City of BROOKVILLE

CITY COUNCIL MEETING
Thursday, December 3, 2020, 6:00 PM
VIRTUAL MEETING
www.brookvilleohio.com

https://brookvilleoh.webex.com/brookvilleoh/j.php?MTID=m7585079ada70ed5781d58119df18d7bb
Meeting number: 132 649 4136 Password: wgHrWujU732
Join by phone +1-415-655-0001 US Toll Access code: 132 649 4136

Agenda

I. Opening of Special Council Meeting - 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. 2021 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.

2021 Budget Work Session

Michelle Brandt

Director of Finance

City of Brookville Funds

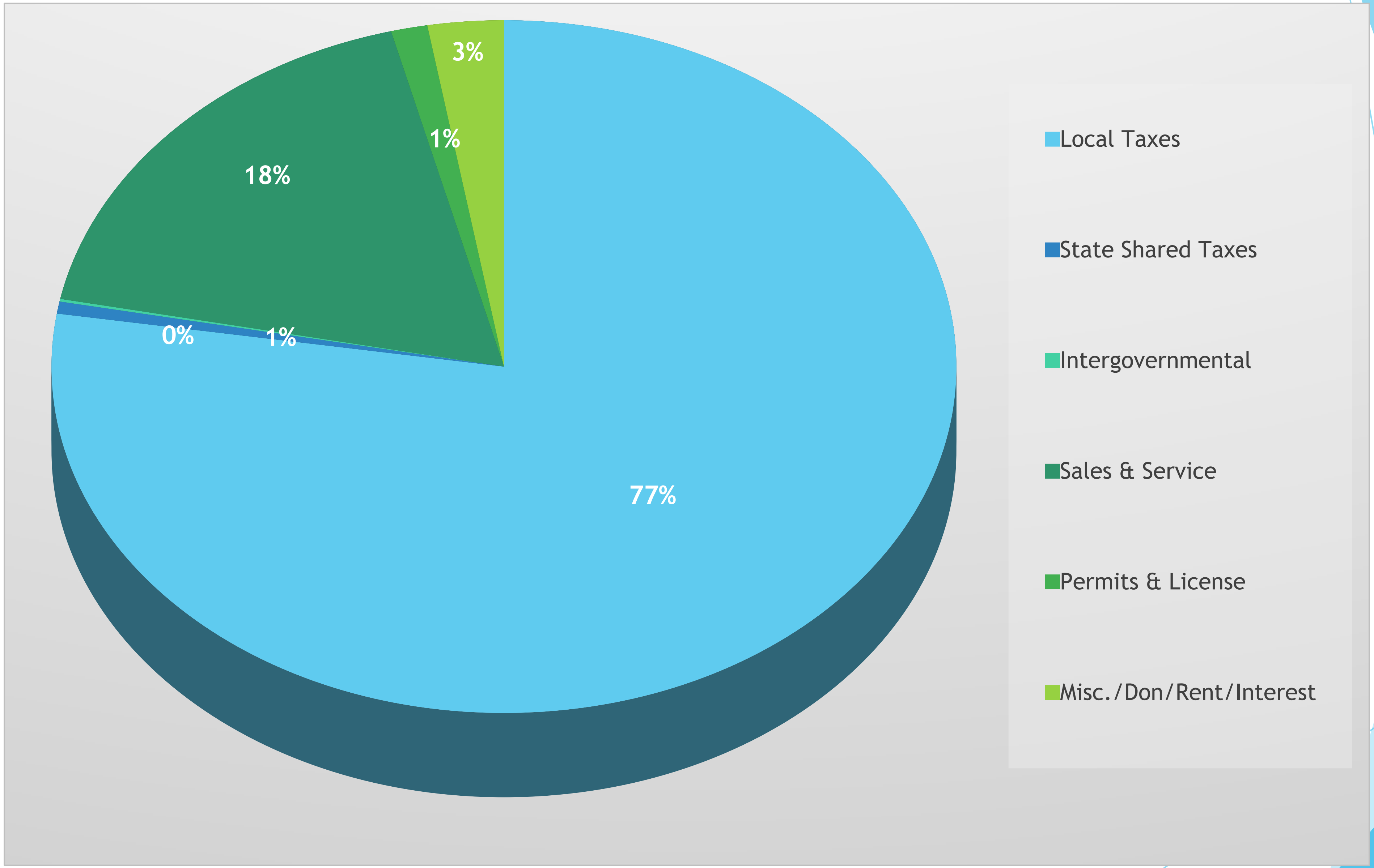
- The City has 16 Funds:
  - General Fund
  - Street M&R Fund
  - Park & Recreation Fund
  - Federal Grants Fund
  - Land Reutilization Fund
  - Local Coronavirus Relief Fund
  - Law Enforcement Fund
  - FEMA Fund
  - Bond Retirement Fund
  - Note Retirement-NorthBrook Fund
  - Capital Improvement Fund
  - 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 - 2021

- General Fund Estimated Revenues for 2021 - $4,071,358
  - Local Taxes - $3,150,840
    - Real Estate Property Tax, City Income Tax, Motel Tax, LGF
      - City Income Tax - $2,900,000, or 71% of General Fund Revenue
  - State Shared Taxes - $22,900
    - Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
  - Intergovernmental - $5,000
    - Fire/EMS Grants
  - Sales & Service - $726,300
    - Fire Protection Contracts, EMS Billing, Misc. Sales & Service
  - Permits & License - $56,000
    - Fines & Forfeits, Zoning Permits, Franchise Fees
  - Misc.-Donation-Rent-Interest - $76,600
    - Sales Equipment, Interest on Investments, Donations, Rent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Local Taxes
State Shared Taxes
Intergovernmental
Sales & Service
Permits & License
Misc./Don/Rent/Interest

General Fund Expenditures - 2021

- General Fund Expenditures for 2021
  - Police Department Operating & Capital
  - Fire Department Operating
  - Government & Administrative Department Operating, Capital & Transfers

General Fund - Police Department

- **Police Department - $1,842,400**
  ($10,600 or .6% decrease over 2020 Appropriations)

  - Salaries/Wages - $1,030,000
  - Employee Benefits - $473,000
  - Contractual Services - $234,900
  - Supplies & Materials - $51,500
  - Capital Outlay - $35,000
  - Uniforms/Travel - $18,000

General Fund - Fire Department

- **Fire Department - $1,178,455**
  ($43,455 or 3.8% increase over 2020 Appropriations)

  - Salaries/Wages - $688,000
  - Employee Benefits - $119,000
  - Contractual Services - $293,605
  - Supplies & Materials - $58,750
  - Uniforms/Travel - $19,100

General Fund - Government & Administration

- **Government & Administration - $2,381,215**
  ($225,785 or 8.7% decrease over 2020 Appropriations)

  - Salaries/Wages - $362,415
  - Employee Benefits - $115,400
  - Contractual Services - $763,600
  - Supplies & Materials - $24,500
  - Capital Outlay - $20,000
  - Transfers - $1,089,200
  - Uniforms/Travel - $1,100
  - Contingency - $5,000

General Fund Projected Carryover

- **GENERAL FUND**

Estimated Carryover or Reserve from 2020	$	1,562,000.00
Estimated Revenues - 2021	$	4,071,358.00
Estimated Expenses - 2021	$	5,402,070.00
Estimated Carryover for 2022	$	231,288.00

Service Department Expenditures

- Service Department Expenditures

Street M & R Fund	$ 1,052,230.00
Park Fund	$ 236,780.00
Water Fund	$ 1,224,458.00
Sewer Fund	$ 935,196.00
Stormwater Fund	$ 64,300.00
Refuse Fund	$ 442,200.00
TOTAL	$ 3,955,164.00

Street M&R Revenues - 2021

- Street M&R Fund Estimated Revenues for 2021 - $924,600
  - State Shared Taxes - $444,500
    - Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
  - Assessments - $6,500
    - Grass Mowing, Sidewalk/Curb Assessments
  - Sales & Service - $72,000
    - Service Center Reimbursement, Misc. Sales & Service
  - Miscellaneous & Interest - $1,600
    - Equipment Sales, Interest
  - Transfer-in from General Fund - $400,000 (43.3% of Estimated Revenue)

Street M&R Expenditures

- **Street M&R Fund Expenditures for 2021- $1,052,230**
  ($142,770 or 11.8% decrease over 2020 Appropriations)
  - Salaries/Wages - $409,000
  - Employee Benefits - $173,100
  - Contractual Services - $115,780
  - Supplies & Materials - $133,600
  - Capital Outlay - $103,000
    - Pickup, Dump Truck
  - Uniforms/Travel - $4,000
  - Debt Service - $113,750
    - Market Street Extension-SIB Loan

Street M&R Projected Carryover

- **<u>STREET M&R FUND</u>**

Estimated Carryover or Reserve from 2020	$ 235,000.00
Estimated Revenues - 2021	$ 924,600.00
Estimated Expenses - 2021	$ 1,052,230.00
Estimated Carryover for 2022	$ 107,370.00

Park & Recreation Revenues - 2021

- Park & Rec. Fund Estimated Revenues for 2021 - $222,200
  - Sales & Service - $100
  - Ball Diamond - $16,300
    - Concession Stand Proceeds, League Fees, Ball Diamond Lights
  - Miscellaneous, Donation & Rent - $30,800
    - Equipment Sales, Donations, Building Rentals
  - Transfer-in from General Fund - $175,000 (78.8% of Estimated Revenue)

Park & Recreation Expenditures

- **Park & Rec. Fund Expenditures for 2021 - $236,780**
  ($31,220 or 11.6% decrease from 2020 Appropriations)

  - Salaries/Wages - $80,500
  - Employee Benefits - $32,600
  - Contractual Services - $90,180
  - Supplies & Materials - $19,500
  - Capital Outlay - $12,200
  - Uniforms/Travel - $1,800

Park & Recreation Projected Carryover

- <u>PARK & REC. FUND</u>

Estimated Carryover or Reserve from 2020	$ 45,000.00
Estimated Revenues - 2021	$ 222,200.00
Estimated Expenses - 2021	$ 236,780.00
Estimated Carryover for 2022	$ 30,420.00

Land Reutilization Revenues & Expenditures

- Land Reutilization Fund Estimated Revenues for 2021 - $0

- Land Reutilization Fund Expenditures for 2021 - $0

- LAND REUTILIZATION FUND

Estimated Carryover or Reserve from 2020	$	39,267.00
Estimated Revenues - 2021	$	-
Estimated Expenses - 2021	$	-
Estimated Carryover for 2022	$	39,267.00

Law Enforcement Revenues & Expenditures

- Law Enforcement Fund Estimated Revenues for 2021 - $5,000
  - Donations, DUI & RIF

- Law Enforcement Fund Expenditures for 2021 - $5,000

- <u>LAW ENFORCEMENT FUND</u>

Estimated Carryover or Reserve from 2020	$ 8,900.00
Estimated Revenues - 2021	$ 5,000.00
Estimated Expenses - 2021	$ 5,000.00
Estimated Carryover for 2022	$ 8,900.00

FEMA Revenues & Expenditures

- FEMA Fund Estimated Revenues for 2021 - $75,000
  - Federal Grant - Mitigation Project

- FEMA Fund Expenditures for 2021 - $75,000

- <u>FEMA FUND</u>

Estimated Carryover or Reserve from 2020	$	1,229.00
Estimated Revenues - 2021	$	75,000.00
Estimated Expenses - 2021	$	75,000.00
Estimated Carryover for 2022	$	1,229.00

Bond Retirement Revenues & Expenditures

- Bond Retirement Fund Estimated Revenues for 2021 - $373,200
  - Transfer-in from General Fund

- Bond Retirement Fund Expenditures for 2021 - $373,200

- <u>BOND RETIREMENT FUND</u>

Estimated Carryover or Reserve from 2020	$ 5,293.00
Estimated Revenues - 2021	$ 373,200.00
Estimated Expenses - 2021	$ 373,200.00
Estimated Carryover for 2022	$ 5,293.00

Note Retirement Revenues & Expenditures

- Note Retirement Fund Estimated Revenues for 2021 - $91,000
  - Transfer-in from General Fund
- Note Retirement Fund Expenditures for 2021 - $91,000

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

Estimated Carryover or Reserve from 2020	$ 7,398.00
Estimated Revenues - 2021	$ 91,000.00
Estimated Expenses - 2021	$ 91,000.00
Estimated Carryover for 2022	$ 7,398.00

Capital Improvement Revenues - 2021

- Capital Improvement Fund Estimated Revenues for 2021 - $651,232
  - Grant Funds - $594,232
    - CDBG, ED/GE, County Perm. Tax, Solid Waste Recycling Grant
  - Assessments - $7,000
    - Sidewalk & Curb Assessments
  - Miscellaneous - $0
  - Miscellaneous, Donation, Rent - $0
  - Transfer-in from General Fund - $50,000

Capital Improvement Expenditures

- **Capital Improvement Fund Expenditures for 2021 - $659,232**
  ($89,232 or 15.7% increase from 2020 Appropriations)
  - Capital Outlay - $659,232
    - CDBG, ED/GE, Solid Waste Grant Matching, Co. Perm Tax St. Proj. & Capital needs that may arise

Capital Improvement Projected Carryover

- CAPITAL IMPROVEMENT FUND

Estimated Carryover or Reserve from 2020	$ 169,500.00
Estimated Revenues - 2021	$ 651,232.00
Estimated Expenses - 2021	$ 659,232.00
Estimated Carryover for 2022	$ 161,500.00

Fire Capital Improvement Revenues - 2021

- Fire Capital Improvement Fund Estimated Revenues for 2021 - $165,000
  - Grant Funds - $0
  - Sales & Service - $164,500
    - Fire Protection Contracts, EMS Billing
  - Miscellaneous, Donation, Interest - $500
    - Donations

Fire Capital Improvement Expenditures

- **Fire Capital Improvement Fund Expenditures for 2021 - $147,000**
  ($319,000 or 68.5% decrease over 2020 Appropriations)
  - **Lease Payments (Medic) - $52,000**
  - **Capital Outlay - $95,000**
    - **Personal Protective Gear**
    - **Protective Gear**

Fire Capital Improvement Projected Carryover

- FIRE CAPITAL IMPROVEMENT FUND

Estimated Carryover or Reserve from 2020	$ 210,500.00
Estimated Revenues - 2021	$ 165,000.00
Estimated Expenses - 2021	$ 147,000.00
Estimated Carryover for 2022	$ 228,500.00

Water Revenues - 2021

- Water Fund Estimated Revenues for 2021 - $1,318,000
  - Assessments - $2,000
  - Intergovernmental - $0
  - Sales & Service - $1,314,000
  - Miscellaneous, Donation, Interest - $0
  - Utility Payment Overages - $2,000
  - Transfer from General Fund - $0

Water Expenditures

- **Water Fund Expenditures for 2021 - $1,224,458**
  ($158,542 or 11.5% decrease over 2020 Appropriations)
  - Salaries/Wages - $165,000
  - Employee Benefits - $74,000
  - Contractual Services - $834,000
  - Supplies & Materials - $6,100
  - Capital Outlay - $45,500
    - New Service Truck
    - Any capital needs that may arise during the year
  - Uniforms/Travel - $1,800
  - Debt Service - $98,058
    - Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan

Water Projected Carryover

- <u>WATER FUND</u>

Estimated Carryover or Reserve from 2020	$ 378,000.00
Estimated Revenues - 2021	$ 1,318,000.00
Estimated Expenses - 2021	$ 1,224,458.00
Estimated Carryover for 2022	$ 471,542.00

Sanitary Sewer Revenues - 2021

- Sewer Fund Estimated Revenues for 2021- $686,000
  - Assessments - $1,500
  - Sales & Service - $670,000
  - Miscellaneous, Donation, Interest - $14,500
  - Transfer from General Fund - $0

Sewer Expenditures

- **Sewer Fund Expenditures for 2021 - $935,196**
  ($28,196 or 3.1% increase over 2020 Appropriations)

  - Salaries/Wages - $195,000
  - Employee Benefits - $83,500
  - Contractual Services - $228,040
  - Supplies & Materials - $15,500
  - Capital Outlay - $295,000
    - Heated building to house Sludge Press Machine
    - New Service Truck
    - Any Capital needs that arise
  - Uniforms/Travel - $1,800
  - Debt Service - $116,356
    - WWTP Improvements Phase I & II, Market St. SIB Loan

Sewer Projected Carryover

- **SEWER FUND**

Estimated Carryover or Reserve from 2020	$	688,000.00
Estimated Revenues - 2021	$	686,000.00
Estimated Expenses - 2021	$	935,196.00
Estimated Carryover for 2022	$	438,804.00

Stormwater Revenues - 2021

- Stormwater Fund Estimated Revenues for 2021 - $65,000
  - Assessments - $0
  - Sales & Service - $65,000
  - Transfer from General Fund - $0

Stormwater Expenditures

- Stormwater Fund Expenditures for 2021 - $64,300

  ($4,300 or 0.7% increase over 2020 Appropriations)

  - Salaries/Wages - $19,000
  - Employee Benefits - $11,000
  - Contractual Services - $31,200
  - Supplies & Materials - $1,100
  - Capital Improvements - $2,000

Stormwater Projected Carryover

- <u>STORMWATER FUND</u>

Estimated Carryover or Reserve from 2020	$	19,000.00
Estimated Revenues - 2021	$	65,000.00
Estimated Expenses - 2021	$	64,300.00
Estimated Carryover for 2022	$	19,700.00

Refuse Revenues - 2021

- Refuse Fund Estimated Revenues for 2021 - $447,000
  - Assessments - $1,500
  - Sales & Service - $445,500
  - Transfer from General Fund - $0

Refuse Expenditures

- **Refuse Fund Expenditures for 2021 - $442,200**
  ($2,200 or 0.5% increase from 2020 Appropriations)
  - Salaries/Wages - $35,000
  - Employee Benefits - $16,200
  - Contractual Services - $388,000
  - Supplies & Materials - $3,000

Refuse Projected Carryover

- <u>REFUSE FUND</u>

Estimated Carryover or Reserve from 2020	$ 185,000.00
Estimated Revenues - 2021	$ 447,000.00
Estimated Expenses - 2021	$ 442,200.00
Estimated Carryover for 2022	$ 189,800.00

2021 Budget Totals

2020 Budget Totals

- 2021 Total Budget - $10,707,666 (-5.8%)
- 2021 Payroll - $2,963,915 (+0.44%)
- 2021 Benefits - $1,117,800 (+3.5%)
- 2021 Payroll/Benefits - $4,081,715 (+1.25%)
  Payroll & Benefits - 38.1% of 2021 Budget
- 2021 Capital Projects/Equip. - $1,318,932
- 2021 Transfers - $1,089,200 (-8.4%)

- 2020 Total Budget - $11,364,000 (+18.5%)
- 2020 Payroll - $2,950,800 (-0.85%)
- 2020 Benefits - $1,080,400 (+2.2%)
- 2020 Payroll/Benefits - $4,031,200 (-.04%)
  Payroll & Benefits - 35.5% of 2020 Budget
- 2020 Capital Projects/Equip. - $1,759,400
- 2020 Transfers - $1,189,000 (+22%)

2020 Revenues

	Original 2020	Revised 2020 (Through 11/19/20)
General Fund	$ 4,408,000	$ 4,607,065
Street M&R Fund	$ 1,024,000	$ 1,057,212
Park & Rec Fund	$ 232,000	$ 237,448
Federal Grants Fund	$ -	$ 9,894
Land & Reutilization Fund	$ -	$ -
Local Coronavirus Relief Fund	$ -	$ 338,034
Law Enforcement Fund	$ 5,000	$ 5,000
FEMA Fund	$ -	$ 285,822
Bond Retirement Fund	$ 374,000	$ 373,200
Note Retirement Fund	$ 90,000	$ 90,000
Capital Improvement Fund	$ 546,000	$ 546,000
Fire Capital Improvement Fund	$ 410,000	$ 410,000
Water Fund	$ 1,273,000	$ 1,315,123
Sanitary Sewer Fund	$ 913,000	$ 1,038,598
Stormwater Fund	$ 65,000	$ 65,000
Refuse Fund	$ 436,000	$ 440,517
	$ 9,776,000	$ 10,818,913

2020 Expenditures

	Original 2020	Revised 2020 (Through 11/19/20)
General Fund	$ 5,595,000	$ 5,630,482
Street M&R Fund	$ 1,206,000	$ 1,212,995
Park & Rec Fund	$ 268,000	$ 268,861
Federal Grants Fund	$ -	$ 9,894
Land & Reutilization Fund	$ -	$ -
Local Coronavirus Relief Fund	$ -	$ 338,034
Law Enforcement Fund	$ 5,000	$ 8,534
FEMA Fund	$ -	$ 192,406
Bond Retirement Fund	$ 374,000	$ 374,000
Note Retirement Fund	$ 90,000	$ 90,000
Capital Improvement Fund	$ 570,000	$ 170,000
Fire Capital Improvement Fund	$ 466,000	$ 466,000
Water Fund	$ 1,383,000	$ 1,439,421
Sanitary Sewer Fund	$ 907,000	$ 1,147,528
Stormwater Fund	$ 60,000	$ 60,000
Refuse Fund	$ 440,000	$ 440,158
	$ 11,364,000	$ 11,848,313