



2021 Budget Work Session

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Director of Finance

City of Brookville Funds

▶ The City has 16 Funds:

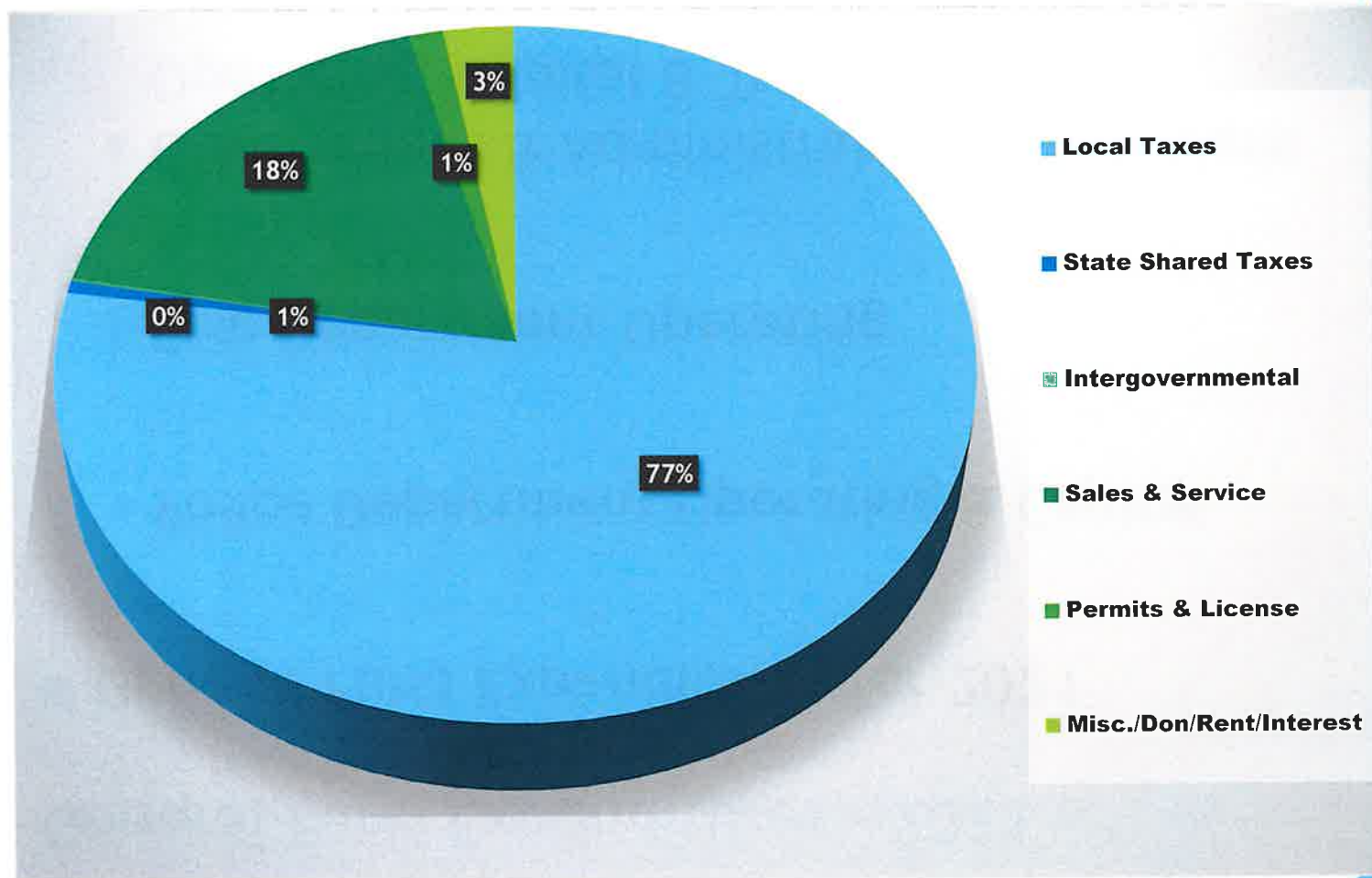
- ▶ General Fund
- ▶ Street M&R Fund
- ▶ Park & Recreation Fund
- ▶ Federal Grants Fund
- ▶ Land Reutilization Fund
- ▶ Local Coronavirus Relief Fund
- ▶ Law Enforcement Fund
- ▶ FEMA Fund
- ▶ Bond Retirement Fund
- ▶ Note Retirement-NorthBrook Fund
- ▶ Capital Improvement Fund
- ▶ Fire Capital Improvement 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



General Fund Expenditures - 2021

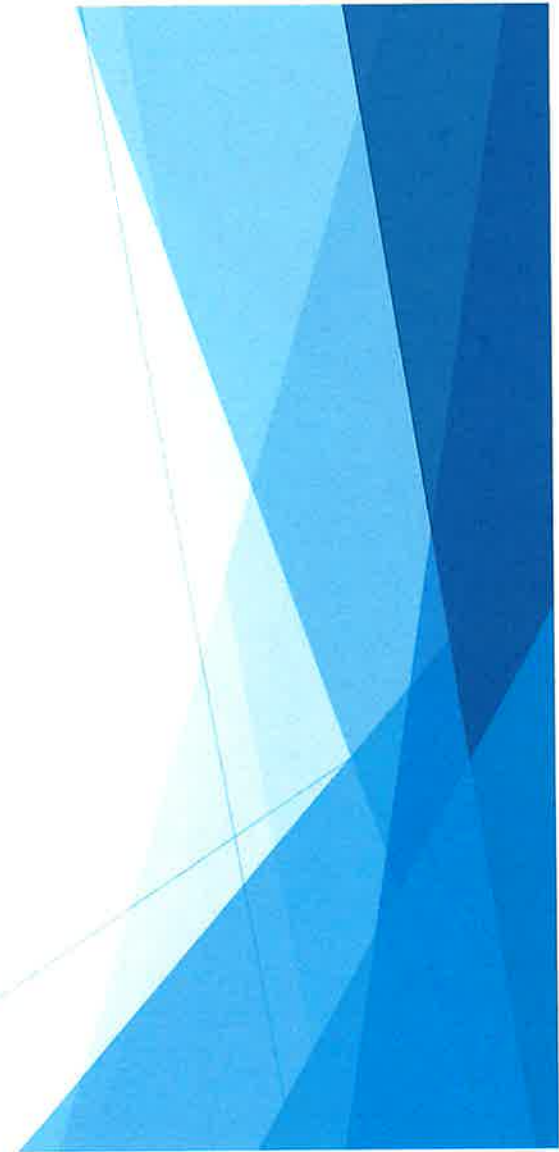
- ▶ General Fund Expenditures for 2021
 - ▶ Police Department Operating & Capital
 - ▶ Fire Department Operating
 - ▶ Government & Administrative Department Operating, Capital & Transfers

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	<hr/> \$ 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	<hr/> \$ 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

► STREET M&R FUND

► 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	<hr/> \$ 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

► PARK & REC. FUND

► 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	<hr/> \$ 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	<hr/> \$ 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

- ▶ LAW ENFORCEMENT FUND

▶ 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	<hr/> \$ 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

- ▶ FEMA FUND

▶ 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	<hr/> \$ 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

▶ BOND RETIREMENT FUND

▶ Estimated Carryover or Reserve from 2020	\$ 5,293.00
▶ Estimated Revenues - 2021	\$ 373,200.00
▶ Estimated Expenses - 2021	<u>\$ 373,200.00</u>
▶ 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

▶ NOTE RETIREMENT-NORTHBROOK FUND

▶ 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	<hr/> \$ 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	<hr/> \$ 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	<hr/> \$ 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

▶ WATER FUND

▶ 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	<hr/> \$ 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	<hr/> \$ 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

► STORMWATER FUND

► 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	\$	<hr/> 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

► REFUSE FUND

► 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	<hr/> \$ 189,800.00

2021 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 Budget Totals

- ▶ 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
	<u>\$ 9,776,000</u>	<u>\$ 10,818,913</u>

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
	<u>\$ 11,364,000</u>	<u>\$ 11,848,313</u>