

2020 Budget Work Session

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City Manager

City of Brookville Funds

- ▶ **The City has 13 Funds:**

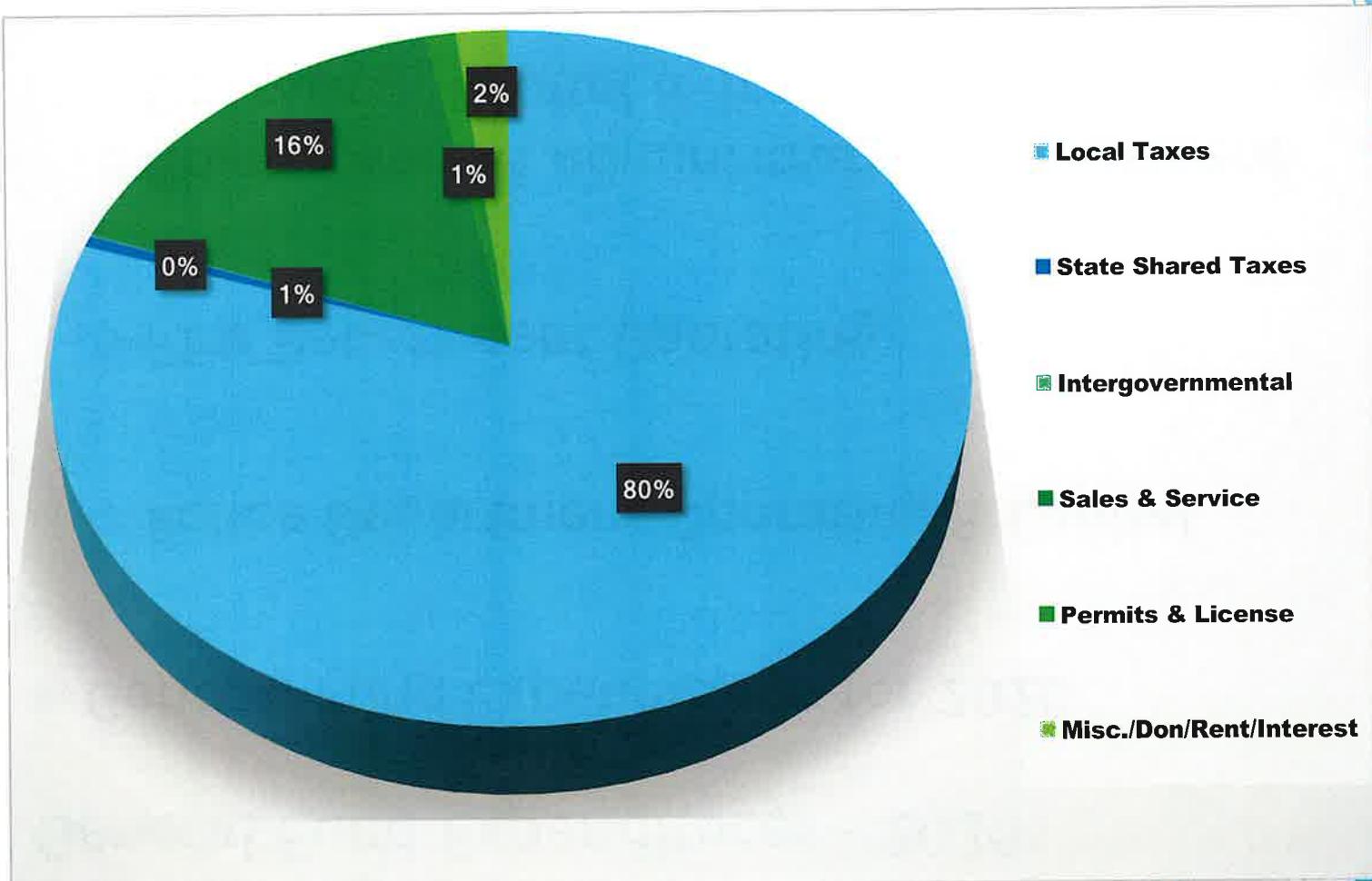
- ▶ General Fund
- ▶ Street M&R Fund
- ▶ Park & Recreation Fund
- ▶ Land Reutilization Fund
- ▶ Law Enforcement Fund
- ▶ Bond Retirement Fund
- ▶ Note Retirement-NorthBrook Fund
- ▶ Capital Improvement Fund
- ▶ Fire Capital Improvement Fund
- ▶ Water Fund
- ▶ Sanitary Sewer Fund
- ▶ Stormwater Fund
- ▶ 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 - 2020

- ▶ General Fund Estimated Revenues for 2020 - \$4,408,000
 - ▶ Local Taxes - \$3,524,200
 - ▶ Real Estate Property Tax, City Income Tax, Motel Tax, LGF
 - ▶ City Income Tax - \$3,250,000, or 74% 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 - \$716,300
 - ▶ Fire Protection Contracts, EMS Billing, Misc. Sales & Service
 - ▶ Permits & License - \$53,000
 - ▶ Fines & Forfeits, Zoning Permits, Franchise Fees
 - ▶ Misc.-Donation-Rent-Interest - \$86,600
 - ▶ Sales Equipment, Interest on Investments, Donations, Rent



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

General Fund Expenditures - 2020

- ▶ General Fund Expenditures for 2020
 - ▶ Police Department Operating & Capital
 - ▶ Fire Department Operating
 - ▶ Government & Administrative Department Operating, Capital & Transfers

General Fund - Police Department

► **Police Department - \$1,853,000**
(\$63,000 or 3.5% increase over 2019 Appropriations)

- **Salaries/Wages - \$1,045,000**
- **Employee Benefits - \$470,000**
- **Contractual Services - \$227,600**
- **Supplies & Materials - \$53,200**
- **Capital Outlay - \$40,700**
- **Uniforms/Travel - \$16,500**

General Fund - Fire Department

► **Fire Department - \$1,135,000**

(\$19,000 or 1.7% increase over 2019 Appropriations)

- **Salaries/Wages - \$664,300**
- **Employee Benefits - \$112,500**
- **Contractual Services - \$283,600**
- **Supplies & Materials - \$55,500**
- **Uniforms/Travel - \$19,100**

General Fund - Government & Administration

► Government & Administration - \$2,607,000

(\$267,000 or 11.4% increase over 2019 Appropriations)

- Salaries/Wages - \$340,000
- Employee Benefits - \$113,900
- Contractual Services - \$912,200
- Supplies & Materials - \$25,800
- Capital Outlay - \$20,000
- Transfers - \$1,189,000 (Up \$214,000 from 2019)
- Uniforms/Travel - \$1,100
- Contingency - \$5,000

General Fund Projected Carryover

► GENERAL FUND

► Estimated Carryover or Reserve from 2019	\$2,219,226
► Estimated Revenues - 2020	\$4,408,000
► Estimated Expenses - 2020	<u>\$5,595,000</u>
► Estimated Carryover for 2021	\$1,032,226

Service Department Expenditures

► Service Department Expenditures

► Street M&R Fund	\$ 1,206,000
► Park Fund	\$ 268,000
► Water Fund	\$ 1,383,000
► Sewer Fund	\$ 907,000
► Stormwater Fund	\$ 60,000
► Refuse Fund	<u>\$ 440,000</u>
TOTAL	\$4,264,000

Street M&R Revenues - 2020

- ▶ Street M&R Fund Estimated Revenues for 2020 - \$1,024,000
 - ▶ State Shared Taxes - \$441,500
 - ▶ Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
 - ▶ Assessments - \$4,900
 - ▶ Grass Mowing, Sidewalk/Curb Assessments
 - ▶ Sales & Service - \$76,000
 - ▶ Service Center Reimbursement, Misc. Sales & Service
 - ▶ Miscellaneous & Interest - \$1,600
 - ▶ Equipment Sales, Interest
 - ▶ Transfer-in from General Fund - \$500,000 (48.8% of Estimated Revenue)

Street M&R Expenditures

► Street M&R Fund Expenditures for 2020- \$1,206,000 (\$226,000 or 23.1% increase over 2019 Appropriations)

- Salaries/Wages - \$407,000
- Employee Benefits - \$169,000
- Contractual Services - \$122,900
- Supplies & Materials - \$136,600
- Capital Outlay - \$253,000
 - Arlington/Triggs, Misc. Resurfacing, Pickup, Dump Truck
- Uniforms/Travel - \$3,800
- Debt Service - \$113,700
 - Market Street Extension-SIB Loan

Street M&R Projected Carryover

► STREET M&R FUND

► Estimated Carryover or Reserve from 2019	\$ 232,765
► Estimated Revenues - 2020	\$1,024,000
► Estimated Expenses - 2020	<u>\$1,206,000</u>
► Estimated Carryover for 2021	\$ 50,765

Park & Recreation Revenues - 2020

- ▶ Park & Rec. Fund Estimated Revenues for 2020 - \$232,000

- ▶ Sales & Service - \$100
- ▶ Ball Diamond - \$16,300
 - ▶ Concession Stand Proceeds, League Fees, Ball Diamond Lights
- ▶ Miscellaneous, Donation & Rent - \$40,600
 - ▶ Equipment Sales, Donations, Building Rentals
- ▶ Transfer-in from General Fund - \$175,000 (75.4% of Estimated Revenue)

Park & Recreation Expenditures

- ▶ **Park & Rec. Fund Expenditures for 2020 - \$268,000**
(\$17,000 or 6.8% increase from 2019 Appropriations)

- ▶ Salaries/Wages - \$80,500
- ▶ Employee Benefits - \$32,700
- ▶ Contractual Services - \$107,400
- ▶ Supplies & Materials - \$23,500
- ▶ Capital Outlay - \$22,200
- ▶ Uniforms/Travel - \$1,700

Park & Recreation Projected Carryover

- ▶ PARK & REC. FUND
- ▶ Estimated Carryover or Reserve from 2019 \$ 49,093
- ▶ Estimated Revenues - 2020 \$232,000
- ▶ Estimated Expenses - 2020 \$268,000
- ▶ Estimated Carryover for 2021 \$ 13,093

Land Reutilization Revenues & Expenditures

- ▶ Land Reutilization Fund Estimated Revenues for 2020 - \$0
- ▶ Land Reutilization Fund Expenditures for 2020 - \$0
- ▶ LAND REUTILIZATION FUND
- ▶ Estimated Carryover or Reserve from 2019 \$ 39,267
- ▶ Estimated Revenues - 2020 \$ 0
- ▶ Estimated Expenses - 2020 \$ 0
- ▶ Estimated Carryover for 2021 \$ 39,267



Law Enforcement Revenues & Expenditures

- ▶ Law Enforcement Fund Estimated Revenues for 2020 - \$5,000
 - ▶ Donations, DUI & RIF
- ▶ Law Enforcement Fund Expenditures for 2020 - \$5,000
- ▶ LAW ENFORCEMENT FUND
- ▶ Estimated Carryover or Reserve from 2019 \$ 13,503
- ▶ Estimated Revenues - 2020 \$ 5,000
- ▶ Estimated Expenses - 2020 \$ 5,000
- ▶ Estimated Carryover for 2021 \$ 13,503

Bond Retirement Revenues & Expenditures

- ▶ Bond Retirement Fund Estimated Revenues for 2020 - \$374,000
 - ▶ Transfer-in from General Fund
- ▶ Bond Retirement Fund Expenditures for 2020 - \$374,000
- ▶ BOND RETIREMENT FUND
- ▶ Estimated Carryover or Reserve from 2019 \$ 4,929
- ▶ Estimated Revenues - 2020 \$374,000
- ▶ Estimated Expenses - 2020 \$374,000
- ▶ Estimated Carryover for 2021 \$ 4,929

Note Retirement Revenues & Expenditures

- ▶ Note Retirement Fund Estimated Revenues for 2019 - \$90,000
 - ▶ Transfer-in from General Fund
- ▶ Note Retirement Fund Expenditures for 2020 - \$90,000
- ▶ NOTE RETIREMENT-NORTHBROOK FUND

▶ Estimated Carryover or Reserve from 2019	\$ 2,134
▶ Estimated Revenues - 2020	\$ 90,000
▶ Estimated Expenses - 2020	<u>\$ 90,000</u>
▶ Estimated Carryover for 2021	\$ 2,134

Capital Improvement Revenues - 2020

- ▶ Capital Improvement Fund Estimated Revenues for 2020 - \$546,000
 - ▶ Grant Funds - \$489,000
 - ▶ CDBG, ED/GE, 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 2020 - \$570,000**
(\$406,000 or 247.6% increase from 2019 Appropriations)
 - ▶ Capital Outlay - \$570,000
 - ▶ CDBG, ED/GE, Solid Waste Grant Matching & Capital needs that may arise

Capital Improvement Projected Carryover

► CAPITAL IMPROVEMENT FUND

► Estimated Carryover or Reserve from 2019	\$167,444
► Estimated Revenues - 2020	\$546,000
► Estimated Expenses - 2020	<u>\$570,000</u>
► Estimated Carryover for 2021	\$143,444

Sewer Projected Carryover

▶ <u>SEWER FUND</u>	
▶ Estimated Carryover or Reserve from 2019	\$ 350,044
▶ Estimated Revenues - 2020	\$ 913,000
▶ Estimated Expenses - 2020	<u>\$ 907,000</u>
▶ Estimated Carryover for 2021	\$ 356,044

Stormwater Revenues - 2020

- ▶ **Stormwater Fund Estimated Revenues for 2020 - \$65,000**
 - ▶ Assessments - \$0
 - ▶ Sales & Service - \$65,000
 - ▶ Transfer from General Fund - \$0

Sewer Expenditures

► **Sewer Fund Expenditures for 2020 - \$907,000**

(\$207,000 or 29.6% increase over 2019 Appropriations)

- ▶ **Salaries/Wages - \$195,000**
- ▶ **Employee Benefits - \$82,500**
- ▶ **Contractual Services - \$230,500**
- ▶ **Supplies & Materials - \$15,500**
- ▶ **Capital Outlay - \$265,000**
 - ▶ Heated building to house Sludge Press Machine
 - ▶ Any Capital needs that arise
- ▶ **Uniforms/Travel - \$1,700**
- ▶ **Debt Service - \$116,800**
 - ▶ WWTP Improvements Phase I & II, Market St. SIB Loan

Sanitary Sewer Revenues - 2020

- ▶ **Sewer Fund Estimated Revenues for 2020- \$913,000**
 - ▶ **Assessments - \$1,000**
 - ▶ **Sales & Service - \$667,000**
 - ▶ **Miscellaneous, Donation, Interest - \$245,000**
 - ▶ **Transfer from General Fund - \$0**



Water Expenditures

► Water Fund Expenditures for 2020 - \$1,383,000 (\$169,000 or 13.9% increase over 2019 Appropriations)

- ▶ **Salaries/Wages - \$165,000**
- ▶ **Employee Benefits - \$73,600**
- ▶ **Contractual Services - \$864,000**
- ▶ **Supplies & Materials - \$10,100**
- ▶ **Capital Outlay - \$170,500**
 - ▶ Abrasive blast and paint interior of 1992 water tower - \$131,000
 - ▶ Any capital needs that may arise during the year
- ▶ **Uniforms/Travel - \$1,700**
- ▶ **Debt Service - \$98,100**
 - ▶ Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan

Water Projected Carryover

- ▶ **WATER FUND**
- ▶ Estimated Carryover or Reserve from 2019 \$ 393,427
- ▶ Estimated Revenues - 2020 \$1,273,000
- ▶ Estimated Expenses - 2020 \$1,383,000
- ▶ Estimated Carryover for 2021 \$ 283,427

Water Revenues - 2020

► Water Fund Estimated Revenues for 2020 - \$1,273,000

- Assessments - \$1,000
- Intergovernmental - \$0
- Sales & Service - \$1,270,000
- Miscellaneous, Donation, Interest - \$0
- Utility Payment Overages - \$2,000
- Transfer from General Fund - \$0

Fire Capital Improvement Projected Carryover

▶ <u>FIRE CAPITAL IMPROVEMENT FUND</u>	
▶ Estimated Carryover or Reserve from 2019	\$217,374
▶ Estimated Revenues - 2020	\$410,000
▶ Estimated Expenses - 2020	<u>\$466,000</u>
▶ Estimated Carryover for 2021	\$161,374



Fire Capital Improvement Expenditures

- ▶ **Fire Capital Improvement Fund Expenditures for 2020 - \$466,000**
(\$356,000 or 323.6% increase over 2019 Appropriations)

- ▶ Lease Payments (Medic) - \$50,000
- ▶ Capital Outlay - \$416,000
 - ▶ Personal Protective Gear
 - ▶ Pickup Truck
 - ▶ Medic
 - ▶ Ultrasonic Cleaner
 - ▶ Chest Compression Device
 - ▶ Breathing Air Cascade

Fire Capital Improvement Revenues - 2020

- ▶ **Fire Capital Improvement Fund Estimated Revenues for 2020 - \$410,000**
 - ▶ **Grant Funds - \$0**
 - ▶ **Sales & Service - \$159,500**
 - ▶ Fire Protection Contracts, EMS Billing
 - ▶ **Miscellaneous, Donation, Interest - \$250,500**
 - ▶ Lease Medic, Donations



Stormwater Projected Carryover

► STORMWATER FUND

► Estimated Carryover or Reserve from 2019	\$ 0
► Estimated Revenues - 2020	\$ 65,000
► Estimated Expenses - 2020	<u>\$ 60,000</u>
► Estimated Carryover for 2021	\$ 5,000

Stormwater Expenditures

- ▶ **Stormwater Fund Expenditures for 2020 - \$60,000**

- ▶ **Salaries/Wages - \$19,000**
- ▶ **Employee Benefits - \$10,500**
- ▶ **Contractual Services - \$24,500**
- ▶ **Supplies & Materials - \$2,500**
- ▶ **Capital Improvements - \$2,000**
- ▶ **Uniforms - \$1,500**

Refuse Revenues - 2020

- ▶ Refuse Fund Estimated Revenues for 2020 - \$436,000
 - ▶ Assessments - \$500
 - ▶ Sales & Service - \$435,500
 - ▶ Transfer from General Fund - \$0

Refuse Expenditures

► Refuse Fund Expenditures for 2020 - \$440,000 (\$17,000 or 3.7% decrease from 2019 Appropriations)

- Salaries/Wages - \$35,000
- Employee Benefits - \$15,700
- Contractual Services - \$385,500
- Supplies & Materials - \$3,500
- Uniforms - \$300

Refuse Projected Carryover

- ▶ **REFUSE FUND**

▶ Estimated Carryover or Reserve from 2019	\$ 157,114
▶ Estimated Revenues - 2020	\$ 436,000
▶ Estimated Expenses - 2020	<u>\$ 440,000</u>
▶ Estimated Carryover for 2021	\$ 153,114

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%)**

2019 Budget Totals

2019 Total Budget - \$9,592,000

2019 Payroll - \$2,976,000

2019 Benefits - \$1,056,700

2019 Payroll/Benefits - \$4,032,700

2019 Capital - \$461,000

2019 Transfers - \$975,000



2019 Revenues

	<u>Original 2019</u>	<u>Revised 2019 (Through 11/5/19)</u>
▶ General Fund	\$4,828,000	\$4,828,000
▶ Street M&R Fund	\$ 929,000	\$ 944,500
▶ Park & Rec. Fund	\$ 219,000	\$ 232,500
▶ Land Reutilization Fund	\$ 0	\$ 0
▶ Law Enforcement Fund	\$ 6,000	\$ 8,000
▶ Bond Retirement Fund	\$ 112,400	\$ 115,000
▶ Note Retirement Fund	\$ 90,000	\$ 90,000
▶ Capital Improv. Fund	\$ 163,250	\$ 113,250
▶ Fire Capital Improv. Fund	\$ 157,000	\$ 252,500
▶ Water Fund	\$1,420,057	\$1,402,557
▶ Sanitary Sewer Fund	\$ 654,000	\$ 810,500
▶ Refuse Fund	<u>\$ 429,000</u>	<u>\$ 433,500</u>
TOTAL	\$9,007,707	\$9,230,307

2019 Expenditures

	<u>Original 2019</u>	<u>Revised 2019 (Through 11/5/19)</u>
► General Fund	\$ 5,285,140	\$ 5,295,140
► Street M&R Fund	\$ 988,166	\$ 987,668
► Park & Rec. Fund	\$ 251,839	\$ 266,339
► Land & Reutilization Fund	\$ 0	\$ 0
► Law Enforcement Fund	\$ 10,038	\$ 10,038
► Bond Retirement Fund	\$ 374,000	\$ 374,000
► Note Retirement Fund	\$ 90,000	\$ 87,000
► Capital Improv. Fund	\$ 164,660	\$ 260,660
► Fire Capital Improv. Fund	\$ 125,381	\$ 205,381
► Water Fund	\$ 1,367,084	\$ 1,297,646
► Sanitary Sewer Fund	\$ 702,649	\$ 1,154,749
► Refuse Fund	<u>\$ 457,172</u>	<u>\$ 457,172</u>
TOTAL	\$ 9,816,129	\$10,395,793