55	42	42	43	43
	No Transport	65	88	80	80	81	83
Total Calls		1,353	1,347	1,255	1,272	1,282	1,302
Average Time to Arrive (min)		5	6	4	4	4	5
Longest Time to Arrive (min)		13	14	11	11	10	10
Avg Time - Mutual Aid arrival		19	18	19	18	18	19
Time On Scene (min)		18	17	17	17	16	18
Average Training Hours per Person		68	60	44	42	44	44

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

Total EMS Department Expenditures	727,678	792,232	726,148	731,243	783,250	789,864
EMS Run Receipts	(483,409)	(449,262)	(484,438)	(426,767)	(440,326)	(460,000)
Net Costs to the City	244,269	342,970	241,710	304,476	342,924	329,864

Annual Per Capita Cost to City Residents   \$   26.49   \$   37.19   \$   26.21   \$   33.02   \$   35.39   \$   34.05  
 (using 2000 census population through 2010 - 9,221)  
 (using 2010 census population after 2010 - 9,689)

**BUDGET HIGHLIGHTS**

Equipment- Replacement of 15 year old PPE and an ambulance computer.

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.2130.51060	Salary & Wages	560,256	512,211	524,865	549,527	541,527	541,527	-1.46%
101.2130.51075	Overtime	-	-	-	-	8,000	8,000	100.00%
101.2130.51110	O.P.E.R.S.	90,243	72,028	78,886	76,934	76,934	76,934	0.00%
101.2130.51125	Medicare	7,992	7,209	7,396	7,968	7,968	7,968	0.00%
101.2130.51200	Health Insurance	11,862	11,960	12,046	12,250	12,250	12,250	0.00%
101.2130.51300	Worker's Compensation	13,309	15,130	15,208	15,301	15,301	13,000	-15.04%
101.2130.51400	Life Insurance	96	88	67	80	80	80	0.00%
101.2130.51410	Accident Insurance	2,170	2,289	2,289	2,500	2,500	2,600	4.00%
101.2130.51500	Uniforms	2,739	4,438	4,067	5,360	5,000	5,360	0.00%
	Sub-Total Personnel	688,667	625,353	644,824	669,920	669,560	667,719	-0.33%
101.2130.52100	Travel & Training	6,192	8,775	4,187	10,000	10,000	10,000	0.00%
101.2130.53100	Utilities	10,317	12,017	6,798	10,000	9,000	9,000	-10.00%
101.2130.53310	Billing Services	23,267	24,583	22,353	28,000	26,000	26,000	-7.14%
101.2130.53320	Medical Testing	886	397	919	755	755	755	0.00%
101.2130.53352	Equipment Maintenance	5,651	5,250	6,463	6,880	7,000	7,880	14.53%
101.2130.53420	Facilities Maintenance	3,844	3,881	3,229	5,400	4,400	4,400	-18.52%
101.2130.53430	Vehicle Maintenance	4,993	8,329	5,479	7,600	7,600	7,800	2.63%
101.2130.53440	Radio Maintenance	3,016	2,737	3,217	4,000	4,000	4,000	0.00%
101.2130.53500	Insurance	10,749	8,408	8,740	8,925	8,925	8,925	0.00%
101.2130.53600	Advertising	-	-	-	100	100	100	0.00%
101.2130.53700	Printing & Reproduction	373	265	299	360	360	360	0.00%
101.2130.53800	Dues & Subscriptions	829	841	891	1,040	700	720	-30.77%
101.2130.53990	Other Contractual	1,702	1,461	2,170	2,350	2,350	2,750	17.02%
101.2130.54100	Office Supplies	2,985	3,604	2,202	5,565	5,000	5,655	1.62%
101.2130.54200	Equipment Operation	16,187	9,890	10,627	12,000	13,000	14,000	16.67%
101.2130.54330	Medical Supplies	9,366	10,144	8,255	9,400	9,500	9,800	4.26%
101.2130.54500	Grant Supplies/Expenses	-	-	-	-	-	5,000	100.00%
101.2130.54700	Other Supplies	239	213	452	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	100,596	100,795	86,281	113,375	109,690	118,145	4.21%
101.2130.55200	Equipment	2,969	-	138	4,000	4,000	4,000	0.00%
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>		<b>792,232</b>	<b>726,148</b>	<b>731,243</b>	<b>787,295</b>	<b>783,250</b>	<b>789,864</b>	0.33%

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

**Commentary:**

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

	F/P/S	STAFFING (FTE)					
		2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Community Development Director / Assistant City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33
<b>COMM &amp; ED TOTAL</b>		<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>

	PERFORMANCE MEASURES					
	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Estimated</u>	2012 <u>Estimated</u>
New Residential Units	31	21	10	7	10	11
Certificates of Use (Business)	38	24	18	26	25	25
Res. & Bus. Investment	\$17,511,460	\$7,516,479	\$4,489,623	\$2,491,400	\$3,000,000	\$6,000,000
Nuisance Reports Received	174	101	124	92	110	125
Sign Permits Issued	46	62	45	41	50	50
Population	10,141	10,161	10,186	9,705	9,717	9,742
# of Residential Units	4,169	4,190	4,200	4,201	4,211	4,222
# of Residential Platted	144	123	137	125	115	104
Grant \$ Obtained	\$289,700	\$1,862,510	\$1,603,810	\$384,500	\$833,818	\$3,581,200
BusinessFirst! BR&E Visits	7	7	14	15	16	18
EZ/CRA Zone Agreement	10	9	8	7	6	5
Acres Annexed	23.20	1.47	7.36	117.70	0.00	130.28

**BUDGET HIGHLIGHTS**

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

Includes planning fee and transportation fees based on 2010 census at \$.46/per capita.

Weed Cutting - Due to budget cuts, no weed cutting was provided in 2010 or 2011, but \$5,000 included for 2012

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.3140.51000	Salary & Wages	161,862	164,936	168,658	168,450	169,250	170,050	0.95%
101.3140.51075	Overtime	-	-	-	250	-	250	0.00%
101.3140.51110	O.P.E.R.S.	26,255	23,044	25,358	23,625	23,650	23,825	0.85%
101.3140.51125	Medicare	2,328	2,334	2,380	2,450	2,400	2,475	1.02%
101.3140.51200	Health Insurance	35,031	35,599	35,587	39,500	43,050	37,985	-3.84%
101.3140.51300	Worker's Compensation	3,513	3,919	4,454	4,500	4,200	3,850	-14.44%
101.3140.51400	Life Insurance	276	253	193	230	230	230	0.00%
	Sub-Total Personnel	<u>229,265</u>	<u>230,085</u>	<u>236,630</u>	<u>239,005</u>	<u>242,780</u>	<u>238,665</u>	-0.14%
101.3140.52100	Travel & Training	3,780	2,611	1,324	3,750	2,500	3,750	0.00%
101.3140.53100	Utilities	970	974	1,092	1,000	1,125	1,000	0.00%
101.3140.53381	Services - MVRPC	4,242	4,242	4,242	4,242	4,242	4,457	5.07%
101.3140.53387	Weed Cutting/Prop. Maint.	1,026	-	-	-	-	2,500	100.00%
101.3140.53410	Equipment Maintenance	2,650	2,199	2,673	4,500	4,100	4,300	-4.44%
101.3140.53700	Printing & Reproduction	1,481	1,060	874	3,100	1,500	2,750	-11.29%
101.3140.53800	Dues & Subscriptions	2,059	1,742	2,070	2,440	2,100	2,440	0.00%
101.3140.53990	Other Contractual	1,836	1,146	1,133	2,500	2,000	2,400	-4.00%
101.3140.54100	Office Supplies	1,071	850	910	1,400	1,000	1,400	0.00%
101.3140.54200	Equipment Operation	2,024	1,227	1,272	1,500	1,700	1,700	13.33%
101.3140.54700	Other Supplies	155	46	80	900	200	480	-46.67%
	Sub-Total Other Operating	<u>21,294</u>	<u>16,097</u>	<u>15,670</u>	<u>25,332</u>	<u>20,467</u>	<u>27,177</u>	7.28%
101.3140.55200	Equipment	450	708	-	-	-	-	0.00%
<b>TOTAL COM. &amp; ECONOMIC DEVELOPMENT</b>		<b><u>251,009</u></b>	<b><u>246,890</u></b>	<b><u>252,300</u></b>	<b><u>264,337</u></b>	<b><u>263,247</u></b>	<b><u>265,842</u></b>	0.57%

**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.

<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Director / City Engineer	F	0.50	0.50	0.50	0.50	0.50	0.50
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33
Engineering Technician	P	0.40	0.40	0.40	0.00	0.00	0.00
<b>ENGINEERING TOTAL</b>		<b>2.23</b>	<b>2.23</b>	<b>2.23</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>

<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
City Projects Managed		9	9	9	7	6	9
City Projects Inspected		8	10	8	6	4	8
Walk/Drives Inspected		79	63	35	30	35	40

**BUDGET HIGHLIGHTS**

Professional Services - Includes \$4,000 for traffic signal modifications & plan reviews, & \$1,000 for bridge inspection.

Equipment Maintenance - Includes \$800 for Microstation & \$500 for ESRI GIS software annual maintenance & upgrades, \$650 for Inspector's Wireless Broadband Service, \$600 for Nextel phone use, & \$1,000 for maintenance for the Engineering Tech vehicle.

Printing & Reproduction - Includes \$880 annual maintenance contract on the large copier & \$1,020 in printing, paper, & reproduction services.

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

**GENERAL FUND - DEPARTMENT: ENGINEERING**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.3150.51050	Salary & Wages	113,201	112,869	112,760	109,672	115,434	110,617	0.86%
101.3150.51060	Wages - Part-time	20,750	20,160	-	-	-	-	0.00%
101.3150.51075	Overtime	-	-	-	4,453	2,000	4,543	2.02%
101.3150.51110	O.P.E.R.S.	21,567	18,388	17,441	15,354	16,441	16,122	5.00%
101.3150.51125	Medicare	1,943	1,912	1,611	1,590	1,417	1,670	5.02%
101.3150.51200	Health Insurance	16,002	16,236	16,243	15,752	18,598	16,111	2.28%
101.3150.51300	Worker's Compensation	2,946	3,096	3,388	3,965	2,829	2,500	-36.95%
101.3150.51400	Life Insurance	180	165	149	200	150	200	0.00%
101.3150.51500	Uniforms	234	206	265	450	275	450	0.00%
101.3150.51600	Vehicle Allowance	3,000	3,000	3,125	3,000	2,875	3,000	0.00%
	Sub-Total Personnel	<u>179,823</u>	<u>176,032</u>	<u>154,982</u>	<u>154,436</u>	<u>160,019</u>	<u>155,213</u>	0.50%
101.3150.52100	Travel & Training	1,035	1,671	682	750	500	750	0.00%
101.3150.53100	Utilities	1,397	670	833	1,320	1,844	1,500	13.64%
101.3150.53365	Professional Services	3,560	8,955	1,340	5,000	3,340	5,000	0.00%
101.3150.53382	Inspection Svcs - County	17,116	2,199	-	-	-	-	0.00%
101.3150.53410	Equipment Maintenance	2,367	2,513	2,638	2,950	2,950	2,950	0.00%
101.3150.53600	Advertising	168	403	-	400	-	400	0.00%
101.3150.53700	Printing & Reproduction	1,081	660	629	1,900	1,100	1,900	0.00%
101.3150.53800	Dues & Subscriptions	150	647	406	400	400	400	0.00%
101.3150.53990	Other Contractual	1,950	467	471	2,500	500	2,500	0.00%
101.3150.54100	Office Supplies	1,592	1,238	1,640	1,650	1,500	1,650	0.00%
101.3150.54200	Equipment Operation	1,663	1,099	1,115	1,500	1,200	1,500	0.00%
101.3150.54700	Other Supplies	229	115	213	400	300	400	0.00%
	Sub-Total Other Operating	<u>32,308</u>	<u>20,637</u>	<u>9,967</u>	<u>18,770</u>	<u>13,634</u>	<u>18,950</u>	0.96%
101.3150.55200	Equipment	1,150	418	261	750	165	750	0.00%
<b>TOTAL ENGINEERING</b>		<b><u>213,281</u></b>	<b><u>197,087</u></b>	<b><u>165,210</u></b>	<b><u>173,956</u></b>	<b><u>173,818</u></b>	<b><u>174,913</u></b>	0.55%

**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.

		<b>STAFFING</b>					
		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Director / City Engineer	F	0.25	0.25	0.25	0.25	0.25	0.25
Superintendent	F	1.00	1.00	1.00	1.00	1.00	0.50
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	P	1.08	1.08	0.56	0.56	0.56	0.56
Laborer	S	0.92	0.92	0.46	0.46	0.46	0.69
<b>PARKS TOTAL</b>		<b>6.25</b>	<b>6.25</b>	<b>5.27</b>	<b>5.27</b>	<b>5.27</b>	<b>5.00</b>

		<b>PERFORMANCE MEASURES</b>					
		2007	2008	2009	2010	2011	2012
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Number of Parks		17	17	17	17	17	17
Acres of Park Maintained		436	436	436	436	436	436
Acres Mowed		278	278	278	240	240	240
Number of Ball Fields		19	17	17	17	17	17
Number of Soccer Fields		10	10	12	14	14	14
Miles of Bike Trails		2.14	2.18	3.28	3.45	3.45	3.45
Number of Trees Planted		53	91	42	45	45	45

**BUDGET HIGHLIGHTS**

Wages - Seasonal - Includes 1 additional seasonal worker in 2012 for a total of 3; landscaping needs.

Contract Mowing - Includes Rosewood Creek, Windmere, Woodlawn, Tweed Woods, Spring Hill/Hampton Woods, Sycamore Woods, Hyattsville, & the Gov't Center. Veterans Memorial Park mowing was donated in 2011.

Other Contractual - Includes \$2,500 for Port-O-Lets & \$8,500 for broadleaf weed control

Equipment - Includes \$325 for chain saws and \$250 for two Round House tables.

**GENERAL FUND - DEPARTMENT: PARKS**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.4180.51000	Salary & Wages	206,196	209,089	178,228	159,565	164,920	163,609	2.53%
101.4180.51050	Wages - Seasonal	32,228	19,457	21,761	25,296	22,071	29,400	16.22%
101.4180.51075	Overtime	-	-	-	10,524	2,500	5,000	-52.49%
101.4180.51110	O.P.E.R.S.	37,904	32,036	30,183	27,354	26,529	27,750	1.45%
101.4180.51125	Medicare	2,526	2,305	2,066	2,346	2,150	3,014	28.47%
101.4180.51200	Health Insurance	39,662	40,122	32,526	29,027	34,527	36,050	24.19%
101.4180.51300	Worker's Compensation	5,738	6,278	6,697	6,700	5,264	4,700	-29.85%
101.4180.51400	Life Insurance	349	320	340	312	312	312	0.00%
101.4180.51500	Uniforms	2,147	1,827	1,628	2,400	1,500	2,400	0.00%
	Sub-Total Personnel	326,750	311,434	273,429	263,524	259,773	272,235	3.31%
101.4180.52100	Travel & Training	504	896	369	750	425	750	0.00%
101.4180.53100	Utilities	22,813	15,051	14,882	21,000	15,045	21,000	0.00%
101.4180.53210	Uniform Rental	2,230	2,116	-	-	-	-	0.00%
101.4180.53383	Tree Maintenance	2,120	-	-	13,000	-	13,000	0.00%
101.4180.53410	Equipment Maintenance	12,612	11,376	10,379	15,750	16,180	16,000	1.59%
101.4180.53411	Park Maintenance	14,412	9,345	11,010	9,000	9,000	10,000	11.11%
101.4180.53500	Insurance	2,447	1,914	1,992	2,035	1,697	2,035	0.00%
101.4180.53961	Contract - Mowing	8,092	13,041	10,146	15,250	10,150	16,000	4.92%
101.4180.53990	Other Contractual	21,522	7,885	7,181	15,500	13,000	12,000	-22.58%
101.4180.54200	Equipment Operation	22,336	11,456	12,544	16,000	15,200	16,000	0.00%
101.4180.54310	Maintenance Supplies	3,439	3,640	2,958	7,000	7,000	7,250	3.57%
101.4180.54320	Turf Supplies	6,941	4,648	2,743	6,000	4,000	6,000	0.00%
101.4180.54340	Sand, Stone, & Clay	2,768	2,914	-	2,000	-	2,000	0.00%
101.4180.54400	Small Tools	560	145	-	1,000	200	1,000	0.00%
101.4180.54550	Tree Replacement	8,714	10,316	4,214	5,000	4,000	5,000	0.00%
101.4180.54560	Tree Donation	-	740	3,254	2,500	3,200	2,500	0.00%
101.4180.54561	Parks Donation	-	-	5,149	5,750	-	5,750	0.00%
101.4180.54700	Other Supplies	9,967	6,249	5,579	9,500	6,700	7,000	-26.32%
101.4180.54710	Safety Supplies	232	227	269	750	250	750	0.00%
	Sub-Total Other Operating	141,709	101,959	92,669	147,785	106,047	144,035	-2.54%
101.4180.55100	Facilities	-	3,300	-	-	-	-	
101.4180.55200	Equipment	5,648	732	1,276	625	625	625	0.00%
	Sub-Total Capital Outlay	5,648	4,032	1,276	625	625	625	0.00%
<b>TOTAL PARKS</b>		<b>474,107</b>	<b>417,425</b>	<b>367,374</b>	<b>411,934</b>	<b>366,445</b>	<b>416,895</b>	1.20%

**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.4190.53950	Rec. Contract	17,000	18,200	8,850	17,700	17,700	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	1,000	1,000	1,000	0.00%
<b>TOTAL RECREATION</b>		<b>17,000</b>	<b>18,200</b>	<b>8,850</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>	0.00%

## GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

### Commentary:

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

### BUDGET HIGHLIGHTS

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

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

Personnel Consultant - Consulting fees for Clemans, Nelson who handles our labor negotiations and other personnel matters. All three of the City's collective bargaining agreements expire in 2012. 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
101.6200.51000	Salary & Wages	-	-	63,801	51,000	158,000	40,000	-21.57%
101.6200.51200	Health Insurance	-	-	-	-	14,000	-	0.00%
101.6200.51700	Unemployment Compensation	221	929	6,214	-	-	1,000	100.00%
	Sub-Total Personnel	221	929	70,015	51,000	172,000	41,000	-19.61%
101.6200.53310	Audit Fees	27,698	29,272	28,479	30,000	29,043	31,000	3.33%
101.6200.53320	Plat Review/Engineering	760	-	-	-	-	-	0.00%
101.6200.53331	Moving Expenses	-	-	-	1,000	-	-	-100.00%
101.6200.53335	Bond Counsel/Special Legal	47,515	11,381	13,198	15,000	10,513	15,000	0.00%
101.6200.53341	Recruitment Expenses	19,257	-	-	-	-	-	0.00%
101.6200.53350	Personnel Consultant	5,797	23,030	15,105	5,000	10,000	20,000	300.00%
101.6200.53362	GAAP Conversion	18,000	18,500	18,500	19,000	18,500	20,000	5.26%
101.6200.53363	Economic Development	7,838	6,116	3,990	10,000	15,000	10,000	0.00%
101.6200.53364	Downtown Coord. Contract	30,000	30,000	30,000	25,000	25,000	25,000	0.00%
101.6200.53485	Transit Contract	5,000	-	-	-	-	-	0.00%
101.6200.53490	Historic Preservation Grant	6,500	2,000	-	-	-	-	0.00%
101.6200.53491	Parking Lot Lease	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
101.6200.53500	Insurance	10,007	7,864	8,055	10,000	6,983	10,000	0.00%
101.6200.53720	Community Newsletter	9,094	6,329	5,989	9,000	2,500	9,000	0.00%
101.6200.53725	City Code Recodification	-	6,085	-	-	-	-	0.00%
101.6200.53800	Misc. Dues and Subscript.	700	1,026	601	-	80	500	100.00%
101.6200.53915	Claims and Judgements	10,500	-	-	-	-	-	0.00%
101.6200.53930	County Auditor Fees	7,697	6,706	10,101	12,000	9,663	12,000	0.00%
101.6200.53935	Election Expenses	7,052	823	-	2,500	-	-	-100.00%
101.6200.53936	Property Tax Adm. Fee	233	232	111	300	-	-	-100.00%
101.6200.53945	Housing of Prisoners	13,618	7,526	3,747	3,500	5,500	5,000	42.86%
101.6200.53951	Vet Memorial	-	1,080	-	1,200	-	1,200	0.00%
101.6200.53954	Airport - Contract Services	225	-	-	-	-	-	0.00%
101.6200.53955	Nuisance Abatement	-	-	1,225	-	-	-	0.00%
101.6200.53960	Fireworks Contract	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
101.6200.53966	EMS Grant	3,819	-	-	-	-	-	0.00%
101.6200.53990	Other Contractual	15,675	11,882	4,475	105,500	5,500	5,000	-95.26%
101.6200.53991	Bond Rating/Issuance Fees	-	-	-	5,000	-	-	-100.00%
101.6200.54900	Contingency	-	-	17,775	25,000	25,000	25,000	0.00%
	Sub-Total Other Operating	263,485	186,352	177,851	295,500	179,782	205,200	-30.56%
101.6200.57110	Trans. - Swimming Pool	40,000	70,000	40,000	-	-	-	0.00%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	110,000	-	137,000	-	-	-	0.00%
101.6200.57145	Trans. - Medical Reimb. Fund	-	-	-	-	-	5,000	100.00%
101.6200.57150	Trans. - Parks Capital Imp.	90,000	40,000	80,000	50,000	50,000	-	-100.00%
101.6200.57300	Refunds	1,940	41	265	1,500	250	1,000	-33.33%
	Sub-Total Transfers/Refunds	241,940	110,041	257,265	51,500	50,250	6,000	-88.35%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>505,646</b>	<b>297,322</b>	<b>505,131</b>	<b>398,000</b>	<b>402,032</b>	<b>252,200</b>	<b>-36.63%</b>

**SWIMMING POOL FUND - DEPARTMENT: RECREATION**

**Commentary:**

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

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>
Number of Visitors Per Season	52,860	49,540	41,072	50,653	45,125	45,000
Average Daily Attendance	563	533	423	641	530	446
Daily Fee Visitors		17,554	14,122	18,601	18,025	15,000
Swim Lesson Participants		277	186	211	205	250
Subsidy as a % of Expenses	11%	8%	21%	0%	0.91%	0%

**BUDGET HIGHLIGHTS**

Pool Management Fee - Includes \$350,000 for Dayton Pool Management to provide Lifeguards, Concession workers, Pool attendants, and all labor to operate & maintain the TFAC. DPM pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms. Plus \$1,600 for pool rental fees & \$500 for birthday parties. Cost increase for the DPM contract assumes the pool will be open 13 additional days due to the Tipp City School District's 2012-2013 not beginning until after Labor Day.

Equipment Maintenance - Includes \$2,800 for RecTrac & \$4,100 for Rieck Mechanical HVAC, \$1,800 for concession equipment repair, and \$250 for phone system

Facilities Maintenance - Includes \$1,000 for paint repair on the slide tower, \$500 for irrigation system maintenance, \$400 for Miami Co. Health Food License, \$300 for Concession Health Inspection, \$850 for Pool Licenses, \$100 for Boiler Inspection, \$1,500 to replace backflow preventers, \$1,600 for annual pump maintenance, \$250 for electrical & lighting repairs, and \$1,000 for repairs to the deck and fence.

Equipment - Includes \$500 for pool tools and \$2,500 for Activity Pool play structure replacements.

**SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	138,719	127,769	167,243	165,000	167,597	165,000	0.00%
202.0000.44210	Pool - Season Passes	127,704	116,565	117,279	118,000	114,405	114,000	-3.39%
202.0000.44211	Pool Lessons	9,350	6,720	7,280	7,000	8,645	7,500	7.14%
202.0000.44220	Concession Sales	85,666	69,807	81,893	82,000	80,976	81,000	-1.22%
202.0000.44222	Pool Rental Fees	4,585	4,554	4,686	4,700	4,266	4,250	-9.57%
202.0000.44226	Sales Tax - Pool	5,568	4,537	6,040	5,535	5,982	6,000	8.40%
202.0000.47810	Vending Commissions	747	202	359	550	21	550	0.00%
202.0000.47820	Pool - Overages	95	70	94	-	78	-	0.00%
202.0000.47890	Other Misc. Revenues	18	459	3,000	3,000	611	3,000	0.00%
202.0000.49110	Transfers - General Fund	40,000	70,000	40,000	-	-	-	0.00%
202.0000.49210	Reimbursements	555	505	-	-	7,088	-	0.00%
<b>Total Receipts</b>		<b>413,007</b>	<b>401,188</b>	<b>427,874</b>	<b>385,785</b>	<b>389,669</b>	<b>381,300</b>	<b>-1.16%</b>
202.4210.53100	Utilities	15,006	11,432	5,356	13,000	7,784	13,000	0.00%
202.4210.53372	Pool Management Fee	327,275	334,779	312,204	312,000	312,000	350,000	12.18%
202.4210.53410	Equipment Maintenance	8,895	9,543	11,502	12,000	11,012	8,950	-25.42%
202.4210.53420	Facilities Maintenance	921	4,327	3,458	4,675	8,975	7,500	60.43%
202.4210.53500	Insurance	2,507	1,960	2,039	2,085	1,737	2,085	0.00%
202.4210.53990	Other Contracts	2,473	3,626	2,930	3,500	3,800	3,000	-14.29%
202.4210.53993	Concession - Sales Tax	5,527	1,975	4,794	5,535	5,689	5,500	-0.63%
202.4210.54700	Other Supplies	-	300	453	1,000	337	1,000	0.00%
202.4210.54720	CPM - Concession Supplies	35,079	32,835	33,768	38,000	35,800	37,000	-2.63%
202.4210.54721	City Concession Supplies	4,811	3,976	4,039	5,000	3,800	4,500	-10.00%
	Sub-Total Other Operating	402,494	404,753	380,543	396,795	390,934	432,535	9.01%
202.4210.55200	Equipment	970	8,920	971	7,600	2,300	5,000	-34.21%
	Sub-Total Capital Outlay	970	8,920	971	7,600	2,300	5,000	-34.21%
<b>Total Expenditures</b>		<b>403,464</b>	<b>413,673</b>	<b>381,514</b>	<b>404,395</b>	<b>393,234</b>	<b>437,535</b>	<b>8.19%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>9,543</b>	<b>(12,485)</b>	<b>46,360</b>	<b>(18,610)</b>	<b>(3,565)</b>	<b>(56,235)</b>	
<b>Fund Balance January 1st</b>		<b>30,364</b>	<b>39,907</b>	<b>27,422</b>	<b>73,782</b>	<b>73,782</b>	<b>70,217</b>	
<b>Fund Balance December 31st</b>		<b>39,907</b>	<b>27,422</b>	<b>73,782</b>	<b>55,172</b>	<b>70,217</b>	<b>13,982</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>2392</b>				

**STREET REPAIR & MAINTENANCE - DEPARTMENT: STREET**

**Commentary:**

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

**STAFFING**

		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Director/City Engineer	F	0.25	0.25	0.25	0.25	0.25	0.25
Street Superintendent	F	1.00	1.00	1.00	1.00	0.50	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.00	1.00
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.00	0.23	0.46
<b>TOTAL STREET REPAIR &amp; MAINT.</b>		<b>5.21</b>	<b>5.21</b>	<b>5.21</b>	<b>4.75</b>	<b>4.48</b>	<b>4.71</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	52	52	52	53	59	59
Lanes Miles of Street				118.0	154.0	154.0
Lane Miles of Street Per Employee				24.8	34.4	32.7
Salt Used		1,121	467	633	962	800
Catch Basins Cleaned		1,278	1,200	1,250	1,250	1,250
Loads of Leaves Picked-Up & Disposed		296	340	300	300	300

**BUDGET HIGHLIGHTS**

Wages - Seasonal - Request 1 additional seasonal worker in 2012 for a total of 2

Facilities Maintenance - Includes \$1,900 for the HVAC maintenance contract and \$1,750 for generator maintenance.

Equipment Maintenance (\$22,000) and Equipment Operation (\$20,000) expenses were moved to the Municipal Road Fund to maintain the Street Fund's cash balance at or above the 25% minimum threshold for the next five year CIP cycle.

Salt expenses (\$5,000) were moved to the State Highway Fund

Other Contractual - Includes \$3,000 for mats & towel rental at the Service Center, \$7,500 for Storm water Phase 2 compliance & report, \$700 for OEPA Phase 2 annual permit, \$1,800 for Mosquito Control, if required, and \$3,420 for MCD's Miller Ditch Assessment.

Transfer - Bond Retirement Fund - Monies will be transferred to the Debt Fund to retire debt on the County Road 25A Reconstr. Bonds.

**2012 BUDGET WORKSHEET**  
**STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	79,412	68,133	69,904	70,000	70,000	71,050	1.50%
203.0000.42700	Gasoline Tax	363,899	355,176	368,931	375,000	350,000	360,000	-4.00%
203.0000.44750	Leaf Collection Charge	-	7,827	30,870	30,000	31,000	31,000	3.33%
203.0000.46250	Street Opening & Det. Fees	653	180	150	-	-	-	0.00%
203.0000.47890	Miscellaneous	2,333	6,888	1,141	1,500	620	1,000	-33.33%
203.0000.49210	Reimbursements	311	17,465	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>446,608</b>	<b>455,669</b>	<b>470,996</b>	<b>476,500</b>	<b>451,620</b>	<b>463,050</b>	<b>-2.82%</b>
203.3220.51000	Salary & Wages	207,962	203,990	242,120	176,526	182,057	179,669	1.78%
203.3220.51050	Wages - Seasonal	15,814	6,227	7,683	9,000	7,500	10,200	13.33%
203.3220.51075	Overtime	-	-	-	14,008	12,500	14,300	2.08%
203.3220.51110	O.P.E.R.S.	35,390	29,590	30,787	27,935	28,288	28,584	2.32%
203.3220.51125	Medicare	2,326	2,188	2,353	2,893	2,930	2,960	2.31%
203.3220.51200	Health Insurance	45,776	46,454	39,790	49,463	49,463	55,250	11.70%
203.3220.51300	Worker's Compensation	5,316	5,785	5,992	6,585	6,361	6,552	-0.50%
203.3220.51400	Life Insurance	349	320	383	312	312	375	20.19%
203.3220.51500	Uniforms	1,655	2,105	1,932	2,000	2,000	2,000	0.00%
203.3220.51700	Unemployment Compensation	-	240	-	-	-	-	0.00%
	Sub-Total Personnel	314,588	296,899	331,040	288,722	291,411	299,890	3.87%
203.3220.52100	Travel & Training	293	1,000	538	1,000	800	1,000	0.00%
203.3220.53100	Utilities	10,495	8,088	7,336	9,600	10,000	9,600	0.00%
203.3220.53210	Uniform Rental	1,945	1,795	1,990	2,300	2,300	2,300	0.00%
203.3220.53383	Tree Maintenance	13,775	4,475	3,750	12,000	12,000	12,000	0.00%
203.3220.53410	Equipment Maintenance	14,258	15,359	22,927	22,500	22,500	-	-100.00%
203.3220.53420	Facilities Maintenance	5,474	4,148	4,363	4,500	5,500	4,500	0.00%
203.3220.53440	Radio Maintenance	624	848	848	1,150	1,150	2,000	73.91%
203.3220.53480	Catch Basin Replacement	7,900	1,105	1,792	7,000	5,000	7,000	0.00%
203.3220.53500	Insurance	7,288	5,707	5,924	6,050	6,050	6,050	0.00%
203.3220.53600	Legal Advertising	149	-	-	400	400	400	0.00%
203.3220.53960	Contract - Roadside Mowing	4,932	4,987	4,380	4,700	4,900	5,000	6.38%
203.3220.53990	Other Contractual	9,216	8,134	19,936	14,420	14,000	16,420	13.87%
203.3220.54100	Office Supplies	300	311	331	500	350	500	0.00%

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**2012 BUDGET WORKSHEET  
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
203.3220.54200	Equipment Operation	24,162	10,898	13,602	16,000	20,000	-	-100.00%
203.3220.54510	Asphalt & Gravel	5,153	7,471	5,448	10,000	10,000	10,000	0.00%
203.3220.54520	Salt	19,800	20,200	4,682	5,000	5,000	-	-100.00%
203.3220.54530	Street Signs	6,876	5,865	6,278	8,500	7,000	8,500	0.00%
203.3220.54700	Other Supplies	7,243	5,666	4,580	6,000	5,500	6,000	0.00%
203.3220.54800	Storm Sewer Supplies	4,786	1,287	270	4,000	2,500	4,000	0.00%
	Sub-Total Other Operating	144,669	107,344	108,975	135,620	134,950	95,270	-29.75%
203.3220.55200	Equipment	575	-	-	-	-	1,500	0.00%
	Sub-Total Capital Outlay	575	-	-	-	-	1,500	0.00%
203.3220.57130	Trf-Bond Ret. Fund - Prin.	-	25,000	25,000	27,773	27,773	52,000	87.23%
203.3220.57140	Trf-Bond Ret. Fund - Int.	-	5,038	4,288	12,726	12,726	7,663	-39.78%
	Sub-Total Transfers	-	30,038	29,288	40,499	40,499	59,663	47.32%
<b>Total Expenditures</b>		<b>459,832</b>	<b>434,281</b>	<b>469,303</b>	<b>464,841</b>	<b>466,860</b>	<b>456,323</b>	<b>-1.83%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(13,224)</b>	<b>21,388</b>	<b>1,693</b>	<b>11,659</b>	<b>(15,240)</b>	<b>6,727</b>	
<b>Fund Balance January 1st</b>		<b>236,959</b>	<b>223,735</b>	<b>245,123</b>	<b>246,816</b>	<b>246,816</b>	<b>231,576</b>	
<b>Fund Balance December 31st</b>		<b>223,735</b>	<b>245,123</b>	<b>246,816</b>	<b>258,475</b>	<b>231,576</b>	<b>238,303</b>	
<b>Reserve For Encumbrances</b>		<b>12,138</b>	<b>22,788</b>	<b>12,532</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>211,597</b>	<b>222,335</b>	<b>234,284</b>	<b>233,475</b>	<b>206,576</b>	<b>213,303</b>	

## STATE HIGHWAY FUND - DEPARTMENT: STREET

### Commentary:

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

### BUDGET HIGHLIGHTS

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

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

**2012 BUDGET WORKSHEET  
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	6,439	5,524	5,668	5,600	5,600	5,656	1.00%
204.0000.42700	Gasoline Tax	29,483	28,798	29,913	30,000	28,000	28,280	-5.73%
<b>Total Receipts</b>		<b>35,922</b>	<b>34,322</b>	<b>35,581</b>	<b>35,600</b>	<b>33,600</b>	<b>33,936</b>	<b>-4.67%</b>
204.3230.53960	Contract - Street Lines	8,109	8,695	-	10,000	10,663	11,000	10.00%
204.3230.53990	Other Contractual	1,636	5,651	3,609	7,000	4,000	6,000	-14.29%
204.3230.54510	Asphalt & Gravel	1,498	-	-	6,500	6,000	6,500	0.00%
204.3230.54520	Salt	8,217	8,197	5,000	5,000	5,000	10,000	100.00%
204.3230.54700	Other Supplies	1,863	402	1,579	1,500	1,000	1,500	0.00%
Sub-Total Other Operating		21,323	22,945	10,188	30,000	26,663	35,000	16.67%
204.3230.55200	Equipment	7,500	-	1,071	-	-	-	0.00%
Sub-Total Capital Outlay		7,500	-	1,071	-	-	-	0.00%
<b>Total Expenditures</b>		<b>28,823</b>	<b>22,945</b>	<b>11,259</b>	<b>30,000</b>	<b>26,663</b>	<b>35,000</b>	<b>16.67%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>7,099</b>	<b>11,377</b>	<b>24,322</b>	<b>5,600</b>	<b>6,937</b>	<b>(1,064)</b>	
<b>Fund Balance January 1st</b>		<b>47,296</b>	<b>54,395</b>	<b>65,772</b>	<b>90,094</b>	<b>90,094</b>	<b>97,031</b>	
<b>Fund Balance December 31st</b>		<b>54,395</b>	<b>65,772</b>	<b>90,094</b>	<b>95,694</b>	<b>97,031</b>	<b>95,967</b>	
<b>Reserve For Encumbrances</b>		<b>2,996</b>	<b>2,756</b>	<b>2,290</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>Unencumbered Cash 12/31</b>		<b>51,399</b>	<b>63,016</b>	<b>87,804</b>	<b>93,194</b>	<b>94,531</b>	<b>93,467</b>	

**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

**Commentary:**

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

**STAFFING**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00
<b>MUNICIPAL ROAD TOTAL</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**BUDGET HIGHLIGHTS**

Salt - 2011 Budget of 800 tons; 600 at \$67.12 & 200 at \$70.87 = \$54,446: Broken down into the three street funds: \$5,000 each in 203 Street Fund & 204 State Highway Fund & \$44,500 in 205 Municipal Road Fund

Traffic Cones - Purchase approx. 125 - 18" reflectorized cones.

Other Supplies - Includes \$2,500 for traffic paint & \$2,000 for thermoplastic hot tape.

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

Equipment - Purchase 2 chain saws

**2012 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	107,782	189,795	182,914	190,000	210,000	200,000	5.26%
205.0000.49210	Reimbursements	70	1,030	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>107,852</b>	<b>190,825</b>	<b>182,914</b>	<b>190,000</b>	<b>210,000</b>	<b>200,000</b>	<b>5.26%</b>
205.3240.51000	Salary & Wages	45,048	45,517	47,369	41,733	44,025	42,412	1.63%
205.3240.51075	Overtime	-	-	-	4,815	4,802	4,950	2.80%
205.3240.51110	O.P.E.R.S.	7,326	6,309	7,198	6,517	6,836	6,631	1.75%
205.3240.51125	Medicare	625	624	655	605	638	615	1.63%
205.3240.51200	Health Insurance	11,862	11,960	12,046	13,190	13,190	14,840	12.51%
205.3240.51300	Worker's Compensation	1,098	1,173	1,308	1,331	1,331	1,331	0.00%
205.3240.51400	Life Insurance	84	79	121	60	60	60	0.00%
	Sub-Total Personnel	<b>66,043</b>	<b>65,662</b>	<b>68,697</b>	<b>68,251</b>	<b>70,882</b>	<b>70,839</b>	<b>3.79%</b>
205.3240.53410	Equipment Maintenance	-	-	-	-	-	22,000	0.00%
205.3240.53480	Catch Basin Replacement	1,900	1,134	-	2,000	1,000	2,000	0.00%
205.3240.53990	Other Contractual	321	71	114	750	600	750	0.00%
205.3240.54200	Equipment Operation	-	-	-	-	-	20,000	0.00%
205.3240.54400	Small Tools	328	1,234	414	2,000	1,750	2,000	0.00%
205.3240.54510	Asphalt & Gravel	2,850	1,536	712	9,000	9,000	9,000	0.00%
205.3240.54520	Salt	5,803	54,663	31,850	40,000	40,100	44,500	11.25%
205.3240.54530	Street Signs	6,000	4,921	6,998	8,000	6,000	8,000	0.00%
205.3240.54540	Traffic Cones	518	-	994	1,000	750	1,000	0.00%
205.3240.54700	Other Supplies	5,843	5,078	4,039	4,500	4,000	4,500	0.00%
	Sub-Total Other Operating	<b>23,563</b>	<b>68,637</b>	<b>45,121</b>	<b>67,250</b>	<b>63,200</b>	<b>113,750</b>	<b>69.14%</b>
205.3240.55200	Equipment	7,500	-	-	-	-	800	100.00%
205.3240.55533	Horton Ave. Reconstruction	-	-	41,791	-	-	-	0.00%
205.3240.55555	Main Street Streetscape	-	-	34,581	-	-	-	0.00%
	Sub-Total Capital Outlay	<b>7,500</b>	<b>-</b>	<b>76,372</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>100.00%</b>
205.3240.57130	Trf-Bond Ret. Fund - Prin.	-	-	10,000	10,000	10,000	10,000	0.00%
205.3240.57140	Trf-Bond Ret. Fund - Int.	-	-	2,900	2,600	2,600	2,250	-13.46%
	Sub-Total Transfers	<b>-</b>	<b>-</b>	<b>12,900</b>	<b>12,600</b>	<b>12,600</b>	<b>12,250</b>	<b>-2.78%</b>
<b>Total Expenditures</b>		<b>97,106</b>	<b>134,299</b>	<b>203,090</b>	<b>148,101</b>	<b>146,682</b>	<b>197,639</b>	<b>33.45%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>10,746</b>	<b>56,526</b>	<b>(20,176)</b>	<b>41,899</b>	<b>63,318</b>	<b>2,361</b>	
<b>Fund Balance January 1st</b>		<b>66,554</b>	<b>77,300</b>	<b>133,826</b>	<b>113,650</b>	<b>113,650</b>	<b>176,968</b>	
<b>Fund Balance December 31st</b>		<b>77,300</b>	<b>133,826</b>	<b>113,650</b>	<b>155,549</b>	<b>176,968</b>	<b>179,329</b>	
<b>Reserve For Encumbrances</b>		<b>1,899</b>	<b>45,814</b>	<b>21,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	1,194	2,740	4,687	2,500	7,022	2,500	0.00%
<b>Total Receipts</b>		<b>1,194</b>	<b>2,740</b>	<b>4,687</b>	<b>2,500</b>	<b>7,022</b>	<b>2,500</b>	0.00%
209.6040.53990	Other Contractual	19	12	-	-	1,200	-	0.00%
209.6040.53991	DARE Expenses	-	263	-	-	-	-	0.00%
209.6040.54320	Firearms Supplies	-	-	-	1,500	-	-	-100.00%
	Sub-Total Other Operating	19	275	-	1,500	1,200	-	-100.00%
209.6040.55200	Equipment	-	-	887	5,500	5,082	9,650	75.45%
<b>Total Expenditures</b>		<b>19</b>	<b>275</b>	<b>887</b>	<b>7,000</b>	<b>6,282</b>	<b>9,650</b>	37.86%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,175</b>	<b>2,465</b>	<b>3,800</b>	<b>(4,500)</b>	<b>740</b>	<b>(7,150)</b>	
<b>Fund Balance January 1st</b>		<b>7,012</b>	<b>8,187</b>	<b>10,652</b>	<b>14,452</b>	<b>14,452</b>	<b>15,192</b>	
<b>Fund Balance December 31st</b>		<b>8,187</b>	<b>10,652</b>	<b>14,452</b>	<b>9,952</b>	<b>15,192</b>	<b>8,042</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>				

**Note: 2012 expenditures are for the replacement of 1 in-car digital video system and a mobile radar device**

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**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	1,190	685	746	750	400	500	-33.33%
<b>Total Receipts</b>		<b>1,190</b>	<b>685</b>	<b>746</b>	<b>750</b>	<b>400</b>	<b>500</b>	<b>-33.33%</b>
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
210.6050.55200	Equipment	-	-	-	11,000	9,639	-	-100.00%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>9,639</b>	<b>-</b>	<b>-100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,190</b>	<b>685</b>	<b>746</b>	<b>(10,250)</b>	<b>(9,239)</b>	<b>500</b>	
<b>Fund Balance January 1st</b>		<b>10,082</b>	<b>11,272</b>	<b>11,957</b>	<b>12,703</b>	<b>12,703</b>	<b>3,464</b>	
<b>Fund Balance December 31st</b>		<b>11,272</b>	<b>11,957</b>	<b>12,703</b>	<b>2,453</b>	<b>3,464</b>	<b>3,964</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	50	83	340	50	250	250	400.00%
211.0000.47860	Drug Forfeitures	-	-	1,951	-	-	-	0.00%
<b>Total Receipts</b>		<b>50</b>	<b>83</b>	<b>2,291</b>	<b>50</b>	<b>250</b>	<b>250</b>	<b>400.00%</b>
211.6070.53990	Other Contractual	-	-	146	3,000	-	-	-100.00%
211.6070.55200	Equipment	-	-	-	-	1,725	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>146</b>	<b>3,000</b>	<b>1,725</b>	<b>-</b>	<b>-100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>50</b>	<b>83</b>	<b>2,145</b>	<b>(2,950)</b>	<b>(1,475)</b>	<b>250</b>	
<b>Fund Balance January 1st</b>		<b>3,819</b>	<b>3,869</b>	<b>3,952</b>	<b>6,097</b>	<b>6,097</b>	<b>4,622</b>	
<b>Fund Balance December 31st</b>		<b>3,869</b>	<b>3,952</b>	<b>6,097</b>	<b>3,147</b>	<b>4,622</b>	<b>4,872</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>1725</b>				

**GENERAL BOND RETIREMENT FUND**

**Commentary:**

Under Ohio law, all principal and interest payments on general obligation debt pertaining to governmental fund types (General Fund, Special Revenue Funds, Capital Improvement Funds) must be accounted for in this fund. Beginning with the 2011 budget, debt service on Enterprise Fund debt will be repaid directly from the Enterprise Fund to which the debt belongs.

<u>Description</u>	<u>Funded By:</u>	<b>2012</b>	
		<u>Principal</u>	<u>Interest</u>
<b><u>G.O. BONDS</u></b>			
Service Center Bonds dated 3-1-96 due 12-1-15	Capital Improvement Fund	50,000	8,788
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	36,775
Pool/Quad Bonds dated 5-1-04 due 12-1-13	Parks Cap. Impr. Fund	675,000	37,625
County Road 25A Bonds dated 5-1-04 due 12-1-14	Street Fund	25,000	2,663
Fire Truck Bonds dated 5-1-04 due 12-1-14	Capital Improvement Fund	30,000	3,195
Street Improvement Bonds dated 5-1-04 due 12-1-17	Municipal Road Fund	10,000	2,250
<b>Total Governmental Fund G.O. Bond Payments</b>		<b>890,000</b>	<b>91,296</b>
<b><u>G.O. Notes</u></b>			
	<b>Funded by:</b>		
County Road 25A Notes dated 2-22-11 due 2-21-12	Debt Service Fund (*)	500,000	7,500
Kinna Drive Notes dated 2-22-11 due 2-21-12	Debt Service Fund (**)	305,000	4,575
<b>Total G.O. Notes</b>		<b>805,000</b>	<b>12,075</b>
<b>Grand Total</b>		<b><u>\$ 1,695,000</u></b>	<b><u>\$ 103,371</u></b>

\* - Notes will be reissued with a principal balance of \$473,000 for one year in anticipation of bond issuance in 2013

\*\* - Notes will be reissued with a principal balance of \$285,000 for one year in anticipation of bond issuance in 2013

**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	575,000	1,650,000	1,875,000	805,000	805,000	760,000	-5.59%
311.0000.48120	Sale of Revenue Notes	950,000	950,000	-	-	-	-	0.00%
311.0000.48130	Sale of G.O. Bonds	-	-	-	-	-	-	0.00%
311.0000.48160	Premiums	1,860	3,755	27,089	10,000	4,782	5,000	-50.00%
311.0000.49100	Transfers	1,423,159	1,220,949	1,963,742	1,748,469	1,154,839	1,036,346	-40.73%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>2,950,019</b>	<b>3,824,704</b>	<b>3,865,831</b>	<b>2,563,469</b>	<b>1,964,621</b>	<b>1,801,346</b>	<b>-29.73%</b>
311.8100.53991	Issuance Costs	-	-	-	-	-	10,000	100.00%
311.8100.56100	Debt - Principal	2,640,000	3,560,000	3,590,000	1,824,000	1,824,000	1,695,000	-7.07%
311.8100.56200	Debt - Interest	306,809	265,113	246,946	134,526	134,526	103,371	-23.16%
<b>Total Expenditures</b>		<b>2,946,809</b>	<b>3,825,113</b>	<b>3,836,946</b>	<b>1,958,526</b>	<b>1,958,526</b>	<b>1,808,371</b>	<b>-7.67%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>3,210</b>	<b>(409)</b>	<b>28,885</b>	<b>604,943</b>	<b>6,095</b>	<b>(7,025)</b>	
<b>Fund Balance January 1st</b>		<b>954</b>	<b>4,164</b>	<b>3,755</b>	<b>32,640</b>	<b>32,640</b>	<b>38,735</b>	
<b>Fund Balance December 31st</b>		<b>4,164</b>	<b>3,755</b>	<b>32,640</b>	<b>637,583</b>	<b>38,735</b>	<b>31,710</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>					

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**SPECIAL ASSESSMENT BOND RETIREMENT FUND**

Under Ohio law, all principal and interest payments on general obligation special assessment debt must be accounted for in this fund. Special assessment bonds were issued on 5-1-04 in the original amount of \$930,000.

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	73,653	73,653	0.00%
312.0000.48130	Sale of Notes and Bonds	-	-	-	-	-	-	0.00%
312.0000.48150	Accrued Interest	-	-	-	-	-	-	0.00%
312.0000.49100	Transfers	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>0.00%</b>
312.8105.53930	County Auditor Fees	3,507	3,683	3,507	3,700	3,700	3,700	0.00%
312.8105.53990	Other Contractual	50	-	50	300	300	300	0.00%
	Sub-Total Other Operating	3,557	3,683	3,557	4,000	4,000	4,000	0.00%
312.8105.56100	Debt - Principal	35,000	35,000	40,000	40,000	40,000	40,000	0.00%
312.8105.56200	Debt - Interest	32,678	31,715	30,665	29,465	29,465	28,065	-4.75%
	Sub-Total Debt Service	67,678	66,715	70,665	69,465	69,465	68,065	-2.02%
<b>Total Expenditures</b>		<b>71,235</b>	<b>70,398</b>	<b>74,222</b>	<b>73,465</b>	<b>73,465</b>	<b>72,065</b>	<b>-1.91%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>2,418</b>	<b>3,255</b>	<b>(569)</b>	<b>188</b>	<b>188</b>	<b>1,588</b>	
<b>Fund Balance January 1st</b>		<b>3,219</b>	<b>5,637</b>	<b>8,892</b>	<b>8,323</b>	<b>8,323</b>	<b>8,511</b>	
<b>Fund Balance December 31st</b>		<b>5,637</b>	<b>8,892</b>	<b>8,323</b>	<b>8,511</b>	<b>8,511</b>	<b>10,099</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**CAPITAL IMPROVEMENT RESERVE FUND**

**Commentary:**

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

**BUDGET HIGHLIGHTS**

Fire Station Improvements- \$1.2M for renovation and expansion of the existing fire station  
\$8,000 for miscellaneous improvements to the fire station

Park Improvements - \$52,000 - asphalt resurfacing in Kyle Park  
\$25,000 - safety surface installation and repair  
\$40,000 - tennis court renovation in City Park  
\$10,000 - demolition of the Nature Center house

TFAC Improvements - \$23,000 - sand filter replacement, pumps & motors as needed, installation of a mandated ADA approved chair lift in the competition pool

Street Improvements - \$400,000 to start an annual repaving program  
\$320,000 - Exit 69 Improvements (grant funded)  
\$127,000 - Franklin Street reconstruction  
\$535,975 - S. Third Street reconstruction  
\$43,400 - preliminary engineering work for Dow St. reconstruction  
\$75,000 - alleys, curbs, gutters, and stormwater improvements

**Equipment by Department:**

**Fire Dept**

SCBA bottles and upgrades - \$40,000  
Replace 3/4 ton pickup - \$28,000  
Replace 1975 Aerial Ladder - \$1M

**Emergency Medical Services**

Automated chest compression device - \$16,000  
Replace 2004 medic - \$150,000

**Police Dept.**

Cruisers/Vehicles- \$24,000  
Vehicle Equipment- \$8,500

**Parks Dept**

Replace 1995 tractor - \$30,000  
Tri-deck Mower - \$14,000  
Zero turn Mower- \$9,250  
Gator - \$6,500

**Administration**

Software- \$6,000  
Computer Replacement - \$28,075  
Copier Replacement - \$12,000

**Street Dept.**

Replace 1996 2.5Ton Dumptruck - \$31,000 (to be added to \$95,000 encumbered 2011)  
Replace 1997 3/4 ton pickup truck - \$30,000

**Debt- CIP Fund**

	<u>Principal</u>	<u>Interest</u>
Service Center Bonds	\$ 50,000	\$ 8,788
Cap Fac. Bonds	100,000	36,775
Fire Truck	30,000	3,195
Kinna Dr. Note	20,000	3,050
<b>Total</b>	<b>\$ 200,000</b>	<b>\$ 51,808</b>

**2012 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	599,890	555,512	575,574	572,636	598,597	610,569	6.62%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)		-	-	-	265,664	763,211	100.00%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)		-	-	-	-	-	0.00%
417.0000.43100	Federal Grant	104,933	6,722	198,418	29,500	29,500	-	-100.00%
417.0000.43210	State/Local Grant	13,700	5,624	5,000	8,000	1,818	320,000	3900.00%
417.0000.44190	Township - EMS Share	-	25,780	-	-	-	37,500	100.00%
417.0000.47100	Sale of Assets	1,030	6,830	5,565	-	-	-	0.00%
417.0000.47410	Assessments-SWC&G	83,462	59,679	40,744	45,000	58,915	45,000	0.00%
417.0000.47700	Donations - Parks	-	-	-	-	4,030	-	0.00%
417.0000.48110	Proceeds of G.O. Notes	-	-	-	-	-	2,636,000	100.00%
417.0000.49110	Transfers - General Fund	110,000	-	137,000	-	-	-	0.00%
417.0000.49210	Reimbursements	-	-	-	-	48,982	-	0.00%
<b>Total Receipts</b>		<b>1,048,015</b>	<b>660,147</b>	<b>962,301</b>	<b>655,136</b>	<b>1,007,506</b>	<b>4,412,280</b>	<b>573.49%</b>
417.7100.53930	County Auditor Fees	1,927	1,956	1,730	2,100	1,930	2,100	0.00%
417.7100.53991	Bond Underwriting Fees	-	-	-	-	-	7,500	100.00%
417.7100.53992	Auction Expenses	5	589	417	750	-	750	0.00%
	Sub-Total Other Operating	1,932	2,545	2,147	2,850	1,930	10,350	263.16%
417.7100.55100	Facilities	11,941	4,845	5,328	-	14,200	-	0.00%
417.7100.55105	Facilities - Parks	-	-	-	-	-	127,000	100.00%
417.7100.55107	Fire Station Improvements	22,520	8,797	4,352	8,000	7,700	1,208,000	15000.00%
417.7100.55108	Parks - Basketball Court	-	-	-	6,200	6,200	-	-100.00%
417.7100.55148	CDBG Match	1,113	-	-	-	-	-	0.00%
417.7100.55149	Vet Memorial Park	26,093	-	-	-	-	-	0.00%
417.7100.55151	Bikepath-Kyle Park to Main	14,120	-	-	-	-	-	0.00%
417.7100.55200	Equipment	19,821	8,625	4,950	-	-	12,000	100.00%
417.7100.55201	Equipment - Fire	-	-	-	-	-	1,068,000	100.00%
417.7100.55202	Equipment-EMS	21,210	115,181	12,939	-	36,000	166,000	100.00%
417.7100.55203	Equipment - Police	27,280	89,032	94,144	91,922	87,295	32,500	-64.64%
417.7100.55205	Equipment - Street	200	-	-	95,000	-	61,000	-35.79%
417.7100.55206	Equipment - Parks	17,538	-	9,790	33,000	30,000	59,750	81.06%
417.7100.55207	Equipment - Finance	-	-	10,150	-	-	-	0.00%
417.7100.55208	Equipment - TFAC	-	-	-	-	-	23,000	100.00%
417.7100.55209	Equioment - Engineering	-	-	-	-	-	-	0.00%
417.7100.55210	Equipment - Kyle Park	-	-	-	45,000	58,604	-	-100.00%
417.7100.55220	Info Tech. Upgrade	63,422	45,223	29,192	45,750	45,750	34,075	-25.52%

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**2012 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
417.7100.55510	Street Resurfacing	-	20,076	-	-	-	400,000	100.00%
417.7100.55520	Sidewalks, Curbs, & Gutters	14,960	17,119	-	20,000	6,620	25,000	25.00%
417.7100.55530	Alley Maint. Program	3,775	-	-	-	-	25,000	100.00%
417.7100.55531	Stormsewer Improvements	-	-	-	-	-	25,000	100.00%
417.7100.55532	Franklin St. Reconstruction	-	-	-	-	-	127,000	100.00%
417.7100.55533	Horton Ave. Reconstruction	-	-	84,696	-	792	-	0.00%
417.7100.55534	Dow St. Reconstruction	-	-	-	-	-	43,400	100.00%
417.7100.55535	S. Third St. Reconstruction	-	-	-	-	-	535,975	100.00%
417.7100.55536	Maple Hill Bridge Reconstruction	-	-	-	-	-	-	0.00%
417.7100.55537	Cty Rd 25A/I-75 (Exit 69) Improvements	-	-	-	-	-	320,000	100.00%
417.7100.55550	Evanston Road Improvements	-	8,079	198,418	-	-	-	0.00%
417.7100.55552	St. Rt. 571/W. Main St. Impr.	-	-	-	15,000	16,000	-	0.00%
417.7100.55553	N. Hyatt (Arap.-KC.)	394,593	93,372	-	-	-	-	0.00%
417.7100.55555	Main St. Streetscape	124,184	27,911	44,496	-	-	-	0.00%
417.7100.55563	Hartmann Road Reconstruction	-	-	243,064	-	28,675	-	0.00%
	Sub-Total Capital Outlay	762,770	438,260	741,519	359,872	337,836	4,292,700	1092.84%
417.7100.57130	Trf-Bond Ret. Fund Prin.	210,000	195,000	190,000	164,000	164,000	200,000	21.95%
417.7100.57140	Trf-Bond Ret. Fund Int.	79,185	97,555	73,054	54,224	54,224	51,808	-4.46%
417.7100.57310	Tax Refunds	14,358	36,155	25,876	22,766	20,000	50,000	119.63%
	Sub-Total Transfer/Refunds	303,543	328,710	288,930	240,990	238,224	301,808	25.24%
<b>Total Expenditures</b>		<b>1,068,245</b>	<b>769,515</b>	<b>1,032,596</b>	<b>603,712</b>	<b>577,990</b>	<b>4,604,858</b>	<b>662.76%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(20,230)</b>	<b>(109,368)</b>	<b>(70,295)</b>	<b>51,424</b>	<b>429,516</b>	<b>(192,578)</b>	
<b>Fund Balance January 1st</b>		<b>433,383</b>	<b>413,153</b>	<b>303,785</b>	<b>233,490</b>	<b>233,490</b>	<b>663,006</b>	
<b>Fund Balance December 31st</b>		<b>413,153</b>	<b>303,785</b>	<b>233,490</b>	<b>284,914</b>	<b>663,006</b>	<b>470,428</b>	
<b>Reserve For Encumbrances</b>		<b>196,922</b>	<b>247,112</b>	<b>39,168</b>	<b>100,000</b>	<b>130,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>216,231</b>	<b>56,673</b>	<b>194,322</b>	<b>184,914</b>	<b>533,006</b>	<b>370,428</b>	

## **PARKS CAPITAL IMPROVEMENT FUND**

### **Commentary:**

This fund is funded primarily by the 0.25% income tax levy. This levy expires on December 31, 2012.

### **BUDGET HIGHLIGHTS**

Equipment - \$15,000 for replacement pumps and motors & \$5,000 to replace diving boards

**2012 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
420.0000.41500	Income Tax Receipts (.25)	749,219	694,098	718,853	715,795	758,390	773,558	8.07%
420.0000.43100	Grant - Bikepath	-	90,699	-	-	-	-	0.00%
420.0000.43210	Grant - Restroom	117,697	-	-	-	-	-	0.00%
420.0000.47700	Donations	-	1,500	-	-	-	-	0.00%
420.0000.47705	Donations - Dog Park	2,850	-	-	-	-	-	0.00%
420.0000.47715	Donations - Canal Park	1,800	-	-	-	-	-	0.00%
420.0000.47840	Park Development Fee	3,404	-	-	-	-	-	0.00%
420.0000.49110	Transfers - General Fund	90,000	40,000	80,000	50,000	50,000	-	-100.00%
<b>Total Receipts</b>		<b>964,970</b>	<b>826,297</b>	<b>798,853</b>	<b>765,795</b>	<b>808,390</b>	<b>773,558</b>	<b>1.01%</b>
420.7105.55106	City Park	9,258	-	-	-	-	-	0.00%
420.7105.55111	Neighborhood Grants	10,000	-	-	-	-	-	0.00%
420.7105.55113	Dog Park	560	2,650	-	-	-	-	0.00%
420.7105.55145	Kyle Park	12,000	-	-	-	-	-	0.00%
420.7105.55146	Canal Lock Park	1,800	-	-	-	-	-	0.00%
420.7105.55149	Park - Hyatt & Main - Vet	9,000	750	-	-	-	-	0.00%
420.7105.55150	Bikepath - South Leg	1,400	119,120	-	-	-	-	0.00%
420.7105.55151	Bikepath - Kyle to Main	118,964	-	-	-	-	-	0.00%
420.7105.55152	Kyle Park Restrooms/Concession	83,576	-	-	-	-	-	0.00%
420.7105.55207	Equipment - Pool	21,803	18,354	15,768	31,000	9,600	20,000	-35.48%
	Sub-Total Capital Outlay	268,361	140,874	15,768	31,000	9,600	20,000	-35.48%
420.7105.57130	Trf-Bond Ret. Fund - Prin.	600,000	600,000	650,000	675,000	675,000	675,000	0.00%
420.7105.57140	Trf-Bond Ret. Fund - Int.	115,250	98,750	80,750	61,250	61,250	37,625	-38.57%
420.7105.57310	Tax Refunds	17,948	42,944	32,345	30,000	30,000	30,000	0.00%
	Sub-Total Transfers/Refunds	733,198	741,694	763,095	766,250	766,250	742,625	-3.08%
<b>Total Expenditures</b>		<b>1,001,559</b>	<b>882,568</b>	<b>778,863</b>	<b>797,250</b>	<b>775,850</b>	<b>762,625</b>	<b>-4.34%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(36,589)</b>	<b>(56,271)</b>	<b>19,990</b>	<b>(31,455)</b>	<b>32,540</b>	<b>10,933</b>	
<b>Fund Balance January 1st</b>		<b>134,912</b>	<b>98,323</b>	<b>42,052</b>	<b>62,042</b>	<b>62,042</b>	<b>94,582</b>	
<b>Fund Balance December 31st</b>		<b>98,323</b>	<b>42,052</b>	<b>62,042</b>	<b>30,587</b>	<b>94,582</b>	<b>105,515</b>	
<b>Reserve For Encumbrances</b>		<b>56,750</b>	<b>7,350</b>	<b>19,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2012 BUDGET WORKSHEET  
25-A CONSTRUCTION FUND**

This Fund was initially established to account for construction costs on the County Road 25A Construction Project (SR571 to Kessler-Cowlesville). This construction fund will be used in 2012-2016 for the widening-reconstruction of County Road 25A from SR571 south to Evanston Road.

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
428.0000.43100	Federal Grant	-	-	-	-	-	-	0.00%
428.0000.43200	State Grant	-	-	-	-	-	50,000	100.00%
428.0000.43300	Local Grant	-	-	-	-	-	-	0.00%
428.0000.48110	Sale of G.O. Note	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	-	-	-	<b>50,000</b>	100.00%
428.7130.55556	25A Engineering	-	-	-	-	-	50,000	100.00%
428.7130.55557	25A Construction	-	-	-	-	-	-	0.00%
	Sub-total Capital Outlay	350	-	-	-	-	50,000	100.00%
428.7130.57130	Trf-Bond Ret. Fund - Prin.	24,046	-	-	22,227	22,227	-	-100.00%
428.7130.57140	Trf-Bond Ret. Fund - Int.	24,000	-	-	-	-	-	0.00%
	Sub-Total Transfers	48,046	-	-	22,227	22,227	-	-100.00%
<b>Total Expenditures</b>		<b>48,396</b>	-	-	<b>22,227</b>	<b>22,227</b>	<b>50,000</b>	124.95%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(48,396)</b>	-	-	<b>(22,227)</b>	<b>(22,227)</b>	-	
<b>Fund Balance January 1st</b>		<b>70,623</b>	<b>22,227</b>	<b>22,227</b>	<b>22,227</b>	<b>22,227</b>	-	
<b>Fund Balance December 31st</b>		<b>22,227</b>	<b>22,227</b>	<b>22,227</b>	-	-	-	
<b>Reserve For Encumbrances</b>		<b>703</b>	<b>703</b>	<b>703</b>	-	-		

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**2012 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
605.0000.43200	State grant	-	-	-	-	-	-	0.00%
605.0000.43230	ODOT/CMAQ Grant	-	-	-	531,198	-	-	-100.00%
605.0000.44310	Electric Light & Power Charges	9,656,332	10,677,737	11,402,616	12,224,700	12,225,000	12,469,500	2.00%
605.0000.44330	Electric Line Extension Fees	45,490	-	56,339	190,000	-	170,000	-10.53%
605.0000.47100	Sale of Assets	26,610	14,248	-	-	2,548	-	0.00%
605.0000.47435	Assessments	2,061	2,061	2,061	2,061	2,061	2,061	0.00%
605.0000.47850	NAWA- Generator Charges	149,078	30,961	51,272	63,500	58,863	61,250	-3.54%
605.0000.47890	Other Misc. Revenue	70,106	203,515	196,332	50,000	214,676	200,000	300.00%
605.0000.48110	Sale of G.O. Notes	-	-	-	3,378,750	1,779,120	1,682,500	-50.20%
605.0000.49210	Reimbursements	5,834	58,177	28,593	2,000	22,417	2,000	0.00%
605.0000.49999	Credit Card Clearance	-	(555)	(1,632)	-	-	-	0.00%
<b>Total Receipts</b>		<b>9,955,511</b>	<b>10,986,144</b>	<b>11,735,581</b>	<b>16,442,209</b>	<b>14,304,685</b>	<b>14,587,311</b>	-11.28%
Administration	Personnel	125,927	125,991	128,182	167,674	139,109	117,761	-29.77%
	Other Operating	615,262	596,864	629,322	657,400	630,201	676,300	2.87%
	Capital Outlay	-	3,500	-	-	-	-	0.00%
	Debt Service	-	-	-	1,089,713	1,089,713	1,958,566	79.73%
	Transfers	709,139	600,565	698,497	577,044	573,884	588,210	1.94%
	Sub-total Administration	1,450,328	1,326,920	1,456,001	2,491,831	2,432,907	3,340,837	34.07%
Distribution	Personnel	960,203	968,132	976,662	1,008,087	951,692	939,846	-6.77%
	Operating	408,490	325,627	258,169	414,327	315,572	439,013	5.96%
	Capital Outlay	264,812	252,043	244,823	4,271,553	1,192,549	1,272,583	-70.21%
	Refunds	3,800	1,696	2,774	2,500	2,500	2,500	0.00%
	Sub-Total Distribution	1,637,305	1,547,498	1,482,428	5,696,467	2,462,313	2,653,942	-53.41%
Purchase of Power		6,576,191	7,066,356	7,708,331	8,394,500	8,014,509	8,475,537	0.97%
<b>Total Expenditures</b>		<b>9,663,824</b>	<b>9,940,774</b>	<b>10,646,760</b>	<b>16,582,798</b>	<b>12,909,729</b>	<b>14,470,316</b>	-12.74%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>291,687</b>	<b>1,045,370</b>	<b>1,088,821</b>	<b>(140,589)</b>	<b>1,394,956</b>	<b>116,995</b>	
<b>Fund Balance January 1st</b>		<b>2,757,896</b>	<b>3,049,583</b>	<b>4,094,953</b>	<b>5,183,774</b>	<b>5,183,774</b>	<b>6,578,730</b>	
<b>Fund Balance December 31st</b>		<b>3,049,583</b>	<b>4,094,953</b>	<b>5,183,774</b>	<b>5,043,185</b>	<b>6,578,730</b>	<b>6,695,725</b>	
<b>Reserve For Encumbrances</b>		<b>1,616,977</b>	<b>1,538,685</b>	<b>1,959,403</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Unencumbered Fund Balance at December 31</b>		<b>1,432,606</b>	<b>2,556,268</b>	<b>3,224,371</b>	<b>4,043,185</b>	<b>5,578,730</b>	<b>5,695,725</b>	

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

**Commentary:**

**STAFFING**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Utility Director	F	0.5	0.5	0.5	0.5	0.5	0.5
Asst. Utility Director	F	0.5	0.5	0.5	0.5	0.5	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0	0	0	0	0	0.5
<b>ELECTRIC Admin. TOTAL</b>		<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

**BUDGET HIGHLIGHTS**

Electric Administration expenses are charged to this department. This includes 50% of the Utility Service Director's salary and 50% of the secretary's salary. We are proposing to add an engineering technician in 2012. Costs to be split 50% Electric, 25% Water, 25% Sewer.

Maintenance Contracts - Increased from prior years for the service agreements pertaining to the City's AMR/AMI Project. The City has two separate agreements for the meter reading system and the meter data management system.

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

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

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

Transfer - Bond Retirement Fund - See Bond Retirement Fund for breakdown.

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

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
605.5260.51000	Salary & Wages	90,639	92,066	92,854	126,381	100,000	83,750	-33.73%
605.5260.51110	O.P.E.R.S.	14,673	12,876	13,986	17,693	14,000	11,725	-33.73%
605.5260.51125	Medicare	780	800	827	875	822	900	2.86%
605.5260.51200	Health Insurance	17,793	17,941	18,069	19,820	22,000	19,200	-3.13%
605.5260.51300	Worker's Compensation	1,904	2,182	2,346	2,767	2,149	2,000	-27.72%
605.5260.51400	Life Insurance	138	126	100	138	138	186	34.78%
	Sub-Total Personnel	125,927	125,991	128,182	167,674	139,109	117,761	-29.77%
605.5260.52100	Travel & Training	5,099	2,075	3,301	4,500	2,500	4,500	0.00%
605.5260.53320	Engineering	2,847	5,483	8,169	7,000	7,163	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	2,284	4,706	6,722	6,000	8,034	6,000	0.00%
605.5260.53335	Fees - Bond Counsel	-	-	3,000	-	-	-	0.00%
605.5260.53360	Economic Development	10,348	10,053	11,165	15,000	13,500	15,000	0.00%
605.5260.53363	Mapping Contract	1,634	1,364	21,338	20,000	17,000	20,000	0.00%
605.5260.53368	Note Issuance Fee	9,289	9,294	2,295	9,000	10,568	15,000	66.67%
605.5260.53410	Maintenance Contracts	831	914	857	900	918	13,800	1433.33%
605.5260.53600	Advertising	417	-	12	800	-	800	0.00%
605.5260.53700	Printing & Reproduction	769	520	775	800	750	800	0.00%
605.5260.53800	Dues & Subscriptions	13,025	13,332	12,994	13,400	13,400	13,400	0.00%
605.5260.53990	Other Contractual	1,946	12,557	3,549	3,000	3,000	3,000	0.00%
605.5260.53991	Electric Excise Tax - Local	549,934	519,803	542,490	560,000	540,146	560,000	0.00%
605.5260.53992	Electric Excise Tax - Outside	15,956	15,556	12,344	16,000	12,222	16,000	0.00%
605.5260.54100	Office Supplies	883	1,207	311	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	615,262	596,864	629,322	657,400	630,201	676,300	2.87%
605.5260.55100	Facilities	-	3,500	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	3,500	-	-	-	-	0.00%
605.5260.56100	Debt Payment - Principal	-	-	-	1,026,450	1,026,450	1,925,000	87.54%
605.5260.56200	Debt Payment - Interest	-	-	-	63,263	63,263	33,566	-46.94%
	Sub-Total Debt Service	-	-	-	1,089,713	1,089,713	1,958,566	79.73%
605.5260.57130	Trf-Bond Ret. Fund - Prin.	155,000	55,000	80,000	-	-	-	0.00%
605.5260.57140	Trf-Bond Ret. Fund - Int.	62,393	41,768	46,046	-	-	-	0.00%
605.5260.57205	Utility Billing Charges - Reimb.	95,306	95,297	93,051	88,056	84,884	89,430	1.56%
605.5260.57210	Administrative Reimbursements	396,440	408,500	479,400	488,988	489,000	498,780	2.00%
	Sub-Total Transfers	709,139	600,565	698,497	577,044	573,884	588,210	1.94%
<b>Total Administration Expenditures</b>		<b>1,450,328</b>	<b>1,326,920</b>	<b>1,456,001</b>	<b>2,491,831</b>	<b>2,432,907</b>	<b>3,340,837</b>	<b>34.07%</b>

**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

**STAFFING**

		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Superintendent	F	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
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	6.00
Apprentice Lineman	F	1.00	1.00	2.00	2.00	1.00	1.00
Laborer	F	1.00	1.00	0.00	0.00	0.00	0.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00
Store Room Clerk	F	0.00	0.80	0.80	0.80	0.80	0.00
Meter Reader (50%) - 2	P	0.26	0.26	0.26	0.26	0.26	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60
<b>ELECTRIC DISTRIBUTION TOTAL</b>		<b>12.86</b>	<b>13.66</b>	<b>13.66</b>	<b>13.66</b>	<b>12.66</b>	<b>11.60</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
MW Peak - Annual	33	29	29.1	30	30.6	31.12
KwH - Total	143,459	138,248	119,806	135,362	143,985	142,943
Residential	50,825	48,281	37,625	48,402	50,395	50,030
General Service	25,407	25,408	20,470	23,231	25,485	25,301
LP	65,005	62,294	59,402	61,418	64,793	64,324
No Charge	2,222	2,265	2,309	2,311	3,312	3,288
Street Lights Maintained	1,400	1,409	1,418	1,425	1,425	1,425
Meters	4,787	4,807	4,844	4,844	4,844	4,850
Trees Trimmed(mi)	6.9	6.9	6	6.2	7	6.5
Value of Inventory	\$529,505	\$625,785	\$1,215,834	\$1,337,417	\$1,471,159	\$1,500,000

**BUDGET HIGHLIGHTS**

The Electric Distribution Department has 11 full time employees. This includes 1 Superintendent, 1 Foreman, 6 Journeyman Linemen, 1 Apprentice Linemen, and 2 tree trimmers.

Wages- No cost of Living increases are included.

Wages- Part time- Includes two seasonal workers

Equipment- includes 1 rear yard gantry machine

**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
605.5270.51000	Salary & Wages	664,371	682,286	678,457	620,000	616,386	611,000	-1.45%
605.5270.51050	Wages - Part Time	36,328	41,360	40,085	48,860	30,000	18,500	-62.14%
605.5270.51075	Overtime	-	-	-	52,063	30,000	31,000	-40.46%
605.5270.51076	Mutual Aid Overtime	-	-	-	10,000	10,000	10,000	0.00%
605.5270.51110	O.P.E.R.S.	112,093	100,810	102,179	100,929	94,694	93,870	-6.99%
605.5270.51125	Medicare	9,966	10,259	10,189	10,453	9,808	10,250	-1.95%
605.5270.51200	Health Insurance	107,188	111,375	113,923	131,462	125,994	132,500	0.79%
605.5270.51300	Worker's Compensation	16,526	17,921	15,583	18,459	18,950	17,000	-7.90%
605.5270.51400	Life Insurance	1,037	966	777	860	860	726	-15.58%
605.5270.51500	Uniforms	12,694	3,155	15,469	15,000	15,000	15,000	0.00%
	Sub-Total Personnel	960,203	968,132	976,662	1,008,087	951,692	939,846	-6.77%
605.5270.52100	Travel & Training	6,658	3,286	3,986	8,000	4,000	8,000	0.00%
605.5270.53100	Utilities	15,197	12,436	9,311	13,500	13,500	13,905	3.00%
605.5270.53210	Uniform Rental	8,158	10,580	9,927	12,000	12,000	12,000	0.00%
605.5270.53323	Engineering - Plat Design	-	-	-	-	-	5,000	100.00%
605.5270.53325	Wind Monitoring Study	-	13,691	3,000	-	-	-	0.00%
605.5270.53384	PCB Removal & Testing	665	1,540	-	2,000	-	4,000	100.00%
605.5270.53386	Row & Growth Control	6,800	-	-	2,000	-	4,000	100.00%
605.5270.53410	Equipment Maintenance	18,009	27,952	39,599	30,000	28,500	30,000	0.00%
605.5270.53420	Facilities Maintenance	9,359	6,525	7,904	10,000	15,100	15,975	59.75%
605.5270.53440	Radio Maintenance	755	1,051	1,005	1,500	1,000	1,500	0.00%
605.5270.53450	System Maintenance	1,418	6,132	3,554	9,000	8,200	9,000	0.00%
605.5270.53451	Substation Maintenance	13,078	25,484	5,320	25,000	20,100	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	6,297	3,889	6,741	6,600	3,500	6,600	0.00%
605.5270.53453	Holiday Lighting	28,975	29,442	24,012	21,000	26,551	21,000	0.00%
605.5270.53500	Insurance	42,040	32,911	34,179	34,227	29,121	32,033	-6.41%
605.5270.53990	Other Contractual	17,687	22,168	9,967	15,000	15,000	15,000	0.00%
605.5270.54200	Equipment Operation	33,243	19,320	24,131	23,000	34,000	34,500	50.00%
605.5270.54600	Electric Supplies	12,284	17,583	9,377	23,000	18,500	23,000	0.00%
605.5270.54610	Electric Meters	24,607	9,182	10,039	25,000	25,000	25,000	0.00%
605.5270.54620	Street Lights	24,476	12,035	6,964	20,000	29,000	20,000	0.00%
605.5270.54700	Other Supplies	8,705	5,210	6,939	13,500	12,500	13,500	0.00%
605.5270.54731	Poles & Fixtures	32,539	24,528	9,736	25,000	5,000	25,000	0.00%
605.5270.54732	Overhead Transformers	22,645	10,635	-	20,000	5,000	20,000	0.00%
605.5270.54733	Underground Transformers	17,150	13,230	12,657	25,000	10,000	25,000	0.00%
605.5270.54734	Overhead Conductors	20,226	16,817	9,206	25,000	-	25,000	0.00%
605.5270.54735	Underground Conductors	31,469	-	10,615	25,000	-	25,000	0.00%
	Sub-Total Other Operating	408,490	325,627	258,169	414,327	315,572	439,013	5.96%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
605.5270.55110	Service Center	-	-	-	-	-	210,000	100.00%
605.5270.55200	Equipment	196,982	144,660	164,171	310,000	290,000	89,583	-71.10%
605.5270.55410	Traffic Signals	-	-	-	-	-	200,000	100.00%
605.5270.55412	Traffic Signals - I-75/25A	-	-	-	-	-	80,000	100.00%
605.5270.55414	Traffic Signals - Downtown	-	-	21,565	811,553	-	-	-100.00%
605.5270.55450	W. Main St. - Street Lights	-	-	-	-	50,000	-	0.00%
605.5270.55453	Main St. Streetscape	16,386	19,465	33,869	-	756,199	-	0.00%
605.5270.55455	Street Lights - Menards	21,485	-	-	-	-	-	0.00%
605.5270.55457	AMR-AMI Project	-	37,921	8,228	-	28,850	-	0.00%
605.5270.55711	69 KV Loop	-	-	-	2,500,000	-	-	-100.00%
605.5270.55719	Rosewood	-	-	-	40,000	2,500	40,000	0.00%
605.5270.55721	New Subdivision Development	-	-	-	130,000	-	80,000	-38.46%
605.5270.55722	North County Rd 25A Circuit	-	-	-	250,000	-	125,000	-50.00%
605.5270.55723	Fieldstone	-	-	-	25,000	-	25,000	0.00%
605.5270.55724	Efficiency Smart	-	-	-	40,000	40,000	40,000	0.00%
605.5270.55725	County Rd 25A Improvements	-	-	-	-	-	238,000	100.00%
605.5270.55730	Line Improvements	29,959	49,997	16,990	80,000	25,000	60,000	-25.00%
605.5270.55739	Circuit 303	-	-	-	85,000	-	85,000	0.00%
	Sub-Total Capital Outlay	<u>264,812</u>	<u>252,043</u>	<u>244,823</u>	<u>4,271,553</u>	<u>1,192,549</u>	<u>1,272,583</u>	-70.21%
605.5270.57300	Refunds	<u>3,800</u>	<u>1,696</u>	<u>2,774</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.00%
	Sub-Total Refunds	<u>3,800</u>	<u>1,696</u>	<u>2,774</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.00%
<b>Total Distribution Expenditures</b>		<b>1,637,305</b>	<b>1,547,498</b>	<b>1,482,428</b>	<b>5,696,467</b>	<b>2,462,313</b>	<b>2,653,942</b>	-53.41%

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

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
605.5280.53970	Power Purchase	6,576,191	7,066,356	7,708,331	8,394,500	8,014,509	8,475,537	0.97%
<b>Total Expenditures</b>		<b>6,576,191</b>	<b>7,066,356</b>	<b>7,708,331</b>	<b>8,394,500</b>	<b>8,014,509</b>	<b>8,475,537</b>	

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**ELECTRIC IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
606.0000.47100	Sale of Assets	-	-	-	-	-	-	0.00%
606.0000.49130	Transfer - Electric Fund	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	-	-	-	-	0.00%
606.7410.55100	Facilities	-	-	-	-	-	-	0.00%
606.7410.55110	Facilities - Service Center	-	-	-	-	-	-	0.00%
606.7410.55200	Equipment	-	-	-	-	-	60,417	100.00%
606.7410.55320	Substation Site	-	-	-	-	-	-	0.00%
606.7410.55410	Traffic Signals	-	-	-	-	-	-	0.00%
606.7410.55710	Substation Design	-	-	-	-	-	-	0.00%
606.7410.55730	Line Improvements	-	-	-	-	-	-	0.00%
606.7410.55731	Line Improvements - Circuit 405	-	-	-	-	-	-	0.00%
606.7410.55740	Substation Construction	-	-	-	-	-	-	0.00%
606.7410.55743	Substation - 4KV Backup	-	-	-	-	-	-	0.00%
606.7410.55746	Substation - Electric Installation	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	-	-	-	-	<b>60,417</b>	100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	-	<b>(60,417)</b>	
<b>Fund Balance January 1st</b>		<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	
<b>Fund Balance December 31st</b>		<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>60,417</b>	<b>-</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>					

**2012 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
608.0000.43100	Federal Grant	1,500	1,050	7,200	-	2,038	-	0.00%
608.0000.43300	Local Grant	37,500	-	-	-	-	-	0.00%
608.0000.43305	Local Grants - MCD - Clean Ohio		15,011	-	-	-	-	0.00%
608.0000.44410	Water & Supply Charges	1,617,604	1,766,335	1,820,670	1,828,100	1,802,463	1,875,103	2.57%
608.0000.44420	Sale of Bulk Water	2,184	841	775	-	480	-	0.00%
608.0000.44430	Water Tap-In Fees	41,706	16,938	19,325	20,000	16,228	25,000	25.00%
608.0000.44450	Intervening User Fees	3,545	2,426	71,102	5,000	9,508	5,000	0.00%
608.0000.44460	Woodlawn Water Fees	6,281	6,328	6,316	6,281	6,281	-	-100.00%
608.0000.44465	NAWA-Plant Charges	253,963	259,208	316,135	356,914	331,942	374,760	5.00%
608.0000.44475	NAWA- Well Charges	18,618	19,869	23,602	21,000	22,465	22,500	7.14%
608.0000.47100	Sale of Assets	212,724	-	-	-	-	-	0.00%
608.0000.47300	Rental Income	-	-	-	-	-	27,510	100.00%
608.0000.47430	Assessments - Water	3,103	2,992	3,225	3,103	3,103	3,103	0.00%
608.0000.47710	Private Contribution	-	90,400	-	-	-	-	0.00%
608.0000.47890	Miscellaneous	6,162	13,229	1,334	3,000	3,000	3,000	0.00%
608.0000.48110	Sale of Notes	-	-	-	1,638,750	1,638,880	1,552,500	-5.26%
608.0000.48160	Premium on Debt Sale	-	-	-	-	9,735	8,500	100.00%
608.0000.49210	Reimbursements	1,009	6,380	27	1,500	200	1,000	-33.33%
<b>Total Receipts</b>		<b>2,205,901</b>	<b>2,201,007</b>	<b>2,269,711</b>	<b>3,883,648</b>	<b>3,846,323</b>	<b>3,897,975</b>	<b>0.37%</b>
Administration	Personnel	40,676	40,508	41,394	57,667	43,621	40,216	-30.26%
	Other Operating	10,985	19,450	20,253	24,575	9,200	30,400	23.70%
	Capital Outlay	-	-	-	-	-	-	0.00%
	Debt Service	-	-	-	1,638,750	1,638,750	1,855,100	13.20%
	Transfers	124,168	135,560	130,556	128,159	128,159	165,898	29.45%
	Sub-total Administration	<b>175,829</b>	<b>195,518</b>	<b>192,203</b>	<b>1,849,151</b>	<b>1,819,730</b>	<b>2,091,614</b>	<b>13.11%</b>
Distribution	Personnel	265,977	237,533	255,839	278,666	276,946	278,960	0.11%
	Operating	94,883	112,406	145,566	143,849	114,494	142,579	-0.88%
	Capital Outlay	8,495	106,175	81,088	-	-	113,575	0.00%
	Refunds	3,545	-	7,826	-	-	-	0.00%
	Sub-Total Distribution	<b>372,900</b>	<b>456,114</b>	<b>490,319</b>	<b>422,515</b>	<b>391,440</b>	<b>535,114</b>	<b>26.65%</b>

**2012 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
Treatment	Personnel	249,338	262,752	317,838	346,464	345,927	347,233	0.22%
	Operating	1,069,874	1,213,366	1,204,162	1,360,000	1,216,905	1,250,420	-8.06%
	Sub-Total Distribution	1,319,212	1,476,118	1,522,000	1,706,464	1,562,832	1,597,653	-6.38%
<b>Total Expenditures</b>		<b>1,867,941</b>	<b>2,127,750</b>	<b>2,204,522</b>	<b>3,978,130</b>	<b>3,774,002</b>	<b>4,224,381</b>	<b>6.19%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>337,960</b>	<b>73,257</b>	<b>65,189</b>	<b>(94,482)</b>	<b>72,321</b>	<b>(326,406)</b>	
<b>Fund Balance January 1st</b>		<b>1,947,907</b>	<b>2,285,867</b>	<b>2,359,124</b>	<b>2,424,313</b>	<b>2,424,313</b>	<b>2,496,634</b>	
<b>Fund Balance December 31st</b>		<b>2,285,867</b>	<b>2,359,124</b>	<b>2,424,313</b>	<b>2,329,831</b>	<b>2,496,634</b>	<b>2,170,229</b>	
<b>Reserve For Encumbrances</b>		<b>266,770</b>	<b>280,068</b>	<b>133,891</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>2,019,097</b>	<b>2,079,056</b>	<b>2,290,422</b>	<b>2,079,831</b>	<b>2,246,634</b>	<b>1,920,229</b>	

**WATER FUND - DEPARTMENT: WATER ADMINISTRATION**

**Commentary:**

**STAFFING**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2
Asst. Utility Director	F	0.1	0.1	0.1	0.1	0.1	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0	0	0	0	0	0.25
<b>Water Administration Total</b>		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.65</b>

**BUDGET HIGHLIGHTS**

Office supplies - Includes adding \$775 for copiers.

Transfer to Water Improvement Reserve Fund - Staff proposes no transfer in 2012.

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

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

**WATER FUND - DEPARTMENT - WATER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
608.5290.51000	Salary & Wages	29,199	29,485	29,806	43,724	31,587	28,154	-35.61%
608.5290.51110	O.P.E.R.S.	4,700	4,124	4,489	6,121	4,422	3,942	-35.60%
608.5290.51125	Medicare	209	216	224	240	458	257	7.08%
608.5290.51200	Health Insurance	5,931	5,980	6,023	6,607	6,263	7,033	6.45%
608.5290.51300	Worker's Compensation	591	661	819	925	861	800	-13.51%
608.5290.51400	Life Insurance	46	42	33	50	30	30	-40.00%
	Sub-Total Personnel	40,676	40,508	41,394	57,667	43,621	40,216	-30.26%
608.5290.52100	Travel & Training	577	520	970	1,000	600	1,000	0.00%
608.5290.53320	Engineering	-	-	2,300	5,000	1,000	5,000	0.00%
608.5290.53335	Bond Counsel	-	-	4,244	2,000	-	2,000	0.00%
608.5290.53363	Mapping Contract	714	9,243	2,723	5,000	-	5,000	0.00%
608.5290.53410	Maintenance Agreements	3,043	3,075	3,075	2,975	1,000	8,800	195.80%
608.5290.53600	Advertising	-	856	725	1,000	-	1,000	0.00%
608.5290.53700	Printing & Reproduction	675	566	924	700	700	700	0.00%
608.5290.53800	Dues & Subscriptions	5,209	4,300	4,590	4,900	4,900	4,900	0.00%
608.5290.54100	Office Supplies	767	890	702	2,000	1,000	2,000	0.00%
	Sub-Total Other Operating	10,985	19,450	20,253	24,575	9,200	30,400	23.70%
608.5290.55100	Facilities	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	-	-	-	0.00%
608.5290.56100	Debt Payment - Principal	-	-	-	1,638,750	1,638,750	1,776,250	8.39%
608.5290.56200	Debt Payment - Interest	-	-	-	-	-	78,850	100.00%
	Sub-Total Debt Service	-	-	-	1,638,750	1,638,750	1,855,100	13.20%
608.5290.57125	Transfer - North Westedge Fund	-	-	-	-	-	35,000	100.00%
608.5290.57205	Utility Billing Charges - Reimb.	59,568	59,560	58,156	55,035	55,035	55,894	1.56%
608.5290.57210	Adm. Reimbursements	64,600	76,000	72,400	73,124	73,124	75,004	2.57%
	Sub-Total Transfers	124,168	135,560	130,556	128,159	128,159	165,898	29.45%
<b>Total Administration Expenditures</b>		<b>175,829</b>	<b>195,518</b>	<b>192,203</b>	<b>1,849,151</b>	<b>1,819,730</b>	<b>2,091,614</b>	<b>13.11%</b>

**WATER FUND - DEPARTMENT: WATER DISTRIBUTION**

**Commentary:**

**STAFFING**

		2007	2008	2009	2010	2011	2012
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Supt.	F	0.50	0.50	0.50	0.50	0.50	0.50
Water / Sewer Foreman	F	0.70	0.70	0.70	0.70	0.70	0.70
Utility Plant Operator II	F	0.70	0.70	0.70	0.70	0.70	1.40
Utility Plant Operator I	F	0.70	0.70	0.70	0.70	0.70	0.70
Maint.Specialist II	F	1.40	1.40	1.40	1.40	1.40	0.70
Meter Reader (25%) - 2	P	0.13	0.13	0.13	0.13	0.13	0.00
Laborer (50%) - 3	S	0.46	0.46	0.46	0.46	0.69	0.69
<b>WATER DISTRIBUTION TOTAL</b>		<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.82</b>	<b>4.69</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Meters Installed ROM	40	28	15	25	12	15
Meters Replaced	41	26	35	800	3,800	40
Total Meters	4,026	4,043	4,054	4,068	4,068	4,088
Service Calls	510	458	440	475	500	500
Utility Markings	578	505	475	525	500	500
Taps	40	28	15	25	10	15
Miles of Water Main	55	56	56	57	57	57
Water Main Breaks	9	9	9	9	10	10

**BUDGET HIGHLIGHTS**

Personnel in the Water Distribution Department includes seven employees. 70% of their wages and fringe benefits are charged to this department, except the Superintendent who is charged at 50%.

Wages- Part Time- Includes 50% of three seasonal laborers.

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
608.5300.51000	Salary & Wages	187,377	165,172	183,387	186,867	184,838	191,505	2.48%
608.5300.51050	Wages - Part Time	16,936	20,660	13,336	18,683	15,000	9,300	-50.22%
608.5300.51075	Overtime	-	-	-	7,325	13,500	9,466	29.23%
608.5300.51110	O.P.E.R.S.	31,378	26,257	29,102	29,803	29,867	29,438	-1.22%
608.5300.51125	Medicare	2,890	2,650	2,851	2,980	3,093	3,049	2.30%
608.5300.51200	Health Insurance	20,706	15,995	19,951	25,138	23,500	28,995	15.34%
608.5300.51300	Worker's Compensation	4,869	5,433	5,392	5,459	5,372	4,900	-10.24%
608.5300.51400	Life Insurance	352	288	251	351	275	247	-29.63%
608.5300.51500	Uniforms	1,469	1,078	1,569	2,060	1,500	2,060	0.00%
	Sub-Total Personnel	265,977	237,533	255,839	278,666	276,946	278,960	0.11%
608.5300.52100	Travel & Training	2,088	1,229	2,011	3,000	1,500	3,000	0.00%
608.5300.53100	Utilities	12,126	11,137	10,319	16,470	12,500	14,000	-15.00%
608.5300.53210	Uniform Rental	2,038	2,260	2,119	2,122	2,122	2,122	0.00%
608.5300.53360	Lab Fees	90	30	149	250	-	250	0.00%
608.5300.53380	System Evaluation	5,483	-	-	-	-	-	0.00%
608.5300.53410	Equipment Maintenance	4,796	6,701	4,437	9,435	8,000	9,435	0.00%
608.5300.53420	Facilities Maintenance	3,270	3,653	3,083	5,600	2,500	5,600	0.00%
608.5300.53426	WRRSP Maintenance	7,113	13,001	44,546	14,500	14,500	14,500	0.00%
608.5300.53440	Radio Maintenance	530	563	314	672	672	672	0.00%
608.5300.53450	System Maintenance	3,296	2,906	6,558	9,000	5,000	9,000	0.00%
608.5300.53453	Well Head Monitoring	-	5,142	2,408	6,000	6,000	6,000	0.00%
608.5300.53455	Water Pro.Grant-MCD	1,124	16,147	-	-	-	-	0.00%
608.5300.53500	Insurance	12,358	9,986	10,377	11,100	11,100	11,100	0.00%
608.5300.53970	Line Oversizing	-	-	9,657	5,500	-	5,500	0.00%
608.5300.53990	Other Contractual	3,953	4,738	10,923	8,000	8,500	8,000	0.00%
608.5300.54200	Equipment Operation	12,401	7,506	9,162	11,000	13,000	12,200	10.91%
608.5300.54400	Small Tools	1,790	733	412	1,000	700	1,000	0.00%
608.5300.54700	Other Supplies	2,115	1,951	1,530	2,700	1,400	2,700	0.00%
608.5300.54800	System Supplies	11,589	12,753	18,201	21,000	18,000	21,000	0.00%
608.5300.54810	Chemicals	715	353	1,059	1,500	1,000	1,500	0.00%
608.5300.54820	Meter Supplies	8,008	11,617	8,301	15,000	8,000	15,000	0.00%
	Sub-Total Other Operating	94,883	112,406	145,566	143,849	114,494	142,579	-0.88%
608.5300.55320	Land - Well Fields	-	105,519	274	-	-	-	0.00%
608.5300.55631	Water Line - S. Third St.	-	-	-	-	-	113,575	100.00%
608.5300.55637	S. Hyatt St. Water Line	8,495	656	80,814	-	-	-	0.00%
	Sub-Total Capital Outlay	8,495	106,175	81,088	-	-	113,575	0.00%
608.5300.57200	Reimbursements	3,545	-	7,826	-	-	-	0.00%
	Sub-Total Refunds	3,545	-	7,826	-	-	-	0.00%
<b>Total Distribution Expenditures</b>		<b>372,900</b>	<b>456,114</b>	<b>490,319</b>	<b>422,515</b>	<b>391,440</b>	<b>535,114</b>	<b>26.65%</b>

**WATER FUND - DEPARTMENT: WATER TREATMENT**

**Commentary:**

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

**STAFFING**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Budget</u>	2012 <u>Budget</u>
Utility Director	F	0.10	0.10	0.10	0.10	0.10	0.10
Assistant Utility Director	F	0.20	0.20	0.20	0.20	0.20	0.00
Utility Director Secretary	F	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
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	2.00	2.00	2.17	3.00	3.00	3.00
<b>WATER TREATMENT TOTAL</b>		<b>3.60</b>	<b>3.60</b>	<b>3.77</b>	<b>4.60</b>	<b>4.60</b>	<b>4.40</b>

**PERFORMANCE MEASURES**

	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Projected</u>	2012 <u>Estimated</u>
NAWA Total Water Produced (MG)	837.128	993.463	925.000	984.499	899.516	930.000
Tipp City Total Water Usage MG	466.000	442.000	436.000	462.555	406.790	440.000
Average Daily Demand MG	1.248	1.207	1.252	1.267	1.114	1.250
Maximum Daily Demand MG	2.430	2.516	2.300	2.364	3.129	2.450

**BUDGET HIGHLIGHTS**

NAWA-Treatment Charges are based on Total Plant Flow of 930 M.G. Tipp City's usage at 440 M.G. figured at \$2.85/1000 gallons

**WATER FUND - DEPARTMENT - WATER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
608.5305.51000	Salary & Wages	188,550	196,434	237,801	249,033	249,033	248,153	-0.35%
608.5305.51075	Overtime	-	-	-	9,486	9,486	10,826	14.13%
608.5305.51110	O.P.E.R.S.	29,530	27,141	35,212	36,193	36,193	36,257	0.18%
608.5305.51125	Medicare	2,578	2,583	3,120	3,749	3,749	3,755	0.17%
608.5305.51200	Health Insurance	23,881	31,338	35,242	41,564	40,920	42,214	1.56%
608.5305.51300	Worker's Compensation	4,478	4,973	5,817	6,034	6,034	5,750	-4.71%
608.5305.51400	Life Insurance	321	283	312	405	405	278	-31.36%
608.5305.51500	Uniforms	-	-	-	-	108	-	0.00%
608.5305.51501	Communication	-	-	334	-	-	-	0.00%
	Sub-Total Personnel	249,338	262,752	317,838	346,464	345,927	347,233	0.22%
608.5305.53385	NAWA-Treatment Charges	1,069,874	1,213,366	1,204,162	1,360,000	1,216,905	1,250,420	-8.06%
	Sub-Total Other Operating	1,069,874	1,213,366	1,204,162	1,360,000	1,216,905	1,250,420	-8.06%
<b>Total Treatment Expenditures</b>		<b>1,319,212</b>	<b>1,476,118</b>	<b>1,522,000</b>	<b>1,706,464</b>	<b>1,562,832</b>	<b>1,597,653</b>	<b>-6.38%</b>

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**2012 BUDGET WORKSHEET  
WATER IMPROVEMENT RESERVE FUND - DEPARTMENT: WATER**

This Fund was established as a reserve fund for setting aside monies to make capital improvements to the water system. In 1991, the City started to reserve funds for their water treatment plant. Monies in this fund can be used for capita improvements as well as debt service for the water department.

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
609.0000.47300	Rent - Tower	29,892	27,511	19,919	27,510	27,510	-	-100.00%
609.0000.48110	Sale of G.O. Notes	-	-	-	-	-	555,000	100.00%
609.0000.49210	Reimbursements	-	375	137,281	-	22,231	-	0.00%
<b>Total Receipts</b>		<b>29,892</b>	<b>27,886</b>	<b>157,200</b>	<b>27,510</b>	<b>49,741</b>	<b>555,000</b>	1917.45%
609.7420.53380	Lightner Rd - City Share	-	143,038	-	-	-	-	0.00%
	Sub-Total Other Operating	-	143,038	-	-	-	-	0.00%
609.7420.55116	Water Master Plan	-	-	-	25,000	25,000	-	-100.00%
609.7420.55117	Booster Station Improvement	-	-	15,000	-	-	-	0.00%
609.7420.55200	Equipment	22,707	19,800	6,982	17,400	15,092	11,000	-36.78%
609.7420.55310	Purchase of Land	-	99,444	-	-	-	-	0.00%
609.7420.55615	Design - Water Tower	-	37,836	282	-	-	-	0.00%
609.7420.55630	Water Line Improvements	1,880	-	53,531	30,000	23,755	230,700	669.00%
609.7420.55632	Tower #2 Rehabilitation	-	-	8,000	-	-	-	0.00%
609.7420.55633	Water Line - Hartman	-	-	76,245	-	-	-	0.00%
609.7420.55635	Water Line - Roselyn	-	-	-	-	-	265,000	100.00%
609.7420.55636	Water Line - W. Walnut	-	-	-	-	-	290,000	100.00%
609.7420.55638	Water Line - Streetscape	4,000	-	-	-	-	-	0.00%
609.7420.55642	Water Line Impr. - N. Hyatt	30,000	8,575	-	-	-	-	0.00%
	Sub-Total Capital Outlay	58,587	165,655	160,040	72,400	63,847	796,700	1000.41%
609.7420.56100	Debt Payment - Principal	-	-	-	116,855	116,855	-	-100.00%
609.7420.56200	Debt Payment - Interest	-	-	-	85,118	85,118	-	-100.00%
	Sub-Total Debt Service	-	-	-	201,973	201,973	-	-100.00%
609.7420.57130	Trf-Bond Ret. Fund - Prin.	60,000	30,000	30,000	-	-	-	0.00%
609.7420.57140	Trf-Bond Ret. Fund - Int.	7,737	4,677	3,703	-	-	-	0.00%
	Sub-Total Transfers	67,737	34,677	33,703	-	-	-	0.00%
<b>Total Expenditures</b>		<b>126,324</b>	<b>343,370</b>	<b>193,743</b>	<b>274,373</b>	<b>265,820</b>	<b>796,700</b>	190.37%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(96,432)</b>	<b>(315,484)</b>	<b>(36,543)</b>	<b>(246,863)</b>	<b>(216,079)</b>	<b>(241,700)</b>	
<b>Fund Balance January 1st</b>		<b>934,740</b>	<b>838,308</b>	<b>522,824</b>	<b>486,281</b>	<b>486,281</b>	<b>270,202</b>	
<b>Fund Balance December 31st</b>		<b>838,308</b>	<b>522,824</b>	<b>486,281</b>	<b>239,418</b>	<b>270,202</b>	<b>28,502</b>	
<b>Reserve For Encumbrances</b>		<b>186,196</b>	<b>135,074</b>	<b>135,975</b>				

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**2012 BUDGET WORKSHEET  
WATER TOWER CONSTRUCTION FUND**

This project fund was established to account for the revenues and expenditures for the construction of a new water tower to replace the tower at Bowman Ave. Funding is to be provided by: OPWC Grant - \$700,000, OPWC Loan - \$425,000, OPWC Loan Assistance Grant - \$75,000, debt proceeds - \$1,400,000. This Fund will also be used to account for the receipts and expenditures related to painting/refurbishing the Harmony Drive Water Tower (\$500,000) and removing the Bowman Avenue Water Tower (\$50,000).

<u>Account</u>	<u>Description</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
614.0000.43210	State Grant	-	159,516	-	540,484	-	0.00%
614.0000.43215	Loan Assistance Grant	-	-	-	-	-	0.00%
614.0000.48110	Sale of G.O. Note	-	1,400,000	-	-	385,000	100.00%
614.0000.48140	State Loan	-	-	-	425,000	-	0.00%
<b>Total Receipts</b>		-	<b>1,559,516</b>	-	<b>965,484</b>	<b>385,000</b>	<b>100.00%</b>
614.7430.53389	Permits/Inspection Fees	-	200	-	-	-	0.00%
	Sub-Total Other Operating	-	200	-	-	-	0.00%
614.7430.55610	Well System Upgrade	-	-	-	-	-	0.00%
614.7430.55615	Water Tower Rehabilitation	-	-	-	-	500,000	100.00%
614.7430.55620	Water Tower Construction	-	376,595	-	1,880,405	-	0.00%
	Sub-Total Capital Outlay	-	376,595	-	1,880,405	500,000	100.00%
614.7430.57201	Reimburse - Land Purchase	-	99,444	-	-	-	0.00%
	Sub-Total Transfers	-	99,444	-	-	-	0.00%
<b>Total Expenditures</b>		-	<b>476,239</b>	-	<b>1,880,405</b>	<b>500,000</b>	<b>100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>1,083,277</b>	-	<b>(914,921)</b>	<b>(115,000)</b>	
<b>Fund Balance January 1st</b>		-	-	<b>1,083,277</b>	<b>1,083,277</b>	<b>168,356</b>	
<b>Fund Balance December 31st</b>		-	<b>1,083,277</b>	<b>1,083,277</b>	<b>168,356</b>	<b>53,356</b>	
<b>Reserve For Encumbrances</b>		-	<b>2,102,027</b>	-	-	-	

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**2012 BUDGET WORKSHEET  
DOWNTOWN UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND**

This project fund was established to account for the revenues and expenditures for the construction of utility line improvements in the downtown area. A separate accounting fund is required due to grant funding of the project. Funding is to be provided by:  
 OPWC Grant - \$400,000, OPWC Loan (0% interest) - \$1,400,000, debt proceeds - \$350,000.  
 Contract award and construction anticipated to occur in 2012.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
617.0000.43210	State Grant	-	-	-	400,000	100.00%
617.0000.48110	Sale of G.O. Note	-	200,000	-	350,000	75.00%
617.0000.48140	State Loan	-	-	-	1,400,000	100.00%
<b>Total Receipts</b>		-	<b>200,000</b>	-	<b>2,150,000</b>	<b>975.00%</b>
617.7440.55630	Water Line Improvements	-	100,000	-	1,075,000	975.00%
617.7440.55810	Sewer Line Improvements	-	100,000	-	1,075,000	975.00%
<b>Sub-Total Capital Outlay</b>		-	<b>200,000</b>	-	<b>2,150,000</b>	<b>975.00%</b>
<b>Total Expenditures</b>		-	<b>200,000</b>	-	<b>2,150,000</b>	<b>975.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	

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**2012 BUDGET WORKSHEET**  
**NORTH WESTEDGE DRIVE UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND**

This project fund was established to account for the revenues and expenditures for the construction of utility line improvements on North Westedge Drive. A separate accounting fund is required due to grant funding of the project. Funding is to be provided by: OWDA Loan - \$160,000, OPWC Grant - \$280,000, Water Fund - \$147,000, Sewer Fund - \$63,000. Engineering (\$50,000) to be performed in 2012. Construction planned in 2013.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
618.0000.43210	State Grant	-	-	-	0.00%
618.0000.48140	State Loan	-	-	-	0.00%
618.0000.49140	Transfers - Water Fund	-	-	35,000	100.00%
618.0000.49150	Transfers - Sewer Fund	-	-	15,000	100.00%
<b>Total Receipts</b>		-	-	<b>50,000</b>	<b>100.00%</b>
618.7450.53389	Permits/Inspection Fees	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	0.00%
618.7450.55510	Street Resurfacing	-	-	-	
618.7450.55630	Water Line Improvements	-	-	35,000	100.00%
618.7450.55810	Sewer Line Improvements	-	-	15,000	100.00%
	Sub-Total Capital Outlay	-	-	<b>50,000</b>	<b>100.00%</b>
<b>Total Expenditures</b>		-	-	<b>50,000</b>	<b>100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	-	
<b>Fund Balance January 1st</b>		-	-	-	
<b>Fund Balance December 31st</b>		-	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	

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**2012 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
620.0000.44510	Sewer Charges	1,105,070	1,182,862	1,259,932	1,236,770	1,310,000	1,470,475	18.90%
620.0000.44520	Pretreatment Charges	-	-	-	500	-	500	0.00%
620.0000.44530	Sewer Tap-In Fees	30,301	12,978	13,539	10,000	12,726	20,000	100.00%
620.0000.44550	Sewer Intervening User	-	-	4,742	2,000	1,351	2,000	0.00%
620.0000.44560	Woodlawn Surcharge/Fees	5,630	5,749	5,749	5,600	5,600	5,600	0.00%
620.0000.44561	County I&I Surcharge	-	-	4,273	4,300	11,963	4,300	0.00%
620.0000.44562	Admin Fee - County I&I	-	-	475	475	1,329	475	0.00%
620.0000.47440	N.E. Sewer Assessments	901	11,236	-	10,000	-	-	-100.00%
620.0000.47445	Assessments - Sewer	7,346	7,927	7,337	7,000	8,715	7,500	7.14%
620.0000.47890	Other Misc. Revenue	69	2,209	187	1,000	108	250	-75.00%
620.0000.48110	Sale of G.O. Notes	-	-	-	-	-	1,265,000	100.00%
620.0000.49210	Reimbursements	247	2,157	-	-	52	-	0.00%
<b>Total Receipts</b>		<b>1,149,568</b>	<b>1,225,118</b>	<b>1,296,234</b>	<b>1,277,645</b>	<b>1,351,844</b>	<b>2,776,100</b>	<b>117.28%</b>
Administration	Personnel	50,593	50,377	51,286	68,135	68,135	51,250	-24.78%
	Other Operating	15,009	1,571	1,395	5,225	5,225	11,025	111.00%
	Debt Service	-	10,830	-	64,484	64,484	56,338	-12.63%
	Transfers	173,230	176,218	173,571	104,506	104,506	129,713	24.12%
	Sub-total Administration	238,832	238,996	226,252	242,350	242,350	248,326	2.47%
Collections/Treat.	Personnel	119,501	102,161	118,243	148,176	148,176	139,497	-5.86%
	Other Operating	731,597	717,778	725,473	804,517	804,517	798,285	-0.77%
	Capital Outlay	96,354	66,912	22,618	107,400	107,400	1,650,100	1436.41%
	Sub-Total Treatment	947,452	886,851	866,334	1,060,093	1,060,093	2,587,882	144.12%
<b>Total Expenditures</b>		<b>1,186,284</b>	<b>1,125,847</b>	<b>1,092,586</b>	<b>1,302,443</b>	<b>1,302,443</b>	<b>2,836,208</b>	<b>117.76%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(36,716)</b>	<b>99,271</b>	<b>203,648</b>	<b>(24,798)</b>	<b>49,401</b>	<b>(60,108)</b>	
<b>Fund Balance January 1st</b>		<b>361,477</b>	<b>324,761</b>	<b>424,032</b>	<b>627,680</b>	<b>627,680</b>	<b>677,081</b>	
<b>Fund Balance December 31st</b>		<b>324,761</b>	<b>424,032</b>	<b>627,680</b>	<b>602,882</b>	<b>677,081</b>	<b>616,973</b>	
<b>Reserve For Encumbrances</b>		<b>129,521</b>	<b>86,289</b>	<b>74,170</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>195,240</b>	<b>337,743</b>	<b>553,510</b>	<b>502,882</b>	<b>577,081</b>	<b>516,973</b>	

**SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION**

**Commentary:**

**STAFFING**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimated</u>	<u>2012 Budget</u>
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2
Asst. Utility Director	F	0.2	0.2	0.2	0.2	0.2	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0	0	0	0	0	0.25
<b>Sewer Administration Total</b>		<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.65</b>

**BUDGET HIGHLIGHTS**

Maintenance Contracts - Increased from prior years for the service agreements pertaining to the City's AMR/AMI Project. The City has two separate agreements for the meter reading system and the meter data management system.

State Loan - The City borrowed money from the state to complete the sewer line to the north to the Berry-Logan property. When a portion of land is taken out of the agricultural district and developed, the assessment on that portion of land becomes due.

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

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

**SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
620.5310.51000	Salary & Wages	36,488	36,820	37,140	51,436	48,000	36,681	-28.69%
620.5310.51110	O.P.E.R.S.	5,869	5,150	5,594	7,201	6,720	5,135	-28.69%
620.5310.51125	Medicare	312	320	331	350	350	381	8.86%
620.5310.51200	Health Insurance	7,117	7,176	7,227	7,928	7,928	8,177	3.14%
620.5310.51300	Worker's Compensation	752	859	892	1,158	1,158	850	-26.60%
620.5310.51400	Life Insurance	55	52	102	62	62	26	-58.06%
	Sub-Total Personnel	50,593	50,377	51,286	68,135	64,218	51,250	-24.78%
620.5310.52100	Travel & Training	-	55	145	750	-	750	0.00%
620.5310.53335	Bond Counsel	2,598	-	-	2,000	-	2,000	0.00%
620.5310.53410	Maintenance Agreements	609	530	500	600	700	6,400	966.67%
620.5310.53600	Advertising	-	617	-	625	50	625	0.00%
620.5310.53700	Printing & Reproduction	304	184	378	500	250	500	0.00%
620.5310.53800	Dues & Subscriptions	215	145	187	250	125	250	0.00%
620.5310.53915	Claims & Judgements	11,208	-	-	-	-	-	0.00%
620.5310.54100	Office Supplies	75	40	185	500	150	500	0.00%
	Sub-Total Other Operating	15,009	1,571	1,395	5,225	1,275	11,025	111.00%
620.5310.56100	Debt Payment - Principal	-	-	-	55,195	55,195	50,000	-9.41%
620.5310.56200	Debt Payment - Interest	-	10,830	-	9,289	9,289	6,338	-31.77%
	Sub-Total Debt Service	-	10,830	-	64,484	64,484	56,338	-12.63%
620.5310.57130	Trf-Bond Ret. Fund - Prin.	55,000	55,000	55,000	-	-	-	0.00%
620.5310.57140	Trf-Bond Ret. Fund - Int.	14,769	13,163	11,435	-	-	-	0.00%
620.5310.57150	Trf - Grant Fund	-	-	-	-	-	15,000	100.00%
620.5310.57205	Utility Billing Charges - Reimb.	59,565	59,559	58,156	55,035	55,035	55,894	1.56%
620.5310.57210	Adm. Reimbursements	43,896	48,496	48,980	49,471	49,471	58,819	18.90%
	Sub-Total Transfers	173,230	176,218	173,571	104,506	104,506	129,713	24.12%
<b>Total Administration Expenditures</b>		<b>238,832</b>	<b>238,996</b>	<b>226,252</b>	<b>242,350</b>	<b>234,483</b>	<b>248,326</b>	<b>2.47%</b>

**SEWER FUND - DEPARTMENT: SEWER TREATMENT**

**STAFFING**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Budget</u>	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>
Water / Sewer Superintendent	F	0.30	0.30	0.30	0.30	0.30	0.30
Water / Sewer Foreman	F	0.30	0.30	0.30	0.30	0.30	0.30
Utility Plant Operator II	F	0.30	0.30	0.30	0.30	0.30	0.60
Utility Plant Operator I	F	0.30	0.30	0.30	0.30	0.30	0.30
Maintenance Specialist II	F	0.60	0.60	0.60	0.60	0.60	0.30
Meter Reader (25%) -2	P	0.13	0.13	0.13	0.13	0.13	0.00
Laborer (3)	S	0.36	0.36	0.36	0.36	0.69	0.69
<b>SEWER TREATMENT TOTAL</b>		<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>2.62</b>	<b>2.49</b>

**PERFORMANCE MEASURES**

	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimated</u>	<u>2012 Estimated</u>
Sewer Cleaned (LF)	8,000	8,500	9,000	10,000	10,000	12,000
Average Daily Demand MG	1.623	1.709	1.65	1.65	2.10	2.00
Maximum Daily Demand MG	5.812	6.014	3.72	4.00	5.89	5.00
Service Calls	14	23	20	20	20	20
Tap Ins	39	28	12	25	10	15
Sanitary Sewer Overflows (SSO's)	11	12	3	6	7	5

**BUDGET HIGHLIGHTS**

30% of our Water/Wastewater Department is apportioned to the Sewer Treatment Department.

Salary and Wages-Part time- Includes three part time seasonal laborer's.

North Regional Contract - This represents our share of the Sewer Treatment Plant. 2012 estimate is based on information furnished from Tri-Cities.

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

Sewer Line Improvement - Money allotted to miscellaneous sewer improvements.

Equipment - \$5,000 for Jet Rod Nozzles.

**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
620.5320.51000	Salary & Wages	83,265	72,642	83,869	91,076	86,000	88,218	-3.14%
620.5320.51050	Wages - Part Time	6,931	6,537	6,338	18,683	11,000	9,300	-50.22%
620.5320.51075	Overtime	-	-	-	1,700	4,000	4,057	138.65%
620.5320.51110	O.P.E.R.S.	14,661	11,131	13,284	15,604	14,140	13,653	-12.50%
620.5320.51125	Medicare	1,324	1,124	1,244	1,616	1,616	1,473	-8.85%
620.5320.51200	Health Insurance	9,891	7,273	9,583	14,300	14,300	18,184	27.16%
620.5320.51300	Worker's Compensation	2,192	2,465	2,361	3,038	3,038	2,500	-17.71%
620.5320.51400	Life Insurance	159	125	119	159	159	112	-29.56%
620.5320.51500	Uniforms	1,078	864	1,445	2,000	1,100	2,000	0.00%
	Sub-Total Personnel	119,501	102,161	118,243	148,176	135,353	139,497	-5.86%
620.5320.52100	Travel & Training	-	345	274	1,000	500	1,000	0.00%
620.5320.53100	Utilities	12,515	13,660	13,946	16,740	16,740	17,245	3.02%
620.5320.53210	Uniform Rental	1,133	1,300	1,054	1,380	1,380	1,422	3.04%
620.5320.53320	Engineering	1,559	300	-	5,000	2,500	5,000	0.00%
620.5320.53352	OSHA Compliance Services	-	-	-	500	-	500	0.00%
620.5320.53385	North Reg. Contract	650,130	643,307	657,465	700,000	660,000	693,000	-1.00%
620.5320.53410	Equipment Maintenance	3,939	9,575	4,673	8,000	12,000	8,000	0.00%
620.5320.53420	Facilities Maintenance	1,590	2,524	1,712	2,955	2,955	3,044	3.01%
620.5320.53440	Radio Maintenance	343	355	314	464	464	464	0.00%
620.5320.53450	System Maintenance	3,410	2,871	3,011	4,800	4,800	4,800	0.00%
620.5320.53451	North Region - I&I Program	13,459	11,524	11,838	14,000	13,760	14,000	0.00%
620.5320.53500	Insurance	6,493	5,377	5,597	7,960	7,960	7,960	0.00%
620.5320.53971	Line Oversizing	-	-	-	10,000	-	9,000	-10.00%
620.5320.53990	Other Contractual	14,520	7,639	6,097	8,600	7,000	8,000	-6.98%
620.5320.54200	Equipment Operation	5,444	3,217	3,926	4,500	6,000	5,200	15.56%
620.5320.54400	Small Tools	158	522	157	618	400	650	5.18%
620.5320.54700	Other Supplies	904	453	680	1,000	600	1,000	0.00%
620.5320.54800	System Supplies	1,929	1,682	2,068	3,000	200	3,000	0.00%
620.5320.54810	Chemical Supplies	14,071	13,127	12,661	14,000	14,000	15,000	7.14%
	Sub-Total Other Operating	731,597	717,778	725,473	804,517	751,259	798,285	-0.77%
620.5320.55200	Equipment	22,804	8,229	5,550	17,400	17,400	5,000	-71.26%
620.5320.55530	I&I Program	9,335	6,532	7,424	30,000	30,000	71,100	137.00%
620.5320.55635	Sewer Line - Roselyn	-	-	-	-	-	265,000	100.00%
620.5320.55809	Sewer Master Plan	-	-	-	25,000	25,000	-	-100.00%
620.5320.55810	Sewer Line Reconstruction	2,500	6,986	9,644	35,000	35,000	35,000	0.00%
620.5320.55811	Sewer Lift Station	7,322	-	-	-	-	-	0.00%
620.5320.55818	Sewer Pipe Liner	-	-	-	-	-	274,000	100.00%
620.5320.55822	Main Street Lift Station	-	-	-	-	-	1,000,000	100.00%
	Sub-Total Capital Outlay	96,354	66,912	22,618	107,400	107,400	1,650,100	1436.41%
<b>Total Treatment Expenditures</b>		<b>947,452</b>	<b>886,851</b>	<b>866,334</b>	<b>1,060,093</b>	<b>994,012</b>	<b>2,587,882</b>	<b>144.12%</b>

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**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	20,957	15,867	25,324	30,000	30,000	30,000	0.00%
<b>Total Receipts</b>		<b>20,957</b>	<b>15,867</b>	<b>25,324</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	0.00%
625.9300.57300	Refunds	17,808	15,737	13,771	30,000	30,000	30,000	0.00%
<b>Total Expenditures</b>		<b>17,808</b>	<b>15,737</b>	<b>13,771</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>3,149</b>	<b>130</b>	<b>11,553</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>153,128</b>	<b>156,277</b>	<b>156,407</b>	<b>167,960</b>	<b>167,960</b>	<b>167,960</b>	
<b>Fund Balance December 31st</b>		<b>156,277</b>	<b>156,407</b>	<b>167,960</b>	<b>167,960</b>	<b>167,960</b>	<b>167,960</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>100</b>				

## REFUSE COLLECTION FUND

### Commentary:

The City contracts with Waste Management for refuse collection. The City currently bills for refuse. A new four year contract was signed and went into effect on October 1, 2010.

### BUDGET HIGHLIGHTS

Contract-Refuse - The fee paid to Waste Management for trash collection in the City.

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

Utility Billing Charges Reimbursement - This chargeback has been 10% of Utility Dept. costs since 2008.

**REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
630.0000.44610	Refuse Charges	708,015	734,487	758,763	769,133	777,300	780,000	1.41%
630.0000.44690	Other Charges - Bags	5,067	4,423	4,624	5,000	5,000	5,000	0.00%
<b>Total Receipts</b>		<b>713,082</b>	<b>738,910</b>	<b>763,387</b>	<b>774,133</b>	<b>782,300</b>	<b>785,000</b>	1.40%
630.5340.53965	Contract - Refuse	650,645	673,841	694,791	715,000	705,048	715,000	0.00%
630.5340.53966	Contract - Franchise Fees	35,063	36,328	37,289	38,457	38,189	38,425	-0.08%
630.5340.53990	Other Contractual	4,700	5,570	7,126	10,000	2,500	8,500	-15.00%
	Sub-Total Other Operating	690,408	715,739	739,206	763,457	745,737	761,925	-0.20%
630.5340.57205	Utility Billing Charges - Reimb.	23,827	23,824	23,263	22,014	21,221	22,358	1.56%
630.5340.57210	Adm. Reimbursements	-	-	-	-	-	-	0.00%
	Sub-Total Transfers	23,827	23,824	23,263	22,014	21,221	22,358	1.56%
<b>Total Expenditures</b>		<b>714,235</b>	<b>739,563</b>	<b>762,469</b>	<b>785,471</b>	<b>766,958</b>	<b>784,283</b>	-0.15%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(1,153)</b>	<b>(653)</b>	<b>918</b>	<b>(11,338)</b>	<b>15,342</b>	<b>718</b>	
<b>Fund Balance January 1st</b>		<b>96,405</b>	<b>95,252</b>	<b>94,599</b>	<b>95,517</b>	<b>95,517</b>	<b>110,859</b>	
<b>Fund Balance December 31st</b>		<b>95,252</b>	<b>94,599</b>	<b>95,517</b>	<b>84,179</b>	<b>110,859</b>	<b>111,577</b>	
<b>Reserve For Encumbrances</b>		<b>1,415</b>	<b>1,040</b>	<b>0</b>				

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### 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 pays the administrative fees for the City's Flexible Spending Account (FSA) program.

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	112,113	103,201	103,790	120,000	114,000	120,000	0.00%
728.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>112,113</b>	<b>103,201</b>	<b>103,790</b>	<b>120,000</b>	<b>114,000</b>	<b>120,000</b>	<b>0.00%</b>
728.6190.53344	Insurance Premiums	107,413	104,512	117,598	120,000	118,000	118,000	-1.67%
728.6190.53345	Expenses - Flex Bank	-	2,056	1,410	-	1,920	2,000	100.00%
<b>Total Expenditures</b>		<b>107,413</b>	<b>106,568</b>	<b>119,008</b>	<b>120,000</b>	<b>119,920</b>	<b>120,000</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>4,700</b>	<b>(3,367)</b>	<b>(15,218)</b>	<b>-</b>	<b>(5,920)</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>84,079</b>	<b>88,779</b>	<b>85,412</b>	<b>70,194</b>	<b>70,194</b>	<b>64,274</b>	
<b>Fund Balance December 31st</b>		<b>88,779</b>	<b>85,412</b>	<b>70,194</b>	<b>70,194</b>	<b>64,274</b>	<b>64,274</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>306</b>				

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**POLICE DONATION TRUST FUND**

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
824.0000.47700	Donations - Police Dept.	-	-	-	-	112	-	0.00%
824.0000.47701	Donations - DARE Program	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	-	-	<b>112</b>	-	0.00%
824.6530.53210	Lease - Phone	-	-	-	-	-	-	0.00%
824.6530.53930	DARE Expenses	-	-	-	-	-	-	0.00%
824.6530.53990	Other Contractual	-	25	-	-	-	-	0.00%
824.6530.54700	Other Supplies	-	-	138	500	-	500	0.00%
824.6530.55200	Equipment	-	-	-	-	-	-	0.00%
824.6530.55201	Dare Program Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	<b>25</b>	<b>138</b>	<b>500</b>	-	<b>500</b>	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>(25)</b>	<b>(138)</b>	<b>(500)</b>	<b>112</b>	<b>(500)</b>	
<b>Fund Balance January 1st</b>		<b>1,540</b>	<b>1,540</b>	<b>1,515</b>	<b>1,377</b>	<b>1,377</b>	<b>1,489</b>	
<b>Fund Balance December 31st</b>		<b>1,540</b>	<b>1,515</b>	<b>1,377</b>	<b>877</b>	<b>1,489</b>	<b>989</b>	
<b>Reserve For Encumbrances</b>		-	-					

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**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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	17,592	50,645	64,430	50,000	30,000	35,000	-30.00%
<b>Total Receipts</b>		<b>17,592</b>	<b>50,645</b>	<b>64,430</b>	<b>50,000</b>	<b>30,000</b>	<b>35,000</b>	<b>-30.00%</b>
830.6550.57300	Contractor Maint. Deposits	28,995	49,842	43,388	71,000	30,000	35,000	-50.70%
<b>Total Expenditures</b>		<b>28,995</b>	<b>49,842</b>	<b>43,388</b>	<b>71,000</b>	<b>30,000</b>	<b>35,000</b>	<b>-50.70%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(11,403)</b>	<b>803</b>	<b>21,042</b>	<b>(21,000)</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>46,043</b>	<b>34,640</b>	<b>35,443</b>	<b>56,485</b>	<b>56,485</b>	<b>56,485</b>	
<b>Fund Balance December 31st</b>		<b>34,640</b>	<b>35,443</b>	<b>56,485</b>	<b>35,485</b>	<b>56,485</b>	<b>56,485</b>	
<b>Reserve For Encumbrances</b>		<b>28,752</b>	<b>28,135</b>	<b>34,526</b>				

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**MEDICAL REIMBURSEMENT FUND**

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

<u>Account</u>	<u>Description</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>	<u>2011-12 % Inc/Dec</u>
832.0000.47650	Flex Spending - Deductions	-	32,737	40,187	43,000	30,000	13,500	-68.60%
832.0000.49110	Transfers - General Fund	-	-	-	-	-	5,000	100.00%
<b>Total Receipts</b>		<b>-</b>	<b>32,737</b>	<b>40,187</b>	<b>43,000</b>	<b>30,000</b>	<b>18,500</b>	<b>-56.98%</b>
832.6150.53965	Flex Spending - Expenses	-	28,257	47,713	39,000	26,000	12,954	-66.78%
<b>Total Expenditures</b>		<b>-</b>	<b>28,257</b>	<b>47,713</b>	<b>39,000</b>	<b>26,000</b>	<b>12,954</b>	<b>-66.78%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>-</b>	<b>4,480</b>	<b>(7,526)</b>	<b>4,000</b>	<b>4,000</b>	<b>5,546</b>	
<b>Fund Balance January 1st</b>		<b>-</b>	<b>-</b>	<b>4,480</b>	<b>(3,046)</b>	<b>(3,046)</b>	<b>954</b>	
<b>Fund Balance December 31st</b>		<b>-</b>	<b>4,480</b>	<b>(3,046)</b>	<b>954</b>	<b>954</b>	<b>6,500</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>					

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<b><u>APPROPRIATION</u></b>	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
<b><u>CAPITAL OUTLAY OR EXPENDITURE</u></b>	An expenditure for an asset with an estimated life or usefulness of at least five years including re-constructions, enlargements and extensions of existing assets (Minimum costs - \$750.00).
<b><u>CONTINGENCIES</u></b>	Budgeted (appropriated) or unbudgeted reserves for unforeseen emergencies, unanticipated expenditures of a non-recurring nature, claims and damages and increases in service costs.
<b><u>DEBT</u></b>	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).
<b><u>DISBURSEMENTS</u></b>	Money paid out for expenditure and non-governmental purposes.
<b><u>EXPENDITURE</u></b>	Expense for personal services, other operation and maintenance, capital improvements and interest.
<b><u>FINES, COSTS AND FORFEITURES</u></b>	Fines and penalties imposed for violations of law and forfeitures of deposits such as bonds for court appearances.
<b><u>FUND</u></b>	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.
<b><u>FUND TYPES</u></b>	
<b><u>Governmental Funds</u></b>	<u>General Fund</u> – 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.

### **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.

**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  
2012 OPERATING BUDGET**

**GENERAL INFORMATION**

INCORPORATED AS A CITY	1960
FORM OF GOVERNMENT	COUNCIL-MANAGER
POPULATION	9,689 (2010 CENSUS)
AREA	7.5 SQUARE MILES
MILES OF STREET	60 MILES
INCOME TAX RATE	1.5% (Effective 7-1-11)
FULL TIME CITY EMPLOYEES	70
POLICE OFFICERS	19
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY