



CITY COUNCIL WORK SESSION
Tuesday, December 5, 2023, 6:00 PM
301 SYCAMORE STREET, BROOKVILLE, OHIO 45309
937-833-2135
www.brookvilleohio.com

Join Onlin: <https://brookvilleoh.webex.com/brookvilleoh/j.php?MTID=m87261ec1e0365292e7c92eb4419ae7b7>

Meeting number: 2630 816 1406 Password: A3nC23ZqAsA

Join by phone: +1-415-655-0001 US Toll Access code: 263 081 61406

Agenda

- I. Opening of 2024 Budget Work Session**
 - a. Call to Order
 - b. Pledge of Allegiance
 - c. Roll Call
- II. Adoption of Agenda**
- III. Opening Comments by the City Manager**
- IV. 2024 Budget Presentation**
- V. Closing Comments**
- VI. Motion for Adjournment**

Please note: Council welcomes the comments and input of the public during Council Meetings. In order to provide an orderly fashion in which all interested parties have an opportunity to address Council, Council has adopted the following procedure for citizen's comments during any portion of the Council Meeting or Public Hearing.

Any citizen who wishes to address Council should state their name, address and then their comments. Speakers should not approach Council Members without first obtaining permission. After completion of their comments, Council would request that the speakers return to their seat so that any other interested persons could then be recognized and address Council.

The purpose of this procedure is to afford the maximum opportunity for citizen input without any type of disruption of the Council proceedings. While others are addressing Council from the podium, Council requests that audience members not make comments to Council or to other individuals to prevent any potential confusion or disruption.

Mayor Chuck Letner • Vice Mayor James Zimmerlin
Council Members: Stephen Crane • JD Fowler • Damian Kristof • Curt Schreier • Kim Wilder

2024 Budget Work Session

Michelle Brandt
Director of Finance

City of Brookville Funds

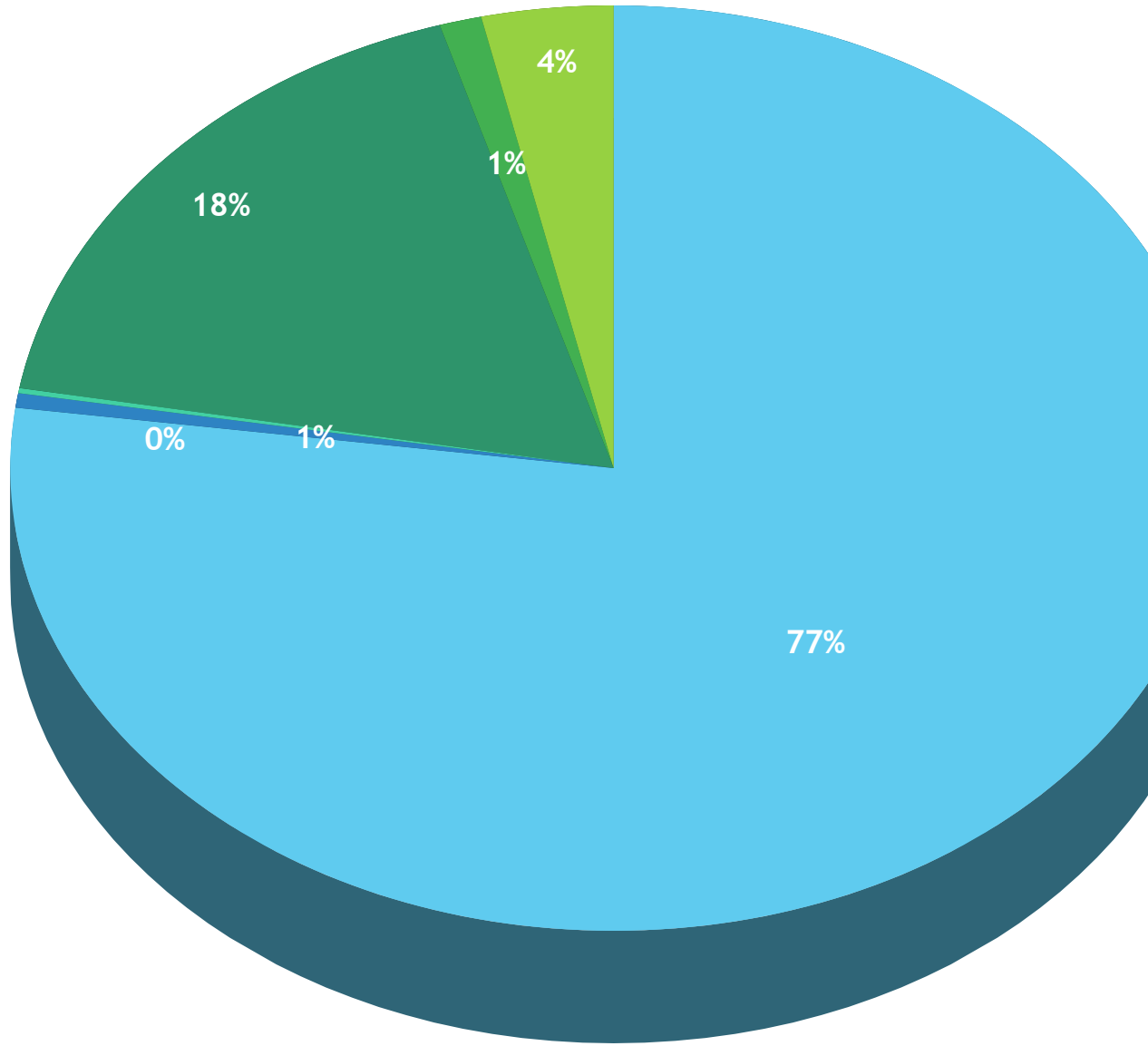
- ◆ The City has 15 Funds:
 - ◆ General Fund
 - ◆ Street M&R Fund
 - ◆ Park & Recreation Fund
 - ◆ Land Reutilization Fund
 - ◆ Local Fiscal Recovery Fund
 - ◆ Law Enforcement
 - ◆ Ohioone Opioid
 - ◆ Bond Retirement Fund
 - ◆ Note Retirement-NorthBrook Fund
 - ◆ Capital Improvement Fund
 - ◆ Fire Capital Improvement Fund
 - ◆ Water Fund
 - ◆ Sanitary Sewer Fund
 - ◆ Stormwater Fund
 - ◆ Refuse Fund

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.**

General Fund Revenues - 2024

- ◆ General Fund Estimated Revenues for 2024 - \$5,665,050
 - ◆ Local Taxes - \$4,367,000
 - ◆ Real Estate Property Tax, City Income Tax, Motel Tax, LGF
 - ◆ City Income Tax - \$4,000,000, or 70.61% of General Fund Revenue
 - ◆ State Shared Taxes - \$28,600
 - ◆ Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
 - ◆ Intergovernmental - \$10,000
 - ◆ Fire/EMS Grants
 - ◆ Sales & Service - \$995,850
 - ◆ Fire Protection Contracts, EMS Billing, Misc. Sales & Service
 - ◆ Permits & License - \$64,000
 - ◆ Fines & Forfeits, Zoning Permits, Franchise Fees
 - ◆ Misc.-Donation-Rent-Interest - \$199,600
 - ◆ Sales Equipment, Interest on Investments, Donations, Rent, Advance



- Local Taxes
- State Shared Taxes
- Intergovernmental
- Sales & Service
- Permits & License
- Misc./Don/Rent/Interest

General Fund Expenditures - 2024

- ◆ **General Fund Expenditures for 2024**
 - ◆ **Police Department Operating & Capital**
 - ◆ **Fire Department Operating**
 - ◆ **Government & Administrative Department Operating, Capital & Transfers**

General Fund - Police Department

◆ Police Department - \$2,081,350

(\$140,650 or 7.25% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$1,118,000
- ◆ Employee Benefits - \$539,000
- ◆ Contractual Services - \$260,050
- ◆ Supplies & Materials - \$78,800
- ◆ Capital Outlay - \$66,000
- ◆ Uniforms/Travel - \$19,500

General Fund - Fire Department

◆ Fire Department - \$1,924,550

(\$414,700 or 27.47% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$1,163,500
- ◆ Employee Benefits - \$234,500
- ◆ Contractual Services - \$381,550
- ◆ Supplies & Materials - \$125,000
- ◆ Uniforms/Travel - \$20,000

General Fund - Government & Administration

◆ Government & Administration - \$3,075,840 (\$495,490 or 19.20% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$550,500
- ◆ Employee Benefits - \$161,500
- ◆ Contractual Services - \$769,290
- ◆ Supplies & Materials - \$44,000
- ◆ Capital Outlay - \$125,000
- ◆ **Transfers - \$1,418,800**
- ◆ Uniforms/Travel - \$1,750
- ◆ Contingency - \$5,000

General Fund Projected Carryover

◆ GENERAL FUND

u Estimated Carryover or Reserve from 2023	\$ 1,800,000.00
u Estimated Revenues - 2024	\$ 5,665,050.00
u Estimated Expenses - 2024	\$ 7,081,740.00
u Estimated Carryover for 2025	<hr/> \$ 383,310.00

Service Department Expenditures

◆ Service Department Expenditures

u Street M & R Fund	\$ 1,905,100.00
u Park Fund	\$ 324,950.00
u Water Fund	\$ 3,227,615.00
u Sewer Fund	\$ 874,100.00
u Stormwater Fund	\$ 254,700.00
u Refuse Fund	\$ 603,700.00
TOTAL	<hr/> \$ 7,190,165.00

Street M&R Revenues - 2024

- ◆ **Street M&R Fund Estimated Revenues for 2024 - \$1,892,100**
 - ◆ **State Shared Taxes - \$478,500**
 - ◆ Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
 - ◆ **Assessments - \$8,000**
 - ◆ Grass Mowing, Sidewalk/Curb Assessments
 - ◆ **OPWC Grant / Loan - \$600,000**
 - ◆ **Sales & Service - \$102,500**
 - ◆ Service Center Reimbursement, Misc. Sales & Service
 - ◆ **Miscellaneous & Interest - \$3,100**
 - ◆ Equipment Sales, Interest
 - ◆ **Transfer-in from General Fund - \$700,000 (37% of Estimated Revenue)**

Street M&R Expenditures

◆ Street M&R Fund Expenditures for 2024- \$1,905,100 (\$207,301 or 12.21% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$420,000
- ◆ Employee Benefits - \$181,800
- ◆ Contractual Services - \$153,700
- ◆ Supplies & Materials - \$155,800
- ◆ Capital Outlay - \$865,500
 - ◆ Pickup, Hay Ave Phase II, Dump Truck, Mobile Lift, Wolf Creek Repaving, Gas Tank, Curb Replacement, Maple & Mound
- ◆ Uniforms/Travel - \$4,200
- ◆ Debt Service - \$124,100
 - ◆ Market Street Extension-SIB Loan, Hay Ave Phase I

Street M&R Projected Carryover

◆ STREET M&R FUND

u Estimated Carryover or Reserve from 2023	\$ 60,000.00
u Estimated Revenues - 2024	\$ 1,892,100.00
u Estimated Expenses - 2024	\$ 1,905,100.00
u Estimated Carryover for 2025	<hr/> \$ 47,000.00

Park & Recreation Revenues - 2024

- ◆ **Park & Rec. Fund Estimated Revenues for 2024 - \$334,900**
 - ◆ **Sales & Service - \$2,000**
 - ◆ **Ball Diamond - \$21,800**
 - ◆ **Concession Stand Proceeds, League Fees, Ball Diamond Lights**
 - ◆ **Miscellaneous, Donation & Rent - \$61,100**
 - ◆ **Equipment Sales, Donations, Building Rentals**
 - ◆ **Transfer-in from General Fund - \$250,000 (74.6% of Estimated Revenue)**

Park & Recreation Expenditures

◆ Park & Rec. Fund Expenditures for 2024 - \$324,950

(\$3,690 or 1.15% increase from 2024 Appropriations)

- ◆ Salaries/Wages - \$79,500
- ◆ Employee Benefits - \$39,100
- ◆ Contractual Services - \$117,350
- ◆ Supplies & Materials - \$37,100
- ◆ Capital Outlay - \$55,000
 - ◆ Truck, Dump Truck, Mowers, Gas Tank
- ◆ Uniforms/Travel - \$1,900

Park & Recreation Projected Carryover

◆ PARK & REC. FUND

u Estimated Carryover or Reserve from 2023	\$ 90,000.00
u Estimated Revenues - 2024	\$ 334,900.00
u Estimated Expenses - 2024	\$ 324,950.00
u Estimated Carryover for 2025	<hr/> \$ 99,950.00

Land Reutilization Revenues & Expenditures

◆ Land Reutilization Fund Estimated Revenues for 2024 - \$0

◆ Land Reutilization Fund Expenditures for 2024 - \$0

◆ LAND REUTILIZATION FUND

u Estimated Carryover or Reserve from 2023	\$ 39,267.00
u Estimated Revenues - 2024	\$ -
u Estimated Expenses - 2024	\$ -
u Estimated Carryover for 2025	<hr/> \$ 39,267.00

Ohioone Opioid Revenues & Expenditures

◆ Ohioone Opioid Fund Estimated Revenues for 2024 - \$5,000

◆ Ohioone Opioid Fund Expenditures for 2024 - \$0

◆ OHIOONE OPIOID FUND

u Estimated Carryover or Reserve from 2023	\$	4,800.00
u Estimated Revenues - 2024	\$	5,000.00
u Estimated Expenses - 2024	\$	-
u Estimated Carryover for 2025	\$	9,800.00

Law Enforcement Revenues & Expenditures

- ◆ Law Enforcement Fund Estimated Revenues for 2024 - \$1,100

- ◆ Donations, DUI & RIF

- ◆ Law Enforcement Fund Expenditures for 2024 - \$1,100

- ◆ LAW ENFORCEMENT FUND

u Estimated Carryover or Reserve from 2023	\$ 10,000.00
u Estimated Revenues - 2024	\$ 1,100.00
u Estimated Expenses - 2024	\$ 1,100.00
u Estimated Carryover for 2025	<hr/> \$ 10,000.00

Local Fiscal Recovery Fund

- ◆ Local Fiscal Recovery Fund Estimated Revenues for 2024 - \$1,007,065
- ◆ Local Fiscal Recovery Fund Expenditures for 2024 - \$1,159,933.81
 - ◆ Wolf Creek Watermain Project, Maple & Mound Resurfacing

- ◆ LOCAL FISCAL RECOVERY FUND

u Estimated Carryover or Reserve from 2022	\$ 152,868.81
u Estimated Revenues - 2024	\$ 1,007,065.00
u Estimated Expenses - 2024	\$ 1,159,933.81
u Estimated Carryover for 2025	\$ -

Bond Retirement Revenues & Expenditures

- ◆ Bond Retirement Fund Estimated Revenues for 2024 - \$375,800

- ◆ Transfer-in from General Fund

- ◆ Bond Retirement Fund Expenditures for 2024 - \$375,800

- ◆ BOND RETIREMENT FUND

u Estimated Carryover or Reserve from 2023	\$	94.00
u Estimated Revenues - 2024	\$	375,800.00
u Estimated Expenses - 2024		\$ 375,800.00
u Estimated Carryover for 2025	\$	94.00

Note Retirement Revenues & Expenditures

- ◆ Note Retirement Fund Estimated Revenues for 2024 - \$93,000
 - ◆ Transfer-in from General Fund
- ◆ Note Retirement Fund Expenditures for 2024 - \$93,000

◆ NOTE RETIREMENT-NORTHBROOK FUND

u Estimated Carryover or Reserve from 2023	\$	500.00
u Estimated Revenues - 2024	\$	93,000.00
u Estimated Expenses - 2024	\$	93,000.00
u Estimated Carryover for 2025	\$	500.00

Capital Improvement Revenues - 2024

- ◆ **Capital Improvement Fund Estimated Revenues for 2024 - \$157,000**
 - ◆ **Grant Funds - \$150,000**
 - ◆ **CDBG, Solid Waste Recycling Grant**
 - ◆ **Assessments - \$7,000**
 - ◆ **Sidewalk & Curb Assessments**
 - ◆ **Miscellaneous - \$0**
 - ◆ **Sale of Land, Donation, Rent - \$0**
 - ◆ **Transfer-in from General Fund - \$0**

Capital Improvement Expenditures

- ◆ **Capital Improvement Fund Expenditures for 2024 - \$175,000**
(\$179,328 or 50.61% decrease from 2023 Appropriations)
 - ◆ **Capital Outlay - \$175,000**
 - ◆ **Inclusive Playground & Capital needs that may arise**

Capital Improvement Projected Carryover

◆ CAPITAL IMPROVEMENT FUND

u Estimated Carryover or Reserve from 2023	\$ 200,000.00
u Estimated Revenues - 2024	\$ 157,000.00
u Estimated Expenses - 2024	\$ 175,000.00
u Estimated Carryover for 2025	<hr/> \$ 182,000.00

Fire Capital Improvement Revenues - 2024

- ◆ Fire Capital Improvement Fund Estimated Revenues for 2024 - \$296,500
 - ◆ Grant Funds - \$0
 - ◆ Sales & Service - \$290,000
 - ◆ Fire Protection Contracts, EMS Billing
 - ◆ Miscellaneous, Donation, Interest - \$6,500
 - ◆ Donations

Fire Capital Improvement Expenditures

- ◆ **Fire Capital Improvement Fund Expenditures for 2024 - \$325,220**

(\$40,300 or 11.03% decrease over 2023 Appropriations)

- ◆ **Lease Payments (Medic) - \$51,720**

- ◆ **Capital Outlay - \$273,500**

- ◆ **Personal Protective Gear, SUV, Training Center Improvements, Refurbish Brush and Ladder Trucks, Radios, Door Locks**

Fire Capital Improvement Projected Carryover

◆ FIRE CAPITAL IMPROVEMENT FUND

u Estimated Carryover or Reserve from 2023	\$ 340,000.00
u Estimated Revenues - 2024	\$ 296,500.00
u Estimated Expenses - 2024	\$ 325,220.00
u Estimated Carryover for 2025	<hr/> \$ 311,280.00

Water Revenues - 2024

- ◆ **Water Fund Estimated Revenues for 2024 - \$3,173,565**
 - ◆ Assessments - \$5,000
 - ◆ Intergovernmental - \$676,000
 - ◆ Sales & Service - \$1,483,500
 - ◆ Miscellaneous, Donation, Interest - \$0
 - ◆ Utility Payment Overages - \$2,000
 - ◆ Transfer In- \$1,007,065

Water Expenditures

◆ Water Fund Expenditures for 2024 - \$3,227,615

(\$1,475,592 or 118.73% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$170,000
- ◆ Employee Benefits - \$75,000
- ◆ Contractual Services - \$1,131,750
- ◆ Supplies & Materials - \$15,600
- ◆ Capital Outlay - \$1,728,565
 - ◆ Truck, Dump Truck, Gas Tank
 - ◆ ODOD/EPA Wolf Creek Waterline Replacement
 - ◆ OPWC Projects - Hay, Phase II
- ◆ Uniforms/Travel - \$1,800
- ◆ Debt Service - \$104,900
 - ◆ Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan, Hay Ave Phase I, Walnut St

Water Projected Carryover

◆ WATER FUND

u Estimated Carryover or Reserve from 2023	\$ 1,400,000.00
u Estimated Revenues - 2024	\$ 3,173,565.00
u Estimated Expenses - 2024	\$ 3,227,615.00
u Estimated Carryover for 2025	<hr/> \$ 1,345,950.00

Sanitary Sewer Revenues - 2024

- ◆ Sewer Fund Estimated Revenues for 2024- \$760,000
 - ◆ Assessments - \$3,000
 - ◆ Sales & Service - \$755,000
 - ◆ Transfer from General Fund - \$0

Sewer Expenditures

◆ Sewer Fund Expenditures for 2024 - \$874,100

(\$56,920 or 6.97% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$200,000
- ◆ Employee Benefits - \$89,100
- ◆ Contractual Services - \$290,200
- ◆ Supplies & Materials - \$31,200
- ◆ Capital Outlay - \$144,500
 - ◆ Truck, Dump Truck, Gas Tank
 - ◆ Polymer Feed/Cavity Pump/Various Pumps/Battery Backups
 - ◆ Any Capital needs that arise
- ◆ Uniforms/Travel - \$1,800
- ◆ Debt Service - \$117,300
 - ◆ WWTP Improvements Phase I & II, Market St. SIB Loan

Sewer Projected Carryover

◆ SEWER FUND

u Estimated Carryover or Reserve from 2023	\$ 525,000.00
u Estimated Revenues - 2024	\$ 760,000.00
u Estimated Expenses - 2024	\$ 874,100.00
u Estimated Carryover for 2025	<hr/> \$ 410,900.00

Stormwater Revenues - 2024

- ◆ **Stormwater Fund Estimated Revenues for 2024 - \$271,000**
 - ◆ Assessments - \$500
 - ◆ OPWC Grant - \$35,000
 - ◆ OPWC Loan - \$105,000
 - ◆ Sales & Service - \$130,500
 - ◆ Transfer from General Fund - \$0

Stormwater Expenditures

◆ Stormwater Fund Expenditures for 2024 - \$254,700

(\$22,296 or 9.59% increase over 2023 Appropriations)

- ◆ Salaries/Wages - \$21,000
- ◆ Employee Benefits - \$11,500
- ◆ Uniforms - \$500
- ◆ Contractual Services - \$58,600
- ◆ Supplies & Materials - \$3,500
- ◆ Capital Improvements - \$155,000
 - ◆ Dump truck, Truck, Gas Tank, Hay Ave, Phase II
- ◆ Debt Service
 - ◆ Hay Ave, Phase I

Stormwater Projected Carryover

◆ STORMWATER FUND

u Estimated Carryover or Reserve from 2023	\$ 170,000.00
u Estimated Revenues - 2024	\$ 271,000.00
u Estimated Expenses - 2024	\$ 254,700.00
u Estimated Carryover for 2025	<hr/> \$ 186,300.00

Refuse Revenues - 2024

- ◆ **Refuse Fund Estimated Revenues for 2024 - \$616,500**
 - ◆ Assessments - \$3,500
 - ◆ Sales & Service - \$613,000
 - ◆ Transfer from General Fund - \$0

Refuse Expenditures

◆ Refuse Fund Expenditures for 2024 - \$603,700

(\$33,320 or 5.84% increase from 2023 Appropriations)

- ◆ Salaries/Wages - \$39,000
- ◆ Employee Benefits - \$18,500
- ◆ Contractual Services - \$544,700
- ◆ Supplies & Materials - \$1,500

Refuse Projected Carryover

◆ REFUSE FUND

u Estimated Carryover or Reserve from 2023	\$ 320,000.00
u Estimated Revenues - 2024	\$ 616,500.00
u Estimated Expenses - 2024	\$ 603,700.00
u Estimated Carryover for 2025	<hr/> \$ 332,800.00

2024 Budget Totals

- ◆ 2024 Total Budget - \$16,401,958.81 (+26.94%)
- ◆ 2024 Payroll - \$3,761,500 (+13.42%)
- ◆ 2024 Benefits - \$1,332,000 (+13.43%)
- ◆ 2024 Payroll/Benefits - \$5,093,500 (+13.42%)
Payroll & Benefits - 31.05% of 2024 Budget
- ◆ 2024 Capital Projects/Equip. - \$4,799,718.81
- ◆ 2024 Transfers - \$1,418,800 (+22.18%)

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%)

2023 Revenues

	Original 2023	Revised 2023 (Through 12/1/2023)	Variance
General Fund	\$ 5,210,100	\$ 5,312,100	\$ 102,000
Street M&R Fund	\$ 1,687,354	\$ 1,817,354	\$ 130,000
Park & Rec Fund	\$ 241,900	\$ 265,900	\$ 24,000
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ -	\$ -	\$ -
Law Enforcement Fund	\$ 1,100	\$ 10,400	\$ 9,300
Ohioone Opioid Fund	\$ 1,789	\$ 4,289	\$ 2,500
FEMA Fund	\$ 180,762	\$ 180,762	\$ -
Bond Retirement Fund	\$ 371,200	\$ 371,200	\$ -
Note Retirement Fund	\$ 90,000	\$ 90,000	\$ -
Capital Improvement Fund	\$ 358,828	\$ 667,328	\$ 308,500
Fire Capital Improvement Fund	\$ 461,262	\$ 461,262	\$ -
Water Fund	\$ 1,572,327	\$ 1,587,327	\$ 15,000
Sanitary Sewer Fund	\$ 665,000	\$ 678,500	\$ 13,500
Stormwater Fund	\$ 270,254	\$ 287,754	\$ 17,500
Refuse Fund	\$ 620,865	\$ 754,365	\$ 133,500
	<u>\$ 11,732,741</u>	<u>\$ 12,488,541</u>	<u>\$ 755,800</u>

2022 Expenditures

	Original 2023	Revised 2023 (Through 12/1/2023)	Variance
General Fund	\$ 6,030,900	\$ 6,117,224	\$ 86,324
Street M&R Fund	\$ 1,697,799	\$ 1,790,745	\$ 92,946
Park & Rec Fund	\$ 321,260	\$ 336,810	\$ 15,550
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ 411,716	\$ 411,716	\$ -
Law Enforcement Fund	\$ 1,100	\$ 5,600	\$ 4,500
Ohioone Opioid Fund	\$ -	\$ -	\$ -
FEMA Fund	\$ 180,762	\$ 180,762	\$ (0)
Bond Retirement Fund	\$ 371,800	\$ 371,800	\$ -
Note Retirement Fund	\$ 90,542	\$ 90,542	\$ -
Capital Improvement Fund	\$ 354,328	\$ 402,828	\$ 48,500
Fire Capital Improvement Fund	\$ 365,520	\$ 377,194	\$ 11,674
Water Fund	\$ 1,475,592	\$ 1,622,901	\$ 147,309
Sanitary Sewer Fund	\$ 817,180	\$ 832,167	\$ 14,987
Stormwater Fund	\$ 232,404	\$ 238,971	\$ 6,567
Refuse Fund	\$ 570,380	\$ 570,380	\$ -
	<u>\$ 12,921,283</u>	<u>\$ 13,349,640</u>	<u>\$ 428,357</u>