

# 2023 Budget Work Session

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## City of Brookville Funds

- ▶ The City has 16 Funds:
  - ▶ General Fund
  - ▶ Street M&R Fund
  - ▶ Park & Recreation Fund
  - ▶ Land Reutilization Fund
  - ▶ Local Fiscal Recovery Fund
  - ▶ Law Enforcement
  - ▶ Ohioone Opioid
  - ▶ FEMA
  - ▶ Bond Retirement Fund
  - ▶ Note Retirement-NorthBrook Fund
  - ▶ Capital Improvement Fund
  - ▶ Fire Capital Improvement Fund
  - ▶ Water Fund
  - ▶ Sanitary Sewer Fund
  - ▶ Stormwater Fund
  - ▶ Refuse Fund

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## 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.

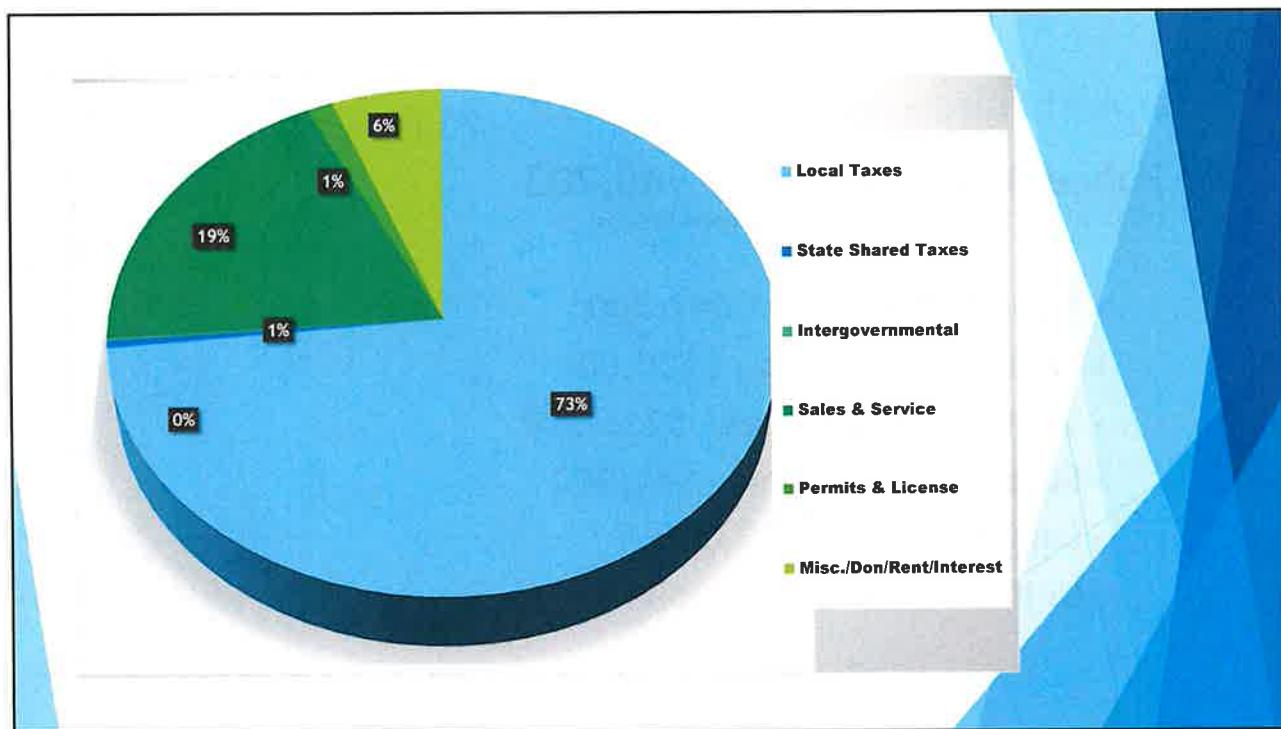
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## General Fund Revenues - 2023

- ▶ General Fund Estimated Revenues for 2023 - \$5,210,100
  - ▶ Local Taxes - \$3,812,600
    - ▶ Real Estate Property Tax, City Income Tax, Motel Tax, LGF
      - ▶ City Income Tax - \$3,500,000, or 67% of General Fund Revenue
  - ▶ State Shared Taxes - \$25,400
    - ▶ Real Estate Rollback, Cigarette Tax, Liquor/Beer Permits
  - ▶ Intergovernmental - \$5,000
    - ▶ Fire/EMS Grants
  - ▶ Sales & Service - \$987,000
    - ▶ Fire Protection Contracts, EMS Billing, Misc. Sales & Service
  - ▶ Permits & License - \$71,500
    - ▶ Fines & Forfeits, Zoning Permits, Franchise Fees
  - ▶ Misc.-Donation-Rent-Interest - \$302,100
    - ▶ Sales Equipment, Interest on Investments, Donations, Rent, Advance

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## General Fund Expenditures - 2023

- ▶ General Fund Expenditures for 2023
- ▶ Police Department Operating & Capital
- ▶ Fire Department Operating
- ▶ Government & Administrative Department Operating, Capital & Transfers

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## General Fund - Police Department

### ► Police Department - \$1,940,700

(\$28,700 or 1.50% increase over 2022 Appropriations)

- Salaries/Wages - \$1,042,500
- Employee Benefits - \$500,000
- Contractual Services - \$236,300
- Supplies & Materials - \$81,900
- Capital Outlay - \$62,000
- Uniforms/Travel - \$18,000

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## General Fund - Fire Department

### ► Fire Department - \$1,509,850

(\$239,785 or 18.88% increase over 2022 Appropriations)

- Salaries/Wages - \$889,500
- Employee Benefits - \$164,000
- Contractual Services - \$322,850
- Supplies & Materials - \$118,000
- Uniforms/Travel - \$15,500

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## General Fund - Government & Administration

### ► Government & Administration - \$2,580,350 (\$31,695 or 1.24% increase over 2022 Appropriations)

- Salaries/Wages - \$470,500
- Employee Benefits - \$125,500
- Contractual Services - \$742,150
- Supplies & Materials - \$29,500
- Capital Outlay - \$45,000
- **Transfers - \$1,161,200**
- Uniforms/Travel - \$1,500
- Contingency - \$5,000

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## General Fund Projected Carryover

### ► GENERAL FUND

► Estimated Carryover or Reserve from 2022	\$ 1,400,000.00
► Estimated Revenues - 2023	\$ 5,210,100.00
► Estimated Expenses - 2023	<b>\$ 6,030,900.00</b>
► Estimated Carryover for 2024	<u>\$ 579,200.00</u>

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## Service Department Expenditures

### ► Service Department Expenditures

► Street M & R Fund	\$ 1,697,799.00
► Park Fund	\$ 321,260.00
► Water Fund	\$ 1,475,592.00
► Sewer Fund	\$ 817,180.00
► Stormwater Fund	\$ 232,404.00
► Refuse Fund	\$ 380.00
<b>TOTAL</b>	<b>\$ 4,544,615.00</b>

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## Street M&R Revenues - 2023

- Street M&R Fund Estimated Revenues for 2023 - \$1,687,354
  - State Shared Taxes - \$448,500
    - Motor Vehicle Tax, Gasoline Tax, Highway Distribution Fund
  - Assessments - \$8,000
    - Grass Mowing, Sidewalk/Curb Assessments
  - OPWC Grant / Loan - \$599,254
  - Sales & Service - \$76,500
    - Service Center Reimbursement, Misc. Sales & Service
  - Miscellaneous & Interest - \$5,100
    - Equipment Sales, Interest
  - Transfer-in from General Fund - \$550,000 (32.6% of Estimated Revenue)

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## Street M&R Expenditures

### ► Street M&R Fund Expenditures for 2023- \$1,697,799 (\$272,449 or 19.11% increase over 2022 Appropriations)

- Salaries/Wages - \$415,000
- Employee Benefits - \$175,400
- Contractual Services - \$143,000
- Supplies & Materials - \$150,020
- Capital Outlay - \$677,254
  - Pickup/Lift Truck, Hay Ave Phase II, Bobcat, Gator
- Uniforms/Travel - \$4,000
- Debt Service - \$133,125
  - Market Street Extension-SIB Loan, Hay Ave Phase I

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## Street M&R Projected Carryover

### ► STREET M&R FUND

► Estimated Carryover or Reserve from 2022	\$ 50,000.00
► Estimated Revenues - 2023	\$ 1,687,354.00
► Estimated Expenses - 2023	<b>\$ 1,697,799.00</b>
► Estimated Carryover for 2024	\$ 39,555.00

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## Park & Recreation Revenues - 2023

- ▶ **Park & Rec. Fund Estimated Revenues for 2023 - \$241,900**
  - ▶ Sales & Service - \$15,000
  - ▶ Ball Diamond - \$21,800
    - ▶ Concession Stand Proceeds, League Fees, Ball Diamond Lights
  - ▶ Miscellaneous, Donation & Rent - \$55,100
    - ▶ Equipment Sales, Donations, Building Rentals
  - ▶ Transfer-in from General Fund - \$150,000 (62.01% of Estimated Revenue)

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## Park & Recreation Expenditures

- ▶ **Park & Rec. Fund Expenditures for 2023 - \$321,260**  
(\$79,800 or 33.05% increase from 2022 Appropriations)
  - ▶ Salaries/Wages - \$78,500
  - ▶ Employee Benefits - \$33,100
  - ▶ Contractual Services - \$102,650
  - ▶ Supplies & Materials - \$35,100
  - ▶ Capital Outlay - \$70,000
    - ▶ Paving, Gator, Bobcat
  - ▶ Uniforms/Travel - \$1,910

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## Park & Recreation Projected Carryover

### ► PARK & REC. FUND

► Estimated Carryover or Reserve from 2022	\$ 160,000.00
► Estimated Revenues - 2023	\$ 241,900.00
► Estimated Expenses - 2023	<b>\$ 321,260.00</b>
► Estimated Carryover for 2024	\$ 80,640.00

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## Land Reutilization Revenues & Expenditures

► Land Reutilization Fund Estimated Revenues for 2023 - \$0

► Land Reutilization Fund Expenditures for 2023 - \$0

### ► LAND REUTILIZATION FUND

► Estimated Carryover or Reserve from 2022	\$ 39,267.00
► Estimated Revenues - 2023	\$ -
► Estimated Expenses - 2023	<b>\$ -</b>
► Estimated Carryover for 2024	\$ 39,267.00

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## Ohioone Opioid Revenues & Expenditures

- ▶ Ohioone Opioid Fund Estimated Revenues for 2023 - \$1,789.09

- ▶ Ohioone Opioid Fund Expenditures for 2023 - \$0

- ▶ OHIOONE OPIOID FUND

▶ Estimated Carryover or Reserve from 2022	\$ 1,872.37
▶ Estimated Revenues - 2023	\$ 1,789.09
▶ Estimated Expenses - 2023	\$ -
▶ Estimated Carryover for 2024	\$ 3,661.46

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## Law Enforcement Revenues & Expenditures

- ▶ Law Enforcement Fund Estimated Revenues for 2023 - \$1,100
  - ▶ Donations, DUI & RIF

- ▶ Law Enforcement Fund Expenditures for 2023 - \$1,100

- ▶ LAW ENFORCEMENT FUND

▶ Estimated Carryover or Reserve from 2022	\$ 5,500.00
▶ Estimated Revenues - 2023	\$ 1,100.00
▶ Estimated Expenses - 2023	\$ 1,100.00
▶ Estimated Carryover for 2024	\$ 5,500.00

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## Local Fiscal Recovery Fund

- ▶ Local Fiscal Recovery Fund Estimated Revenues for 2023 - \$0
- ▶ Local Fiscal Recovery Fund Expenditures for 2023 - \$411,716
  - ▶ Main St Waterline, WWTP Electrical Panel Upgrade
- ▶ LOCAL FISCAL RECOVERY FUND

▶ Estimated Carryover or Reserve from 2022	\$ 574,114.17
▶ Estimated Revenues - 2023	\$ -
▶ Estimated Expenses - 2023	<b>\$ 411,716.00</b>
▶ Estimated Carryover for 2024	<hr/> \$ 162,398.17

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## FEMA Revenues & Expenditures

- ▶ FEMA Fund Estimated Revenues for 2023 - \$180,761.90
  - ▶ SCBA Grant
- ▶ FEMA Fund Expenditures for 2023 - \$180,761.90
- ▶ FEMA FUND

▶ Estimated Carryover or Reserve from 2022	\$ -
▶ Estimated Revenues - 2023	\$ 180,761.90
▶ Estimated Expenses - 2023	<b>\$ 180,761.90</b>
▶ Estimated Carryover for 2024	<hr/> \$ -

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## Bond Retirement Revenues & Expenditures

- ▶ Bond Retirement Fund Estimated Revenues for 2023 - \$371,200
  - ▶ Transfer-in from General Fund

- ▶ Bond Retirement Fund Expenditures for 2023 - \$371,800

- ▶ **BOND RETIREMENT FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 693.00
▶ Estimated Revenues - 2023	\$ 371,200.00
▶ Estimated Expenses - 2023	<b>\$ 371,800.00</b>
▶ Estimated Carryover for 2024	\$ 93.00

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## Note Retirement Revenues & Expenditures

- ▶ Note Retirement Fund Estimated Revenues for 2023 - \$90,000
  - ▶ Transfer-in from General Fund

- ▶ Note Retirement Fund Expenditures for 2023 - \$90,542

- ▶ **NOTE RETIREMENT-NORTHBROOK FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 944.00
▶ Estimated Revenues - 2023	\$ 90,000.00
▶ Estimated Expenses - 2023	<b>\$ 90,542.00</b>
▶ Estimated Carryover for 2024	\$ 402.00

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## Capital Improvement Revenues - 2023

- ▶ **Capital Improvement Fund Estimated Revenues for 2023 - \$358,828**
  - ▶ Grant Funds - \$129,328
    - ▶ County Perm. Tax, Solid Waste Recycling Grant
  - ▶ Assessments - \$7,000
    - ▶ Sidewalk & Curb Assessments
  - ▶ Miscellaneous - \$0
  - ▶ Sale of Land, Donation, Rent - \$222,500
  - ▶ Transfer-in from General Fund - \$0

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## Capital Improvement Expenditures

- ▶ **Capital Improvement Fund Expenditures for 2023 - \$354,328**  
(\$185,672 or 34.38% decrease from 2022 Appropriations)
  - ▶ Capital Outlay - \$154,328
    - ▶ Co. Perm Tax St. Proj. & Capital needs that may arise
  - ▶ Advance Out - \$200,000
    - ▶ Pay back 2020 Advance for sale of land

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## Capital Improvement Projected Carryover

### ► CAPITAL IMPROVEMENT FUND

► Estimated Carryover or Reserve from 2022	\$ 165,000.00
► Estimated Revenues - 2023	\$ 358,828.00
► Estimated Expenses - 2023	<b>\$ 354,328.00</b>
► Estimated Carryover for 2024	<b>\$ 169,500.00</b>

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## Fire Capital Improvement Revenues - 2023

- Fire Capital Improvement Fund Estimated Revenues for 2023 - \$461,261.90
  - Grant Funds - \$0
  - Sales & Service - \$279,000
    - Fire Protection Contracts, EMS Billing
  - Miscellaneous, Donation, Interest - \$182,261.90
    - Donations, Transfer In from FEMA fund

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## Fire Capital Improvement Expenditures

- ▶ **Fire Capital Improvement Fund Expenditures for 2023 - \$365,520**  
(\$218,520 or 148.65% increase over 2022 Appropriations)

- ▶ **Lease Payments (Medic) - \$51,720**
- ▶ **Capital Outlay - \$313,800**
  - ▶ Personal Protective Gear, Floor Scrubber, Training Center Improvements, SCBA FEMA Grant purchase

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## Fire Capital Improvement Projected Carryover

- ▶ **FIRE CAPITAL IMPROVEMENT FUND**

▶ Estimated Carryover or Reserve from 2022	\$ 245,000.00
▶ Estimated Revenues - 2023	\$ 461,261.90
▶ Estimated Expenses - 2023	<b>\$ 365,520.00</b>
▶ Estimated Carryover for 2024	\$ 340,741.90

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## Water Revenues - 2023

### ► Water Fund Estimated Revenues for 2023 - \$1,572,327

- Assessments - \$5,000
- Intergovernmental - \$175,827
- Sales & Service - \$1,389,500
- Miscellaneous, Donation, Interest - \$0
- Utility Payment Overages - \$2,000
- Transfer from General Fund - \$0

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## Water Expenditures

### ► Water Fund Expenditures for 2023 - \$1,475,592

(\$64,628 or 4.20% decrease over 2022 Appropriations)

- Salaries/Wages - \$167,000
- Employee Benefits - \$73,500
- Contractual Services - \$900,000
- Supplies & Materials - \$12,100
- Capital Outlay - \$216,327
  - Lift Truck/Bobcat
  - OPWC Projects - Hay, Phase II
- Uniforms/Travel - \$1,800
- Debt Service - \$104,865
  - Maple & Arlington Waterline, New Water Tower, Market St. SIB Loan, Hay Ave Phase I, Walnut St

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## Water Projected Carryover

### ► WATER FUND

► Estimated Carryover or Reserve from 2022	\$ 1,045,000.00
► Estimated Revenues - 2023	\$ 1,572,327.00
► Estimated Expenses - 2023	<b>\$ 1,475,592.00</b>
► Estimated Carryover for 2024	<u>\$ 1,141,735.00</u>

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## Sanitary Sewer Revenues - 2023

- **Sewer Fund Estimated Revenues for 2023- \$665,000**
  - Assessments - \$3,000
  - Sales & Service - \$662,000
  - Transfer from General Fund - \$0

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## Sewer Expenditures

► **Sewer Fund Expenditures for 2023 - \$817,180**  
(\$349,020 or 29.93% decrease over 2022 Appropriations)

- Salaries/Wages - \$197,000
- Employee Benefits - \$85,600
- Contractual Services - \$260,700
- Supplies & Materials - \$30,700
- Capital Outlay - \$125,000
  - Lift Truck
  - Bobcat
  - Any Capital needs that arise
- Uniforms/Travel - \$1,800
- Debt Service - \$116,380
- WWTP Improvements Phase I & II, Market St. SIB Loan

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## Sewer Projected Carryover

► **SEWER FUND**

► Estimated Carryover or Reserve from 2022	\$ 400,000.00
► Estimated Revenues - 2023	\$ 665,000.00
► Estimated Expenses - 2023	<b>\$ 817,180.00</b>
► Estimated Carryover for 2024	<hr/> \$ 247,820.00

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## Stormwater Revenues - 2023

- ▶ **Stormwater Fund Estimated Revenues for 2023 - \$270,254**
  - ▶ Assessments - \$500
  - ▶ OPWC Grant - \$34,814
  - ▶ OPWC Loan - \$104,440
  - ▶ Sales & Service - \$130,500
  - ▶ Transfer from General Fund - \$0

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## Stormwater Expenditures

- ▶ **Stormwater Fund Expenditures for 2023 - \$232,404**

(\$28,796 or 11.02% decrease over 2022 Appropriations)

  - ▶ Salaries/Wages - \$19,000
  - ▶ Employee Benefits - \$11,600
  - ▶ Uniforms - \$500
  - ▶ Contractual Services - \$46,850
  - ▶ Supplies & Materials - \$3,000
  - ▶ Capital Improvements - \$147,254
    - ▶ Bobcat
    - ▶ Lift Truck
    - ▶ Hay Ave, Phase II

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## Stormwater Projected Carryover

### ► STORMWATER FUND

► Estimated Carryover or Reserve from 2022	\$ 89,000.00
► Estimated Revenues - 2023	\$ 270,254.00
► Estimated Expenses - 2023	\$ 232,404.00
► Estimated Carryover for 2024	\$ 126,850.00

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## Refuse Revenues - 2023

### ► Refuse Fund Estimated Revenues for 2023 - \$620,865

- Assessments - \$3,500
- Sales & Service - \$617,365
- Transfer from General Fund - \$0

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## Refuse Expenditures

### ► Refuse Fund Expenditures for 2023 - \$570,380

(\$102,530 or 21.92% increase from 2022 Appropriations)

- Salaries/Wages - \$37,360
- Employee Benefits - \$16,620
- Contractual Services - \$514,400
- Supplies & Materials - \$2,000

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## Refuse Projected Carryover

### ► REFUSE FUND

► Estimated Carryover or Reserve from 2022	\$ 220,000.00
► Estimated Revenues - 2023	\$ 620,865.00
► Estimated Expenses - 2023	<b>\$ 570,380.00</b>
► Estimated Carryover for 2024	\$ 270,485.00

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## 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%)

## 2022 Budget Totals

- ▶ 2022 Total Budget - \$12,587,768 (+17.56%)
- ▶ 2022 Payroll - \$3,071,000 (+3.61%)
- ▶ 2022 Benefits - \$1,118,300 (+.00004%)
- ▶ 2022 Payroll/Benefits - \$4,189,300 (+2.64%)  
Payroll & Benefits - 33.28% of 2022 Budget
- ▶ 2022 Capital Projects/Equip. - \$2,499,178
- ▶ 2022 Transfers - \$1,117,255 (+2.58%)

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## 2022 Revenues

	Original 2022	Revised 2022 (Through 12/1/2022)	Variance
General Fund	\$ 4,358,050	\$ 4,423,050	\$ 65,000
Street M&R Fund	\$ 1,417,600	\$ 1,451,600	\$ 34,000
Park & Rec Fund	\$ 243,600	\$ 292,600	\$ 49,000
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ 307,654	\$ 310,111	\$ 2,457
Law Enforcement Fund	\$ 5,600	\$ 20,600	\$ 15,000
Ohioone Opioid Fund	\$ -	\$ 1,873	\$ 1,873
FEMA Fund	\$ -	\$ -	\$ -
Bond Retirement Fund	\$ 368,000	\$ 368,000	\$ -
Note Retirement Fund	\$ 74,255	\$ 74,255	\$ -
Capital Improvement Fund	\$ 523,500	\$ 523,500	\$ -
Fire Capital Improvement Fund	\$ 198,500	\$ 213,500	\$ 15,000
Water Fund	\$ 1,644,245	\$ 1,689,245	\$ 45,000
Sanitary Sewer Fund	\$ 687,500	\$ 722,500	\$ 35,000
Stormwater Fund	\$ 296,500	\$ 296,500	\$ -
Refuse Fund	\$ 463,500	\$ 463,500	\$ -
	\$ 10,588,504	\$ 10,850,834	\$ 262,330

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## 2022 Expenditures

	Original 2022	Revised 2022 (Through 12/1/2022)	Variance
General Fund	\$ 5,730,720	\$ 5,810,681	\$ 79,961
Street M&R Fund	\$ 1,425,350	\$ 1,435,488	\$ 10,138
Park & Rec Fund	\$ 241,460	\$ 273,648	\$ 32,188
Land & Reutilization Fund	\$ -	\$ -	\$ -
Local Fiscal Recovery Fund	\$ 615,308	\$ 615,308	\$ -
Law Enforcement Fund	\$ 5,600	\$ 22,100	\$ 16,500
Ohioone Opioid Fund	\$ -	\$ -	\$ -
FEMA Fund	\$ -	\$ -	\$ -
Bond Retirement Fund	\$ 372,600	\$ 372,600	\$ -
Note Retirement Fund	\$ 74,260	\$ 91,240	\$ 16,980
Capital Improvement Fund	\$ 540,000	\$ 540,000	\$ -
Fire Capital Improvement Fund	\$ 147,000	\$ 147,000	\$ -
Water Fund	\$ 1,540,220	\$ 1,636,710	\$ 96,490
Sanitary Sewer Fund	\$ 1,166,200	\$ 1,194,811	\$ 28,611
Stormwater Fund	\$ 261,200	\$ 266,171	\$ 4,971
Refuse Fund	\$ 467,850	\$ 467,970	\$ 120
	\$ 12,587,768	\$ 12,873,726	\$ 285,958

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