

Brookville City Council  
Budget Work Session  
December 12, 2022

The Budget Work Session of the Brookville City Council was called to order by Mayor Letner at 6:00 p.m. on December 12, 2022. The meeting was held in the City Council Chambers and virtually using the Cisco WebEx application. The Pledge of Allegiance was recited. Members Fowler, Schreier, Requarth and Wilder; Manager Keaton, Finance Director Brandt, Fire Chief Fletcher and Police Chief Jerome were present. Members Crane and Zimmerlin, and Clerk Duncan were absent.

Roll Call by Finance Director Brandt.

Motion by Fowler, second by Wilder to adopt the Agenda as presented. All yeas, motion carried.

Manager Keaton thanked City Council, Department Heads, and employees for leading Brookville through a successful 2022. Twenty twenty-two seemed like old times where we saw an increase in income tax, motel tax, local government funds, and interest on investment receipts in the General Fund, which allowed us to add a full-time employee in the Fire Department; an increase in donations and rentals in our Park Fund which allowed us to extend electric services in Golden Gate Park and to replace the awning on the Leiber Building; we also realized an increase in zoning permits and water and sewer tap-in fees due to new housing development. On the flip side, we are still amid uncertain times, with recession fears and inflation and how they may impact our budget. Finance Director Brandt is projecting \$3.5 million dollars in income tax revenue for 2023, an increase of \$350,000 from 2022's budgeted income tax. Income tax accounts for 67% of the General Fund revenue. The City's greatest growth in the city's budget has been in personnel costs, which is the greatest cost to most cities. Payroll and benefits account for 35% of the 2023 Budget. In the 2023 Budget, we included a couple vehicles, but that is subject to change due to the shortage of vehicles. We will continue to monitor this situation and make decisions accordingly. Manager Keaton announced at this time she will turn the 2023 Budget Presentation over to Finance Director Brandt.

Finance Director Brandt presented a Power Point Presentation of the 2023 Budget. A copy of the presentation is attached to the minutes.

Finance Director Brandt explained the City has 16 Funds. Two new funds were added in 2022- the Ohioone Opioid Fund and the FEMA fund for the fire grant that we received. Finance Director Brandt provided a brief explanation of the General Fund and the projected 2023 Revenues and Expenditures from the General Fund.

Member Fowler inquired whether the bulk of the revenue increase is from the Perry Township levy?

Finance Director Brandt replied the levy generated \$119,000 for the General Fund, which is a good amount but not the majority of it.

Manager Keaton commented the \$302,100 in the Misc. Donation-Rent-Interest is the advance that we will pay back when we close on the sale of the 18-acre site in February.

Finance Director Brandt presented the 2023 Police Department Budget.

Finance Director Brandt advised the Capital Outlay includes a new cruiser and the upfitting that goes along with a new cruiser.

Discussion followed regarding the cost of purchasing and upfitting cruisers, the rotation of vehicles in our fleet based on mileage and the availability of new cruisers.

Member Schreier commented the budgeted amount for Salaries/Wages did not increase as much as he thought it would.

Finance Director Brandt replied the Police Department staff is younger and not maxed out on the pay scale. Fire Department wages will increase significantly, due to adding a full-time employee in 2022, step increases for part timers and the likelihood that Ohio Police & Fire Pension Fund will be increasing the employer contribution rate in 2023.

Finance Director Brandt presented the 2023 Fire Department Budget.

Fire Chief Fletcher commented the Fire Department works hard to maintain a part-time staff by keeping our pay as competitive as we can with neighboring communities. Fire Chief Fletcher advised we are replacing the MDTs in our fire apparatus with iPads, stating it will be a cost savings measure for the Fire Department.

Discussion followed regarding the cost of fuel and how it affects the budget.

Fire Chief Fletcher advised we use an SUV as a chase vehicle on ambulance runs versus sending a fire truck. This saves on fuel costs as well as wear and tear on our fire trucks. We will look at replacing this chase vehicle toward the end of the year and may be able to replace it with a used vehicle rather than new.

Member Requarth asked if we will need to replace a medic soon?

Fire Chief Fletcher advised we will discuss purchasing an ambulance toward the end of the year, but it is not a critical need at this time. Ambulances must be ordered appropriately 16-24 months in advance and the price often increases by the time the order arrives.

Finance Director Brandt presented the 2023 Government and Administration Budget.

Finance Director Brandt reported the projected carryover for the General Fund is \$579,200, compared to last year's estimated carryover of \$127,000. The Capital Outlay includes a new car for the City Manager. The current City Manager vehicle would be rotated to serve as the Zoning vehicle.

Finance Director Brandt presented the 2023 Service Department Budget. This includes the Street M&R, Park, Water, Sewer, Refuse and Stormwater Funds.

Finance Director Brandt reported the Street Fund includes a 19% increase. This includes the Hay Avenue Phase II Project, and a new pick-up lift truck, a bobcat and gator.

Manager Keaton advised the liftgate truck was in the 2022 budget. Our current liftgate truck is 22 years old. It is used frequently for hauling lawn mowers, used motor oil and other things. The plan is to convert our 2015 truck to a liftgate truck and then order a new or used truck in good condition to replace it. We would then sell the 2000 Chevy on GovDeals.

Manager Keaton reported our current mini excavator struggles when lifting concrete. We would like to replace that with an E42 model with an extendable arm and better hydraulics. The new excavator is \$71,407 and our current excavator has a trade-in value of \$32,500. Our current gator is a 2004 model with 3,000 hours on it.

Member Schreier asked if we get a better price on a trade-in than putting it on GovDeals?

Member Requarth advised when the school has equipment to sell, he lists it on GovDeals with a reserve price set at the trade-in value. If it does not bring the trade-in price, he trades it in.

Manager Keaton replied we can do that with this excavator.

Member Fowler asked what our General Fund carryover was from 2021 going into 2022?

Manager Keaton replied the beginning balance in the General Fund this year was \$1.6 million.

Member Fowler commented the carryover this year is \$1.4 million. It is progressively getting lower.

Member Schreier observed we ended up carrying over \$1.3 million more than we projected.

Finance Director Brandt advised under Contractual Services, our Mechanic will be taking classes to become certified in repairing emergency vehicles.

Fire Chief Fletcher stressed the importance of our Fleet Mechanic having this certification from a liability standpoint.

Finance Director Brandt presented the 2023 Park and Recreational Budget.

Finance Director Brandt advised the increase in expenditures are for a portion of the bobcat and gator expense, as well as some re-paving of the parking lots.

Manager Keaton reported there are also plans to replace all of the playground mulch with a Solid Waste Grant and local share funds from the City.

Finance Director Brandt advised there is no change from last year in the 2023 Land Reutilization Revenues and Expenditures.

Finance Director Brandt reported we expect to receive approximately \$1,800 in Ohioone Opioid Revenue Funds this year.

Finance Director Brandt presented the 2023 Law Enforcement Revenues & Expenditures Fund.

Finance Director Brandt stated the Law Enforcement Fund took a big hit this year with expenditures for body cams and accessories that came with that.

Finance Director Brandt presented the 2023 Local Fiscal Recovery Fund, which includes the Main Street Water Line Project and a possible electrical panel upgrade for the WWTP.

Finance Director Brandt presented the 2023 FEMA Revenues & Expenditures Fund.

Finance Director Brandt presented the 2023 Bond Retirement Revenues & Expenditures Fund and the 2022 Note Retirement Revenues & Expenditures Fund.

Finance Director Brandt presented the 2023 Capital Improvement Fund.

Finance Director Brandt presented the 2023 Fire Capital Improvement Fund.

Finance Director Brandt presented the 2023 Water Fund.

Finance Director Brandt presented the 2023 Sewer Fund.

Finance Director Brandt advised we will be looking at increasing the sewer rate in the very near future.

Discussion followed regarding the Sewer Fund.

Finance Director Brandt presented the 2023 Stormwater Fund and 2023 Refuse Fund.

Discussion followed regarding the projected refuse rate increase and selling our refuse truck.

Finance Director Brandt presented a comparison of 2023 Budget Totals compared to 2022 Budget Totals and 2022 Revenues and Expenditures.

Member Schreier asked Finance Director Brandt what her biggest finance concern is in the upcoming year?

Finance Director Brandt replied she hopes to see increases in income tax, which she estimated low. Our weakest fund is the Sewer Fund, as the WWTP is expensive to maintain.

Discussion followed regarding maintaining the WWTP and employer counts and projected income tax revenue.

Discussion was held regarding the General Fund balance.

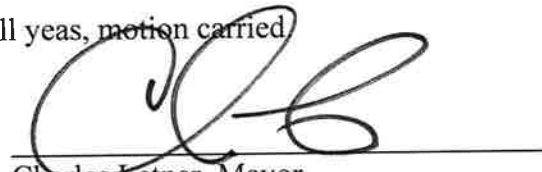
Manager Keaton stated in closing, she would like to reiterate to Council that for 2023, just like during 2022 and every other year, Staff will constantly monitor expenditures and receipts and keep Council informed. By law, cities must keep a balanced budget. Staff will continue to focus on economic development and bringing more jobs to Brookville.

Manager Keaton thanked Finance Director Brandt for a commendable job preparing the 2023 Budget.

Mayor Letner thanked Finance Director Brandt for her hard work in preparing the budget and thanked all staff for being mindful and frugal with the city's money.

Motion by Fowler, second by Wilder to adjourn. All yeas, motion carried

  
\_\_\_\_\_  
Sonja Keaton, City Manager

  
\_\_\_\_\_  
Charles Letner, Mayor

# 2023 Budget Work Session

Michelle Brandt  
Director of Finance

1

## City of Brookville Funds

- ▶ The City has 16 Funds:
  - ▶ General Fund
  - ▶ Street M&R Fund
  - ▶ Park & Recreation Fund
  - ▶ Land Reutilization Fund
  - ▶ Local Fiscal Recovery Fund
  - ▶ Law Enforcement
  - ▶ Ohioone Opioid
  - ▶ FEMA
  - ▶ Bond Retirement Fund
  - ▶ Note Retirement-NorthBrook Fund
  - ▶ Capital Improvement Fund
  - ▶ Fire Capital Improvement Fund
  - ▶ Water Fund
  - ▶ Sanitary Sewer Fund
  - ▶ Stormwater Fund
  - ▶ Refuse Fund

2

## General Fund

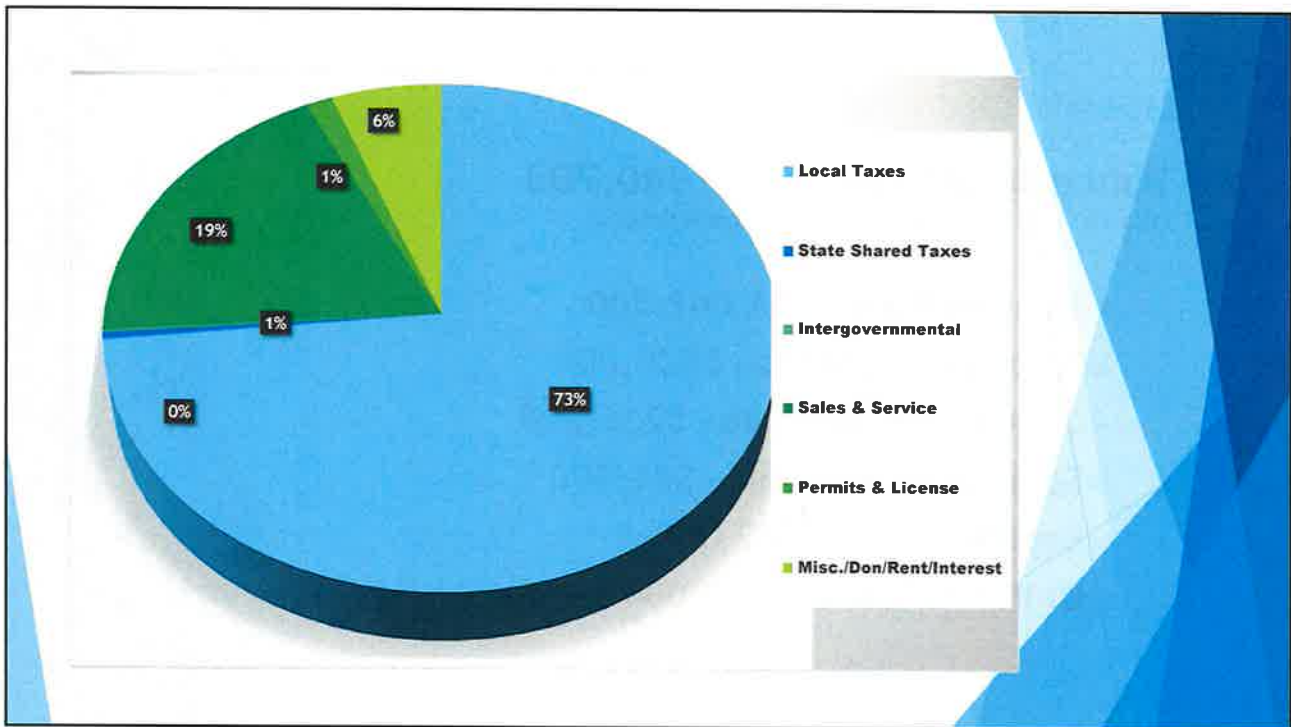
- ▶ The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- ▶ The General Fund is the City's largest Fund.

3

## General Fund Revenues - 2023

- ▶ General Fund Estimated Revenues for 2023 - \$5,210,100
  - ▶ Local Taxes - \$3,812,600
    - ▶ Real Estate Property Tax, City Income Tax, Motel Tax, LGF
      - ▶ City Income Tax - \$3,500,000, or 67% of General Fund Revenue
  - ▶ State Shared Taxes - \$25,400
    - ▶ Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
  - ▶ Intergovernmental - \$5,000
    - ▶ Fire/EMS Grants
  - ▶ Sales & Service - \$987,000
    - ▶ Fire Protection Contracts, EMS Billing, Misc. Sales & Service
  - ▶ Permits & License - \$71,500
    - ▶ Fines & Forfeits, Zoning Permits, Franchise Fees
  - ▶ Misc.-Donation-Rent-Interest - \$302,100
    - ▶ Sales Equipment, Interest on Investments, Donations, Rent, Advance

4



5

## General Fund Expenditures - 2023

- ▶ General Fund Expenditures for 2023
  - ▶ Police Department Operating & Capital
  - ▶ Fire Department Operating
  - ▶ Government & Administrative Department Operating, Capital & Transfers

6

## General Fund - Police Department

### ► Police Department - \$1,940,700 ((\$28,700 or 1.50% increase over 2022 Appropriations)

- Salaries/Wages - \$1,042,500
- Employee Benefits - \$500,000
- Contractual Services - \$236,300
- Supplies & Materials - \$81,900
- Capital Outlay - \$62,000
- Uniforms/Travel - \$18,000

7

## General Fund - Fire Department

### ► Fire Department - \$1,509,850 ((\$239,785 or 18.88% increase over 2022 Appropriations)

- Salaries/Wages - \$889,500
- Employee Benefits - \$164,000
- Contractual Services - \$322,850
- Supplies & Materials - \$118,000
- Uniforms/Travel - \$15,500

8

## General Fund - Government & Administration

### ▶ Government & Administration - \$2,580,350

(\$31,695 or 1.24% increase over 2022 Appropriations)

- ▶ Salaries/Wages - \$470,500
- ▶ Employee Benefits - \$125,500
- ▶ Contractual Services - \$742,150
- ▶ Supplies & Materials - \$29,500
- ▶ Capital Outlay - \$45,000
- ▶ **Transfers - \$1,161,200**
- ▶ Uniforms/Travel - \$1,500
- ▶ Contingency - \$5,000

9

## General Fund Projected Carryover

### ▶ GENERAL FUND

|                                            |                        |
|--------------------------------------------|------------------------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ 1,400,000.00        |
| ▶ Estimated Revenues - 2023                | \$ 5,210,100.00        |
| ▶ Estimated Expenses - 2023                | <b>\$ 6,030,900.00</b> |
| ▶ Estimated Carryover for 2024             | <u>\$ 579,200.00</u>   |

10

## Service Department Expenditures

### ► Service Department Expenditures

|                     |                        |
|---------------------|------------------------|
| ► Street M & R Fund | \$ 1,697,799.00        |
| ► Park Fund         | \$ 321,260.00          |
| ► Water Fund        | \$ 1,475,592.00        |
| ► Sewer Fund        | \$ 817,180.00          |
| ► Stormwater Fund   | \$ 232,404.00          |
| ► Refuse Fund       | \$ 380.00              |
| <b>TOTAL</b>        | <b>\$ 4,544,615.00</b> |

11

## Street M&R Revenues - 2023

### ► Street M&R Fund Estimated Revenues for 2023 - \$1,687,354

- State Shared Taxes - \$448,500
  - Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
- Assessments - \$8,000
  - Grass Mowing, Sidewalk/Curb Assessments
- OPWC Grant / Loan - \$599,254
- Sales & Service - \$76,500
  - Service Center Reimbursement, Misc. Sales & Service
- Miscellaneous & Interest - \$5,100
  - Equipment Sales, Interest
- Transfer-in from General Fund - \$550,000 (32.6% of Estimated Revenue)

12

## Street M&R Expenditures

### ▶ Street M&R Fund Expenditures for 2023- \$1,697,799

(\$272,449 or 19.11% increase over 2022 Appropriations)

- ▶ Salaries/Wages - \$415,000
- ▶ Employee Benefits - \$175,400
- ▶ Contractual Services - \$143,000
- ▶ Supplies & Materials - \$150,020
- ▶ Capital Outlay - \$677,254
  - ▶ Pickup/Lift Truck, Hay Ave Phase II, Bobcat, Gator
- ▶ Uniforms/Travel - \$4,000
- ▶ Debt Service - \$133,125
  - ▶ Market Street Extension-SIB Loan, Hay Ave Phase I

13

## Street M&R Projected Carryover

### ▶ STREET M&R FUND

|                                            |                        |
|--------------------------------------------|------------------------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ 50,000.00           |
| ▶ Estimated Revenues - 2023                | \$ 1,687,354.00        |
| ▶ Estimated Expenses - 2023                | <b>\$ 1,697,799.00</b> |
| ▶ Estimated Carryover for 2024             | <u>\$ 39,555.00</u>    |

14

## Park & Recreation Revenues - 2023

- ▶ **Park & Rec. Fund Estimated Revenues for 2023 - \$241,900**
  - ▶ Sales & Service - \$15,000
  - ▶ Ball Diamond - \$21,800
    - ▶ Concession Stand Proceeds, League Fees, Ball Diamond Lights
  - ▶ Miscellaneous, Donation & Rent - \$55,100
    - ▶ Equipment Sales, Donations, Building Rentals
  - ▶ Transfer-in from General Fund - \$150,000 (62.01% of Estimated Revenue)

15

## Park & Recreation Expenditures

- ▶ **Park & Rec. Fund Expenditures for 2023 - \$321,260**  
 (\$79,800 or 33.05% increase from 2022 Appropriations)
  - ▶ Salaries/Wages - \$78,500
  - ▶ Employee Benefits - \$33,100
  - ▶ Contractual Services - \$102,650
  - ▶ Supplies & Materials - \$35,100
  - ▶ Capital Outlay - \$70,000
    - ▶ Paving, Gator, Bobcat
  - ▶ Uniforms/Travel - \$1,910

16

## Park & Recreation Projected Carryover

### ► PARK & REC. FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 160,000.00        |
| ► Estimated Revenues - 2023                | \$ 241,900.00        |
| ► Estimated Expenses - 2023                | <b>\$ 321,260.00</b> |
| ► Estimated Carryover for 2024             | <u>\$ 80,640.00</u>  |

17

## Land Reutilization Revenues & Expenditures

► Land Reutilization Fund Estimated Revenues for 2023 - \$0

► Land Reutilization Fund Expenditures for 2023 - \$0

### ► LAND REUTILIZATION FUND

|                                            |                     |
|--------------------------------------------|---------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 39,267.00        |
| ► Estimated Revenues - 2023                | \$ -                |
| ► Estimated Expenses - 2023                | <b>\$ -</b>         |
| ► Estimated Carryover for 2024             | <u>\$ 39,267.00</u> |

18

## Ohioone Opioid Revenues & Expenditures

- ▶ Ohioone Opioid Fund Estimated Revenues for 2023 - \$1,789.09

- ▶ Ohioone Opioid Fund Expenditures for 2023 - \$0

### ▶ OHIOONE OPIOID FUND

|                                            |    |          |
|--------------------------------------------|----|----------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ | 1,872.37 |
| ▶ Estimated Revenues - 2023                | \$ | 1,789.09 |
| ▶ Estimated Expenses - 2023                | \$ | -        |
| ▶ Estimated Carryover for 2024             | \$ | 3,661.46 |

19

## Law Enforcement Revenues & Expenditures

- ▶ Law Enforcement Fund Estimated Revenues for 2023 - \$1,100
  - ▶ Donations, DUI & RIF

- ▶ Law Enforcement Fund Expenditures for 2023 - \$1,100

### ▶ LAW ENFORCEMENT FUND

|                                            |    |          |
|--------------------------------------------|----|----------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ | 5,500.00 |
| ▶ Estimated Revenues - 2023                | \$ | 1,100.00 |
| ▶ Estimated Expenses - 2023                | \$ | 1,100.00 |
| ▶ Estimated Carryover for 2024             | \$ | 5,500.00 |

20

## Local Fiscal Recovery Fund

- ▶ Local Fiscal Recovery Fund Estimated Revenues for 2023 - \$0
- ▶ Local Fiscal Recovery Fund Expenditures for 2023 - \$411,716
  - ▶ Main St Waterline, WWTP Electrical Panel Upgrade

### ▶ LOCAL FISCAL RECOVERY FUND

|                                          |                      |
|------------------------------------------|----------------------|
| Estimated Carryover or Reserve from 2022 | \$ 574,114.17        |
| Estimated Revenues - 2023                | \$ -                 |
| Estimated Expenses - 2023                | <b>\$ 411,716.00</b> |
| Estimated Carryover for 2024             | <u>\$ 162,398.17</u> |

21

## FEMA Revenues & Expenditures

- ▶ FEMA Fund Estimated Revenues for 2023 - \$180,761.90
  - ▶ SCBA Grant
- ▶ FEMA Fund Expenditures for 2023 - \$180,761.90

### ▶ FEMA FUND

|                                          |                      |
|------------------------------------------|----------------------|
| Estimated Carryover or Reserve from 2022 | \$ -                 |
| Estimated Revenues - 2023                | \$ 180,761.90        |
| Estimated Expenses - 2023                | <b>\$ 180,761.90</b> |
| Estimated Carryover for 2024             | <u>\$ -</u>          |

22

## Bond Retirement Revenues & Expenditures

- ▶ Bond Retirement Fund Estimated Revenues for 2023 - \$371,200
  - ▶ Transfer-in from General Fund

- ▶ Bond Retirement Fund Expenditures for 2023 - \$371,800

### ▶ BOND RETIREMENT FUND

|                                          |                      |
|------------------------------------------|----------------------|
| Estimated Carryover or Reserve from 2022 | \$ 693.00            |
| Estimated Revenues - 2023                | \$ 371,200.00        |
| Estimated Expenses - 2023                | <b>\$ 371,800.00</b> |
| Estimated Carryover for 2024             | \$ 93.00             |

23

## Note Retirement Revenues & Expenditures

- ▶ Note Retirement Fund Estimated Revenues for 2023 - \$90,000
  - ▶ Transfer-in from General Fund

- ▶ Note Retirement Fund Expenditures for 2023 - \$90,542

### ▶ NOTE RETIREMENT-NORTHBROOK FUND

|                                          |                     |
|------------------------------------------|---------------------|
| Estimated Carryover or Reserve from 2022 | \$ 944.00           |
| Estimated Revenues - 2023                | \$ 90,000.00        |
| Estimated Expenses - 2023                | <b>\$ 90,542.00</b> |
| Estimated Carryover for 2024             | \$ 402.00           |

24

## Capital Improvement Revenues - 2023

- ▶ **Capital Improvement Fund Estimated Revenues for 2023 - \$358,828**
  - ▶ Grant Funds - \$129,328
    - ▶ County Perm. Tax, Solid Waste Recycling Grant
  - ▶ Assessments - \$7,000
    - ▶ Sidewalk & Curb Assessments
  - ▶ Miscellaneous - \$0
  - ▶ Sale of Land, Donation, Rent - \$222,500
  - ▶ Transfer-in from General Fund - \$0

25

## Capital Improvement Expenditures

- ▶ **Capital Improvement Fund Expenditures for 2023 - \$354,328**  
 (\$185,672 or 34.38% decrease from 2022 Appropriations)

- ▶ Capital Outlay - \$154,328
  - ▶ Co. Perm Tax St. Proj. & Capital needs that may arise
- ▶ Advance Out - \$200,000
  - ▶ Pay back 2020 Advance for sale of land

26

## Capital Improvement Projected Carryover

### ▶ CAPITAL IMPROVEMENT FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ 165,000.00        |
| ▶ Estimated Revenues - 2023                | \$ 358,828.00        |
| ▶ Estimated Expenses - 2023                | <b>\$ 354,328.00</b> |
| ▶ Estimated Carryover for 2024             | <hr/> \$ 169,500.00  |

27

## Fire Capital Improvement Revenues - 2023

- ▶ Fire Capital Improvement Fund Estimated Revenues for 2023 - \$461,261.90
  - ▶ Grant Funds - \$0
  - ▶ Sales & Service - \$279,000
    - ▶ Fire Protection Contracts, EMS Billing
  - ▶ Miscellaneous, Donation, Interest - \$182,261.90
    - ▶ Donations, Transfer In from FEMA fund

28

## Fire Capital Improvement Expenditures

### ► Fire Capital Improvement Fund Expenditures for 2023 - \$365,520

(\$218,520 or 148.65% increase over 2022 Appropriations)

- Lease Payments (Medic) - \$51,720
- Capital Outlay - \$313,800
  - Personal Protective Gear, Floor Scrubber, Training Center Improvements, SCBA FEMA Grant purchase

29

## Fire Capital Improvement Projected Carryover

### ► FIRE CAPITAL IMPROVEMENT FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 245,000.00        |
| ► Estimated Revenues - 2023                | \$ 461,261.90        |
| ► Estimated Expenses - 2023                | <b>\$ 365,520.00</b> |
| ► Estimated Carryover for 2024             | <b>\$ 340,741.90</b> |

30

## Water Revenues - 2023

### ▶ Water Fund Estimated Revenues for 2023 - \$1,572,327

- ▶ Assessments - \$5,000
- ▶ Intergovernmental - \$175,827
- ▶ Sales & Service - \$1,389,500
- ▶ Miscellaneous, Donation, Interest - \$0
- ▶ Utility Payment Overages - \$2,000
- ▶ Transfer from General Fund - \$0

31

## Water Expenditures

### ▶ Water Fund Expenditures for 2023 - \$1,475,592

(\$64,628 or 4.20% decrease over 2022 Appropriations)

- ▶ Salaries/Wages - \$167,000
- ▶ Employee Benefits - \$73,500
- ▶ Contractual Services - \$900,000
- ▶ Supplies & Materials - \$12,100
- ▶ Capital Outlay - \$216,327
  - ▶ Lift Truck/Bobcat
  - ▶ OPWC Projects - Hay, Phase II
- ▶ Uniforms/Travel - \$1,800
- ▶ Debt Service - \$104,865
  - ▶ Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan, Hay Ave Phase I, Walnut St

32

## Water Projected Carryover

### ► WATER FUND

|                                            |                        |
|--------------------------------------------|------------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 1,045,000.00        |
| ► Estimated Revenues - 2023                | \$ 1,572,327.00        |
| ► Estimated Expenses - 2023                | <b>\$ 1,475,592.00</b> |
| ► Estimated Carryover for 2024             | <b>\$ 1,141,735.00</b> |

33

## Sanitary Sewer Revenues - 2023

### ► Sewer Fund Estimated Revenues for 2023- \$665,000

- Assessments - \$3,000
- Sales & Service - \$662,000
- Transfer from General Fund - \$0

34

## Sewer Expenditures

### ► Sewer Fund Expenditures for 2023 - \$817,180

(\$349,020 or 29.93% decrease over 2022 Appropriations)

- Salaries/Wages - \$197,000
- Employee Benefits - \$85,600
- Contractual Services - \$260,700
- Supplies & Materials - \$30,700
- Capital Outlay - \$125,000
  - Lift Truck
  - Bobcat
  - Any Capital needs that arise
- Uniforms/Travel - \$1,800
- Debt Service - \$116,380
  - WWTP Improvements Phase I & II, Market St. SIB Loan

35

## Sewer Projected Carryover

### ► SEWER FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 400,000.00        |
| ► Estimated Revenues - 2023                | \$ 665,000.00        |
| ► Estimated Expenses - 2023                | <b>\$ 817,180.00</b> |
| ► Estimated Carryover for 2024             | \$ 247,820.00        |

36

## Stormwater Revenues - 2023

- ▶ **Stormwater Fund Estimated Revenues for 2023 - \$270,254**
  - ▶ Assessments - \$500
  - ▶ OPWC Grant - \$34,814
  - ▶ OPWC Loan - \$104,440
  - ▶ Sales & Service - \$130,500
  - ▶ Transfer from General Fund - \$0

37

## Stormwater Expenditures

- ▶ **Stormwater Fund Expenditures for 2023 - \$232,404**

(\$28,796 or 11.02% decrease over 2022 Appropriations)

- ▶ Salaries/Wages - \$19,000
- ▶ Employee Benefits - \$11,600
- ▶ Uniforms - \$500
- ▶ Contractual Services - \$46,850
- ▶ Supplies & Materials - \$3,000
- ▶ Capital Improvements - \$147,254
  - ▶ Bobcat
  - ▶ Lift Truck
  - ▶ Hay Ave, Phase II

38

## Stormwater Projected Carryover

### ► STORMWATER FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ► Estimated Carryover or Reserve from 2022 | \$ 89,000.00         |
| ► Estimated Revenues - 2023                | \$ 270,254.00        |
| ► Estimated Expenses - 2023                | <b>\$ 232,404.00</b> |
| ► Estimated Carryover for 2024             | <b>\$ 126,850.00</b> |

39

## Refuse Revenues - 2023

### ► Refuse Fund Estimated Revenues for 2023 - \$620,865

- Assessments - \$3,500
- Sales & Service - \$617,365
- Transfer from General Fund - \$0

40

## Refuse Expenditures

### ▶ Refuse Fund Expenditures for 2023 - \$570,380

(\$102,530 or 21.92% increase from 2022 Appropriations)

- ▶ Salaries/Wages - \$37,360
- ▶ Employee Benefits - \$16,620
- ▶ Contractual Services - \$514,400
- ▶ Supplies & Materials - \$2,000

41

## Refuse Projected Carryover

### ▶ REFUSE FUND

|                                            |                      |
|--------------------------------------------|----------------------|
| ▶ Estimated Carryover or Reserve from 2022 | \$ 220,000.00        |
| ▶ Estimated Revenues - 2023                | \$ 620,865.00        |
| ▶ Estimated Expenses - 2023                | <b>\$ 570,380.00</b> |
| ▶ Estimated Carryover for 2024             | <b>\$ 270,485.00</b> |

42

## 2023 Budget Totals

- ▶ 2023 Total Budget - \$12,921,283 (+2.65%)
- ▶ 2023 Payroll - \$3,316,360 (+7.99%)
- ▶ 2023 Benefits - \$1,174,320 (+5.01%)
- ▶ 2023 Payroll/Benefits - \$4,490,680 (+7.19%)  
Payroll & Benefits - 34.75% of 2023 Budget
- ▶ 2023 Capital Projects/Equip. - \$2,274,399
- ▶ 2023 Transfers - \$1,161,200 (+3.93%)

## 2022 Budget Totals

- ▶ 2022 Total Budget - \$12,587,768 (+17.56%)
- ▶ 2022 Payroll - \$3,071,000 (+3.61%)
- ▶ 2022 Benefits - \$1,118,300 (+.00004%)
- ▶ 2022 Payroll/Benefits - \$4,189,300 (+2.64%)  
Payroll & Benefits - 33.28% of 2022 Budget
- ▶ 2022 Capital Projects/Equip. - \$2,499,178
- ▶ 2022 Transfers - \$1,117,255 (+2.58%)

43

## 2022 Revenues

|                               | Original 2022        | Revised 2022<br>(Through<br>12/1/2022) | Variance          |
|-------------------------------|----------------------|----------------------------------------|-------------------|
| General Fund                  | \$ 4,358,050         | \$ 4,423,050                           | \$ 65,000         |
| Street M&R Fund               | \$ 1,417,600         | \$ 1,451,600                           | \$ 34,000         |
| Park & Rec Fund               | \$ 243,600           | \$ 292,600                             | \$ 49,000         |
| Land & Reutilization Fund     | \$ -                 | \$ -                                   | \$ -              |
| Local Fiscal Recovery Fund    | \$ 307,654           | \$ 310,111                             | \$ 2,457          |
| Law Enforcement Fund          | \$ 5,600             | \$ 20,600                              | \$ 15,000         |
| Ohioone Opioid Fund           | \$ -                 | \$ 1,873                               | \$ 1,873          |
| FEMA Fund                     | \$ -                 | \$ -                                   | \$ -              |
| Bond Retirement Fund          | \$ 368,000           | \$ 368,000                             | \$ -              |
| Note Retirement Fund          | \$ 74,255            | \$ 74,255                              | \$ -              |
| Capital Improvement Fund      | \$ 523,500           | \$ 523,500                             | \$ -              |
| Fire Capital Improvement Fund | \$ 198,500           | \$ 213,500                             | \$ 15,000         |
| Water Fund                    | \$ 1,644,245         | \$ 1,689,245                           | \$ 45,000         |
| Sanitary Sewer Fund           | \$ 687,500           | \$ 722,500                             | \$ 35,000         |
| Stormwater Fund               | \$ 296,500           | \$ 296,500                             | \$ -              |
| Refuse Fund                   | \$ 463,500           | \$ 463,500                             | \$ -              |
|                               | <u>\$ 10,588,504</u> | <u>\$ 10,850,834</u>                   | <u>\$ 262,330</u> |

44

## 2022 Expenditures

|                               | Original 2022        | Revised 2022<br>(Through<br>12/1/2022) | Variance          |
|-------------------------------|----------------------|----------------------------------------|-------------------|
| General Fund                  | \$ 5,730,720         | \$ 5,810,681                           | \$ 79,961         |
| Street M&R Fund               | \$ 1,425,350         | \$ 1,435,488                           | \$ 10,138         |
| Park & Rec Fund               | \$ 241,460           | \$ 273,648                             | \$ 32,188         |
| Land & Reutilization Fund     | \$ -                 | \$ -                                   | \$ -              |
| Local Fiscal Recovery Fund    | \$ 615,308           | \$ 615,308                             | \$ -              |
| Law Enforcement Fund          | \$ 5,600             | \$ 22,100                              | \$ 16,500         |
| Ohioone Opioid Fund           | \$ -                 | \$ -                                   | \$ -              |
| FEMA Fund                     | \$ -                 | \$ -                                   | \$ -              |
| Bond Retirement Fund          | \$ 372,600           | \$ 372,600                             | \$ -              |
| Note Retirement Fund          | \$ 74,260            | \$ 91,240                              | \$ 16,980         |
| Capital Improvement Fund      | \$ 540,000           | \$ 540,000                             | \$ -              |
| Fire Capital Improvement Fund | \$ 147,000           | \$ 147,000                             | \$ -              |
| Water Fund                    | \$ 1,540,220         | \$ 1,636,710                           | \$ 96,490         |
| Sanitary Sewer Fund           | \$ 1,166,200         | \$ 1,194,811                           | \$ 28,611         |
| Stormwater Fund               | \$ 261,200           | \$ 266,171                             | \$ 4,971          |
| Refuse Fund                   | \$ 467,850           | \$ 467,970                             | \$ 120            |
|                               | <u>\$ 12,587,768</u> | <u>\$ 12,873,726</u>                   | <u>\$ 285,958</u> |