City of BROOKVILLE

CITY COUNCIL
Tuesday, December 3, 2024, 6:00 PM
301 SYCAMORE STREET, BROOKVILLE, OHIO 45309
937-833-2135
www.brookvilleohio.com

Agenda

I. Opening of Regular Council Meeting

a. Call to Order

b. Pledge of Allegiance

c. Roll Call

II. Adoption of Agenda

III. Opening Comments by City Manager

IV. 2025 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.

2025 Budget Work Session

Michelle Brandt

Director of Finance & HR

City of Brookville Funds

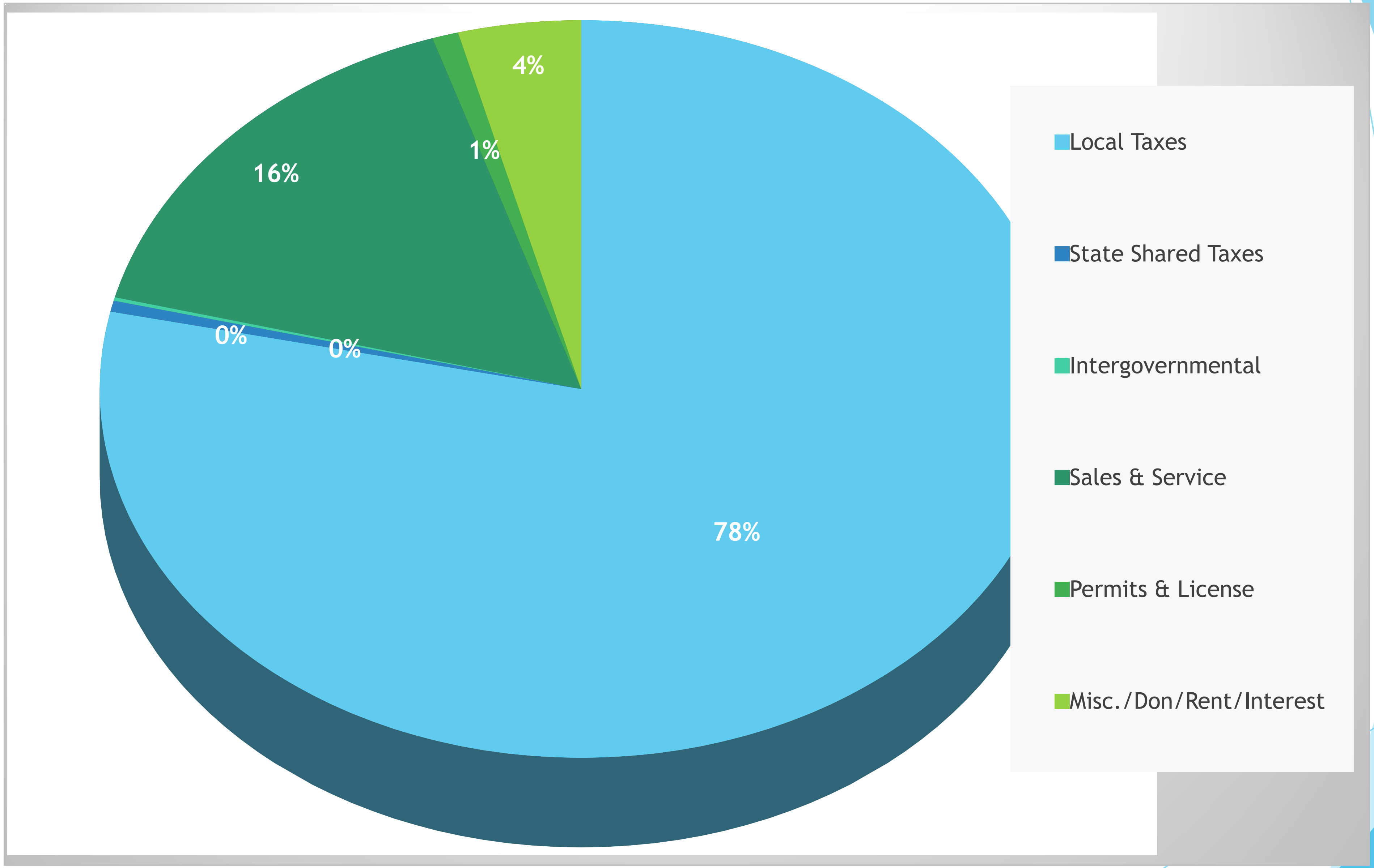
- The City has 16 Funds:
  - General Fund
  - Street M&R Fund
  - Park & Recreation Fund
  - Land Reutilization Fund
  - Tax Increment Equivalent Fund
  - Local Fiscal Recovery Fund
  - Law Enforcement
  - Ohioone Opioid
  - Bond Retirement Fund
  - Note Retirement-NorthBrook Fund
  - Capital Improvement 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 - 2025

- General Fund Estimated Revenues for 2025 - $6,364,300
  - Local Taxes - $4,987,500
    - Real Estate Property Tax, City Income Tax, Motel Tax, LGF
      - City Income Tax - $4,600,000, or 72.28% of General Fund Revenue
  - State Shared Taxes - $30,600
    - Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
  - Intergovernmental - $10,000
    - Fire/EMS Grants
  - Sales & Service - $1,018,100
    - Fire Protection Contracts, EMS Billing, Misc. Sales & Service
  - Permits & License - $56,000
    - Fines & Forfeits, Zoning Permits, Franchise Fees
  - Misc.-Donation-Rent-Interest - $262,100
    - Sales Equipment, Interest on Investments, Donations, Rent, Advance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Local Taxes
State Shared Taxes
Intergovernmental
Sales & Service
Permits & License
Misc./Don/Rent/Interest

General Fund Expenditures - 2025

- General Fund Expenditures for 2025
  - Police Department Operating & Capital
  - Fire Department Operating
  - Government & Administrative Department Operating, Capital & Transfers

General Fund - Police Department

- **Police Department - $2,418,000**
  ($336,650 or 16.17% increase over 2024 Appropriations)

  - Salaries/Wages - $1,296,000
  - Employee Benefits - $615,000
  - Contractual Services - $278,300
  - Supplies & Materials - $90,700
  - Capital Outlay - $115,000
  - Uniforms/Travel - $23,000

General Fund - Fire Department

- **Fire Department - $2,212,300**
  ($287,750 or 14.95% increase over 2024 Appropriations)

  - Salaries/Wages - $1,357,000
  - Employee Benefits - $288,000
  - Contractual Services - $400,650
  - Supplies & Materials - $145,650
  - Uniforms/Travel - $21,000

General Fund - Government & Administration

- **Government & Administration - $3,143,950**
  ($68,110 or 2.21% increase over 2024 Appropriations)
  - Salaries/Wages - $566,000
  - Employee Benefits - $178,500
  - Contractual Services - $709,700
  - Supplies & Materials - $45,100
  - Capital Outlay - $70,000
  - Transfers - $1,567,400
  - Uniforms/Travel - $2,250
  - Contingency - $5,000

General Fund Projected Carryover

- **GENERAL FUND**

Estimated Carryover or Reserve from 2024	$	2,200,000.00
Estimated Revenues - 2025	$	6,364,300.00
Estimated Expenses - 2025	$	7,774,250.00
Estimated Carryover for 2026	$	790,050.00

Service Department Expenditures

- Service Department Expenditures

Street M & R Fund	$ 1,490,470.00
Park Fund	$ 349,220.00
Water Fund	$ 1,880,520.00
Sewer Fund	$ 955,470.00
Stormwater Fund	$ 142,570.00
Refuse Fund	$ 646,645.00
TOTAL	$ 5,464,895.00

Street M&R Revenues - 2025

- Street M&R Fund Estimated Revenues for 2025 - $1,434,800
  - State Shared Taxes - $469,100
    - Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
  - Assessments - $10,000
    - Grass Mowing, Sidewalk/Curb Assessments
  - Sales & Service - $102,500
    - Service Center Reimbursement, Misc. Sales & Service
  - Miscellaneous & Interest - $3,200
    - Equipment Sales, Interest
  - Transfer-in from General Fund - $850,000 (59.24% of Estimated Revenue)

Street M&R Expenditures

- **Street M&R Fund Expenditures for 2025- $1,490,470**
  ($414,630 or 21.76% decrease over 2024 Appropriations)
  - Salaries/Wages - $444,500
  - Employee Benefits - $188,800
  - Contractual Services - $189,500
  - Supplies & Materials - $169,670
  - Capital Outlay - $356,000
    - 2 Pickup Trucks, Utility Trailer, Paving of Streets, Support Stands
  - Uniforms/Travel - $4,200
  - Debt Service - $137,800
    - Market Street Extension-SIB Loan, Hay Ave Phase I & II

Street M&R Projected Carryover

- **STREET M&R FUND**

Estimated Carryover or Reserve from 2024	$ 100,000.00
Estimated Revenues - 2025	$ 1,434,800.00
Estimated Expenses - 2025	$ 1,490,470.00
Estimated Carryover for 2026	$ 44,330.00

Park & Recreation Revenues - 2025

- Park & Rec. Fund Estimated Revenues for 2025 - $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 2025 - $349,220**
  ($24,270 or 7.47% increase from 2024 Appropriations)
  - Salaries/Wages - $84,500
  - Employee Benefits - $34,200
  - Contractual Services - $118,250
  - Supplies & Materials - $37,370
  - Capital Outlay - $73,000
    - 2 Pickup Trucks, Utility Trailer, Paving Parking Lot, Gator Sprayer
  - Uniforms/Travel - $1,900

Park & Recreation Projected Carryover

- **PARK & REC. FUND**

Estimated Carryover or Reserve from 2024	$ 100,000.00
Estimated Revenues - 2025	$ 334,900.00
Estimated Expenses - 2025	$ 349,220.00
Estimated Carryover for 2026	$ 85,680.00

Land Reutilization Revenues & Expenditures

- Land Reutilization Fund Estimated Revenues for 2025 - $0
- Land Reutilization Fund Expenditures for 2025 - $0
- <u>LAND REUTILIZATION FUND</u>

Estimated Carryover or Reserve from 2024	$ 39,267.00
Estimated Revenues - 2025	$ -
Estimated Expenses - 2025	$ -
Estimated Carryover for 2026	$ 39,267.00

Ohioone Opioid Revenues & Expenditures

- **Ohioone Opioid Fund Estimated Revenues for 2025 - $10,000**
- **Ohioone Opioid Fund Expenditures for 2025 - $5,000**
  - **Drug prevention education**
- **<u>OHIOONE OPIOID FUND</u>**

Estimated Carryover or Reserve from 2024	$ 14,500.00
Estimated Revenues - 2025	$ 10,000.00
Estimated Expenses - 2025	$ 5,000.00
Estimated Carryover for 2026	$ 19,500.00

Law Enforcement Revenues & Expenditures

- Law Enforcement Fund Estimated Revenues for 2025 - $1,100
  - Donations, DUI & RIF

- Law Enforcement Fund Expenditures for 2025 - $1,600

- <u>LAW ENFORCEMENT FUND</u>

Estimated Carryover or Reserve from 2024	$ 11,000.00
Estimated Revenues - 2025	$ 1,100.00
Estimated Expenses - 2025	$ 1,600.00
Estimated Carryover for 2026	$ 10,500.00

Local Fiscal Recovery Fund

- Local Fiscal Recovery Fund Estimated Revenues for 2025 -$0
- Local Fiscal Recovery Fund Expenditures for 2025 - $119,136.81
  - McKinley Bridge Repair

- <u>LOCAL FISCAL RECOVERY FUND</u>

Estimated Carryover or Reserve from 2024	$	119,136.81
Estimated Revenues - 2025	$	-
Estimated Expenses - 2025	$	119,136.81
Estimated Carryover for 2026	$	-

Bond Retirement Revenues & Expenditures

- Bond Retirement Fund Estimated Revenues for 2025 - $374,400
  - Transfer-in from General Fund

- Bond Retirement Fund Expenditures for 2025 - $374,400

- <u>BOND RETIREMENT FUND</u>

Estimated Carryover or Reserve from 2024	$ 94.00
Estimated Revenues - 2025	$ 374,400.00
Estimated Expenses - 2025	$ 374,400.00
Estimated Carryover for 2026	$ 94.00

Note Retirement Revenues & Expenditures

- Note Retirement Fund Estimated Revenues for 2025 - $93,000
  - Transfer-in from General Fund
- Note Retirement Fund Expenditures for 2025 - $92,700

- <u>NOTE RETIREMENT-NORTHBROOK FUND</u>

Estimated Carryover or Reserve from 2024	$ 500.00
Estimated Revenues - 2025	$ 93,000.00
Estimated Expenses - 2025	$ 92,700.00
Estimated Carryover for 2026	$ 800.00

Capital Improvement Revenues - 2025

- Capital Improvement Fund Estimated Revenues for 2025 - $1,000
  - Grant Funds - $0
    - CDBG, Solid Waste Recycling Grant
  - Assessments - $1,000
    - 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 2025 - $308,290**
  ($133,290 or 76.17% increase from 2024 Appropriations)
  - Capital Outlay - $308,290
    - Downtown Parking Lot, Westbrook STP Project Local Share, CDBG Grant Match

Capital Improvement Projected Carryover

- CAPITAL IMPROVEMENT FUND

Estimated Carryover or Reserve from 2024	$ 350,000.00
Estimated Revenues - 2025	$ 1,000.00
Estimated Expenses - 2025	$ 308,290.00
Estimated Carryover for 2026	$ 42,710.00

Fire Capital Improvement Revenues - 2025

- Fire Capital Improvement Fund Estimated Revenues for 2025 - $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 2025 - $607,530**
  ($282,310 or 86.81% increase over 2024 Appropriations)

  - Lease Payments (Medic) - $12,930
  - Capital Outlay - $594,600
    - Ambulance & Related Equipment, Personal Protective Gear, Ultrasonic Cleaner, Training Center Improvements, Refurbish Ladder Truck, Radios, Door Locks

Fire Capital Improvement Projected Carryover

- **FIRE CAPITAL IMPROVEMENT FUND**

Estimated Carryover or Reserve from 2024	$ 400,000.00
Estimated Revenues - 2025	$ 296,500.00
Estimated Expenses - 2025	$ 607,530.00
Estimated Carryover for 2026	$ 88,970.00

Water Revenues - 2025

- Water Fund Estimated Revenues for 2025 - $1,513,500
  - Assessments - $5,000
  - Intergovernmental - $0
  - Sales & Service - $1,506,500
  - Miscellaneous, Donation, Interest - $0
  - Utility Payment Overages - $2,000

Water Expenditures

- **Water Fund Expenditures for 2025 - $1,880,520**
  ($1,347,095 or 41.74% decrease over 2024 Appropriations)
  - Salaries/Wages - $178,000
  - Employee Benefits - $75,000
  - Contractual Services - $1,181,250
  - Supplies & Materials - $17,870
  - Capital Outlay - $293,000
    - 2 Pick-up Trucks, Utility Trailer
    - Main St Waterline Replacement
  - Uniforms/Travel - $1,800
  - Debt Service - $133,600
    - Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan, Hay Ave Phase I & II, Walnut St

Water Projected Carryover

- **WATER FUND**

Estimated Carryover or Reserve from 2024	$ 1,400,000.00
Estimated Revenues - 2025	$ 1,513,500.00
Estimated Expenses - 2025	$ 1,880,520.00
Estimated Carryover for 2026	$ 1,032,980.00

Sanitary Sewer Revenues - 2025

- Sewer Fund Estimated Revenues for 2025- $815,000
  - Assessments - $3,000
  - Sales & Service - $812,000
  - Transfer from General Fund - $0

Sewer Expenditures

- **Sewer Fund Expenditures for 2025 - $955,470**
  ($81,370 or 9.31% increase over 2024 Appropriations)
  - Salaries/Wages - $216,000
  - Employee Benefits - $91,100
  - Contractual Services - $332,200
  - Supplies & Materials - $43,270
  - Capital Outlay - $154,500
    - 2 Pickup Trucks, Utility Trailer, Aeration Tank Valves, All Weather Sampler
    - Any Capital needs that arise
  - Uniforms/Travel - $1,800
  - Debt Service - $116,600
    - WWTP Improvements Phase I & II, Market St. SIB Loan

Sewer Projected Carryover

- **SEWER FUND**

Estimated Carryover or Reserve from 2024	$	500,000.00
Estimated Revenues - 2025	$	815,000.00
Estimated Expenses - 2025	$	955,470.00
Estimated Carryover for 2026	$	359,530.00

Stormwater Revenues - 2025

- Stormwater Fund Estimated Revenues for 2025 - $131,000
  - Assessments - $500
  - Sales & Service - $130,500
  - Transfer from General Fund - $0

Stormwater Expenditures

- Stormwater Fund Expenditures for 2025 - $142,570

  ($112,130 or 44.02% decrease over 2024 Appropriations)

  - Salaries/Wages - $21,500
  - Employee Benefits - $12,500
  - Uniforms - $500
  - Contractual Services - $63,000
  - Supplies & Materials - $3,770
  - Capital Improvements - $33,500
    - 2 Pickup Trucks, Utility Trailer, Repair/Replace Catch Basins
  - Debt Service - $7,800
    - Hay Ave, Phase I & II

Stormwater Projected Carryover

- <u>STORMWATER FUND</u>

Estimated Carryover or Reserve from 2024	$ 220,000.00
Estimated Revenues - 2025	$ 131,000.00
Estimated Expenses - 2025	$ 142,570.00
Estimated Carryover for 2026	$ 208,430.00

Refuse Revenues - 2025

- Refuse Fund Estimated Revenues for 2025 - $615,000
  - Assessments - $2,000
  - Sales & Service - $613,000
  - Transfer from General Fund - $0

Refuse Expenditures

- **Refuse Fund Expenditures for 2025 -$646,645**
  ($42,945 or 7.11% increase from 2024 Appropriations)
  - Salaries/Wages - $40,500
  - Employee Benefits - $18,500
  - Contractual Services - $579,875
  - Supplies & Materials - $7,770

Refuse Projected Carryover

- **REFUSE FUND**

Estimated Carryover or Reserve from 2024	$	425,000.00
Estimated Revenues - 2025	$	615,000.00
Estimated Expenses - 2025	$	646,645.00
Estimated Carryover for 2026	$	393,355.00

2025 Budget Totals

- 2025 Total Budget - $14,747,801.81 (-10.09%)
- 2025 Payroll - $4,204,000 (+11.76%)
- 2025 Benefits - $1,488,600 (+11.76%)
- 2025 Payroll/Benefits - $5,692,600 (+11.76%)
  Payroll & Benefits - 38.60% of 2025 Budget
- 2025 Capital Projects/Equip. - $2,129,956.81
- 2024 Transfers - $1,567,400 (+10.47%)

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%)

2024 Revenues

	Original 2024	Revised 2024 (Through 12/1/2024)	Variance
General Fund	$ 5,665,050	$ 5,865,050	$ 200,000
Street M&R Fund	$ 1,892,100	$ 1,892,100	$ -
Park & Rec Fund	$ 334,900	$ 334,900	$ -
Land & Reutilization Fund	$ -	$ -	$ -
Tax Increment Equivalent Fund	$ -	$ -	$ -
Local Fiscal Recovery Fund	$ 1,007,065	$ 1,007,065	$ -
Law Enforcement Fund	$ 1,100	$ 1,100	$ -
Ohioone Opioid Fund	$ 5,000	$ 14,000	$ 9,000
FEMA Fund	$ -	$ 34,857	$ 34,857
Bond Retirement Fund	$ 375,800	$ 375,800	$ -
Note Retirement Fund	$ 93,000	$ 93,000	$ -
Capital Improvement Fund	$ 157,000	$ 157,000	$ -
Fire Capital Improvement Fund	$ 296,500	$ 311,500	$ 15,000
Water Fund	$ 3,173,565	$ 3,173,565	$ -
Sanitary Sewer Fund	$ 760,000	$ 1,010,000	$ 250,000
Stormwater Fund	$ 271,000	$ 271,000	$ -
Refuse Fund	$ 616,500	$ 616,500	$ -
	$ 14,648,580	$ 15,157,437	$ 508,857

2024 Expenditures

	Original 2024	Revised 2024 (Through 12/1/2024)	Variance
General Fund	$ 7,157,434	$ 7,110,947	$ (46,487)
Street M&R Fund	$ 1,951,035	$ 1,945,281	$ (5,754)
Park & Rec Fund	$ 327,117	$ 325,916	$ (1,201)
Land & Reutilization Fund	$ -	$ -	$ -
Local Fiscal Recovery Fund	$ 1,178,544	$ 1,178,544	$ -
Law Enforcement Fund	$ 1,100	$ 6,000	$ 4,900
Ohioone Opioid Fund	$ -	$ -	$ -
FEMA Fund	$ -	$ 34,857	$ 34,857
Bond Retirement Fund	$ 375,800	$ 375,800	$ -
Note Retirement Fund	$ 93,000	$ 93,000	$ -
Capital Improvement Fund	$ 309,997	$ 307,453	$ (2,544)
Fire Capital Improvement Fund	$ 346,539	$ 596,539	$ 250,000
Water Fund	$ 3,403,839	$ 3,401,400	$ (2,439)
Sanitary Sewer Fund	$ 920,151	$ 1,177,033	$ 256,881
Stormwater Fund	$ 262,208	$ 261,466	$ (742)
Refuse Fund	$ 606,156	$ 603,700	$ (2,456)
	$ 16,932,920	$ 17,417,937	$ 485,016