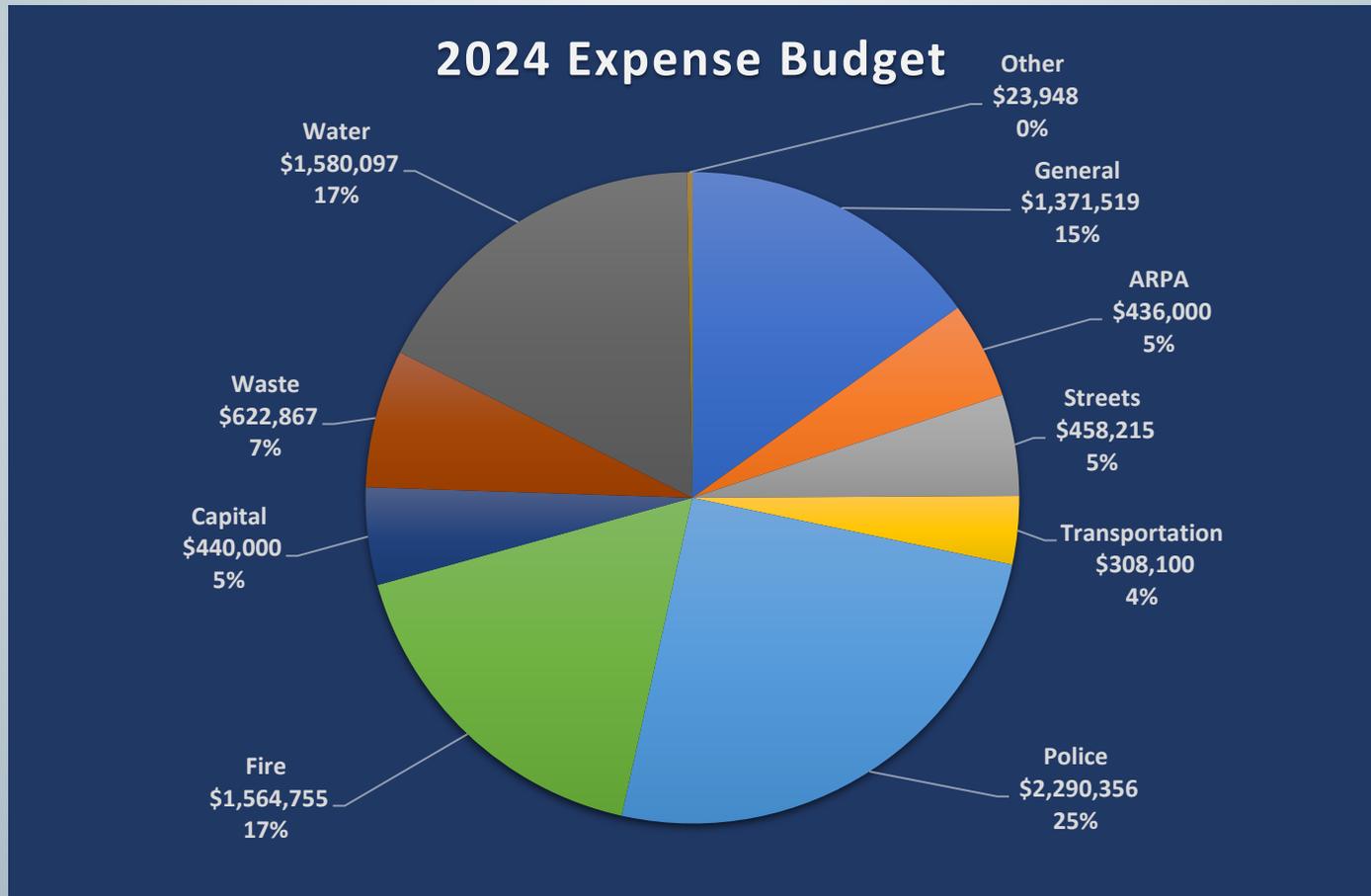


# CITY OF Bellbrook



# The Budget Process

The 2024 budget process began in June with creation of the Tax Budget of necessary tax levies certified by the County Budget Commission and ended with a public hearing and adoption of the Appropriations Ordinance 2023-O-6

- June 12 – The Tax Budget was passed through Ordinance 2023-O-2
- October 17 – Review and development of the 2023 CIP Plan
- November 13– Review and discussion of the Departments’ portion of the budget
- November 13 – Introduction of the 2024 Budget and Appropriations Ordinance
- November 13 – Public Hearing of the 2024-2028 Five-Year CIP
- November 27 – Ordinance 2022-O-10 Public Hearing and deliberated for adoption

# The Budget Process

The City's processes and operations were assessed through the budget preparation period and evaluated against the ability to deliver the expected City Services in the most efficient and cost-effective way possible.

August and September – Budgetary goals discussed between City Manager and Staff. Budget worksheets were reviewed and updated with current operating data. Budget requests were discussed with departments and current estimates and results of operations presented to the Finance Committee.

Budget Development with Key Objectives:

- Maintain delivery of services at the current level provided to the citizens of Bellbrook.
- Maintain these service levels and programs while looking for efficiencies to keep budgetary growth within non-personnel budgets of the departments at a minimum versus the current 2023 appropriations.

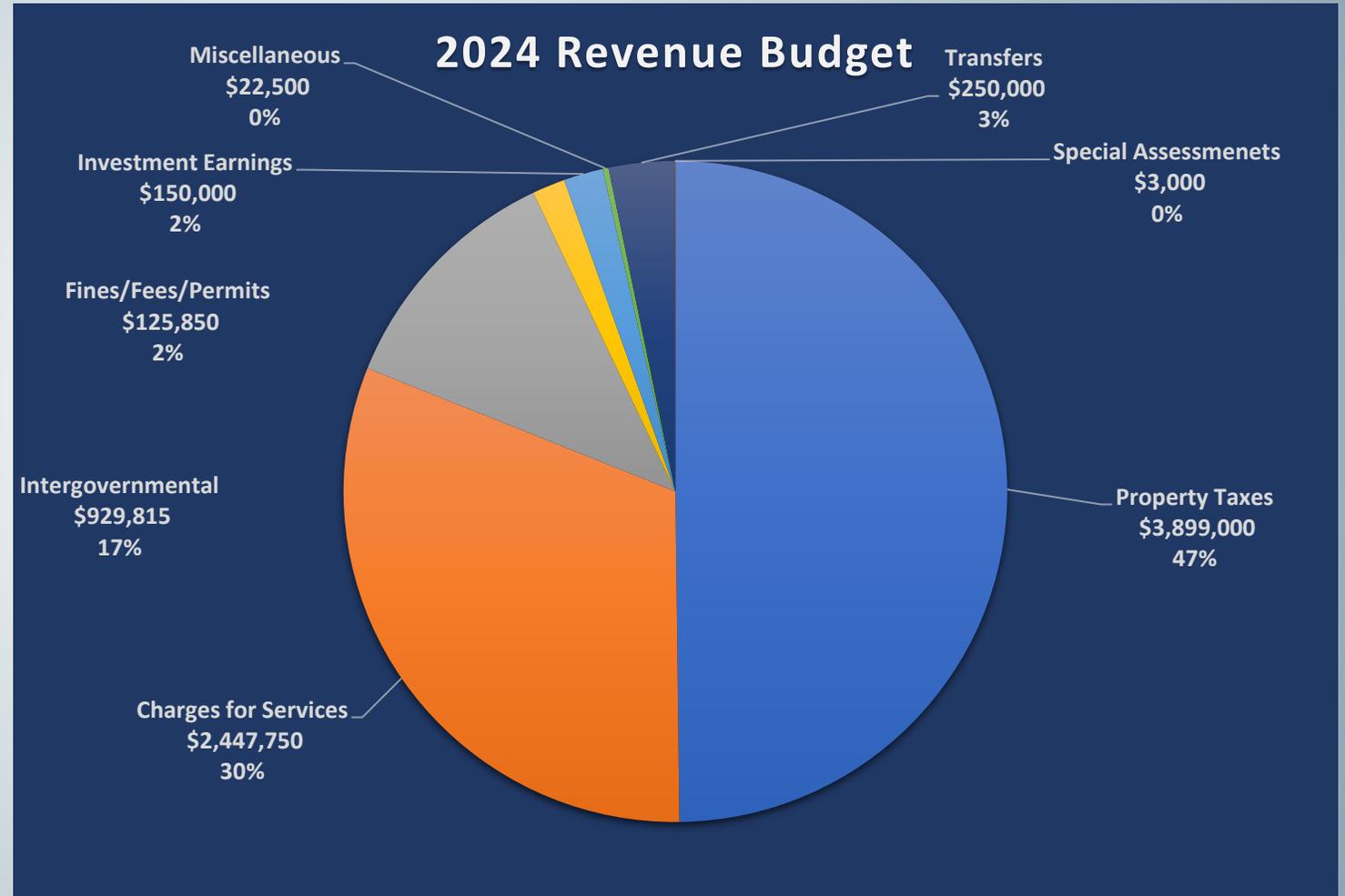
# Budget Summary

Fund	2024 Projected Beginning Cash Balance	2024 Estimated Revenue	2024 Expense Budget	2024 Change in-Fund Balance	2024 Projected Ending Cash Balance
100 General Fund	\$ 2,710,166.54	\$ 1,481,415.00	\$ 1,371,519.00	\$ 109,896.00	\$ 2,814,062.54
201 Local Fiscal Recovery Fund	\$ 436,373.33	\$ -	\$ 436,000.00	\$ (436,000.00)	\$ 373.33
202 OneOhio Opioid Settlement Fund	\$ 6,397.78	\$ 6,000.00	\$ 12,398.00	\$ (6,398.00)	\$ (0.22)
210 Street Fund	\$ 313,534.78	\$ 341,500.00	\$ 458,215.00	\$ (116,715.00)	\$ 196,819.78
220 State Highway Fund	\$ 126,515.29	\$ 28,000.00	\$ 53,000.00	\$ (25,000.00)	\$ 101,515.29
230 Police Fund	\$ 265,030.48	\$ 2,108,250.00	\$ 2,200,766.00	\$ (92,516.00)	\$ 168,514.48
240 Fuel System Fund	\$ 3,645.25	\$ 1,200.00	\$ 1,550.00	\$ (350.00)	\$ 3,295.25
250 Fire Fund	\$ 563,931.58	\$ 1,456,000.00	\$ 1,564,755.00	\$ (111,755.00)	\$ 452,176.58
270 Police Pension Fund	\$ 8,295.03	\$ 90,000.00	\$ 89,590.00	\$ 410	\$ 7,705.03
280 Motor Vehicle License Fund	\$ 318,833.09	\$ 47,000.00	\$ 255,100.00	\$ (208,100.00)	\$ 110,733.09
300 Capital Improvement Fund	\$ 301.34	\$ 440,000.00	\$ 440,000.00	\$ -	\$ 301.34
610 Waste Collection Fund	\$ 195,405.76	\$ 640,000.00	\$ 622,867.00	\$ 17,133.00	\$ 212,538.76
620 Water Fund	\$ 4,513,616.04	\$ 1,630,750.00	\$ 1,580,097.00	\$ 50,653.00	\$ 4,564,269.04
800 Performance Bond Fund	\$ 67,532.78	\$ 21,000.00	\$ 10,000.00	\$ 11,000.00	\$ 78,532.78
<b>Total All Funds</b>	<b>\$ 9,529,579.07</b>	<b>\$ 8,291,115.00</b>	<b>\$ 9,095,857.00</b>	<b>\$ (804,742.00)</b>	<b>\$ 8,710,837.07</b>
			Less ARPA	\$ 436,000.00	
			Less Transfers	\$ 250,000.00	
				<b>\$ (118,742.00)</b>	

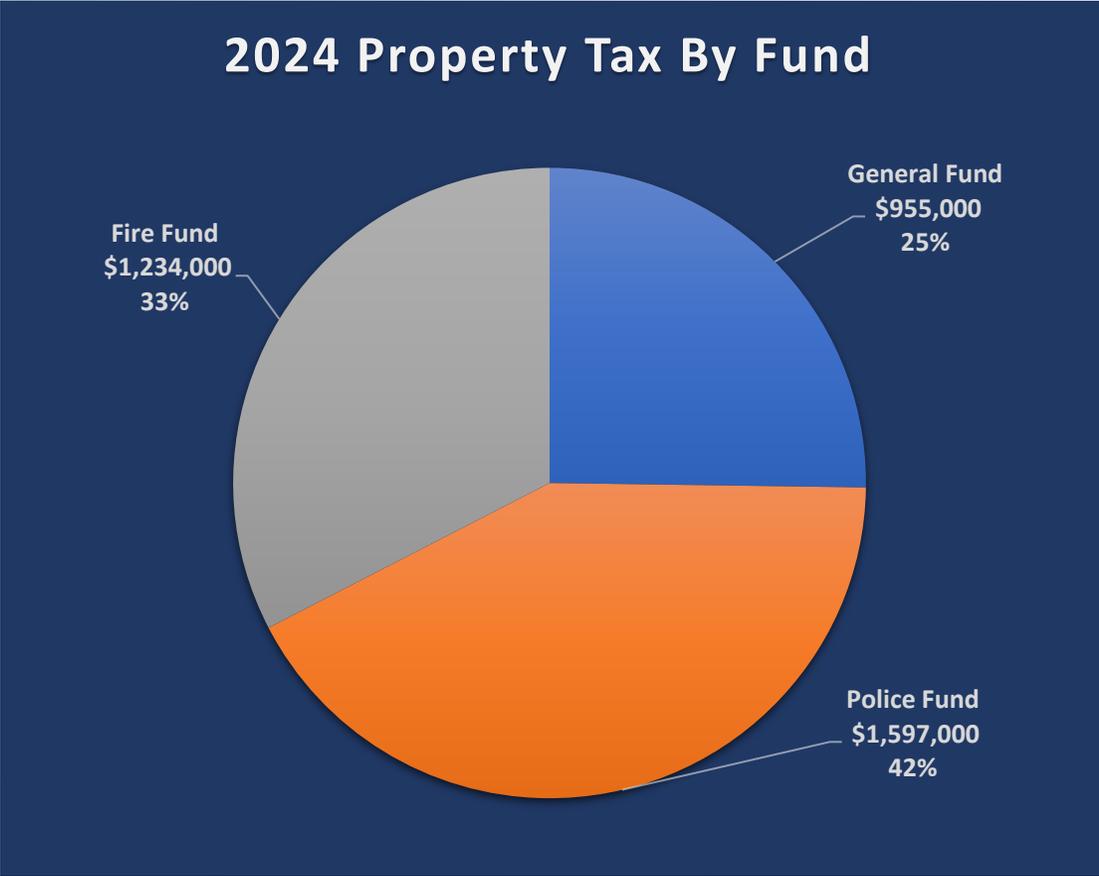
# Budget Elements - Revenue

- Budget Level of Detail

- Property Taxes
- Charges for Service
- Intergovernmental
- Fines/Fees/Permits
- Investment Earnings
- Miscellaneous
- Special Assessments



# Budget Elements - Revenue



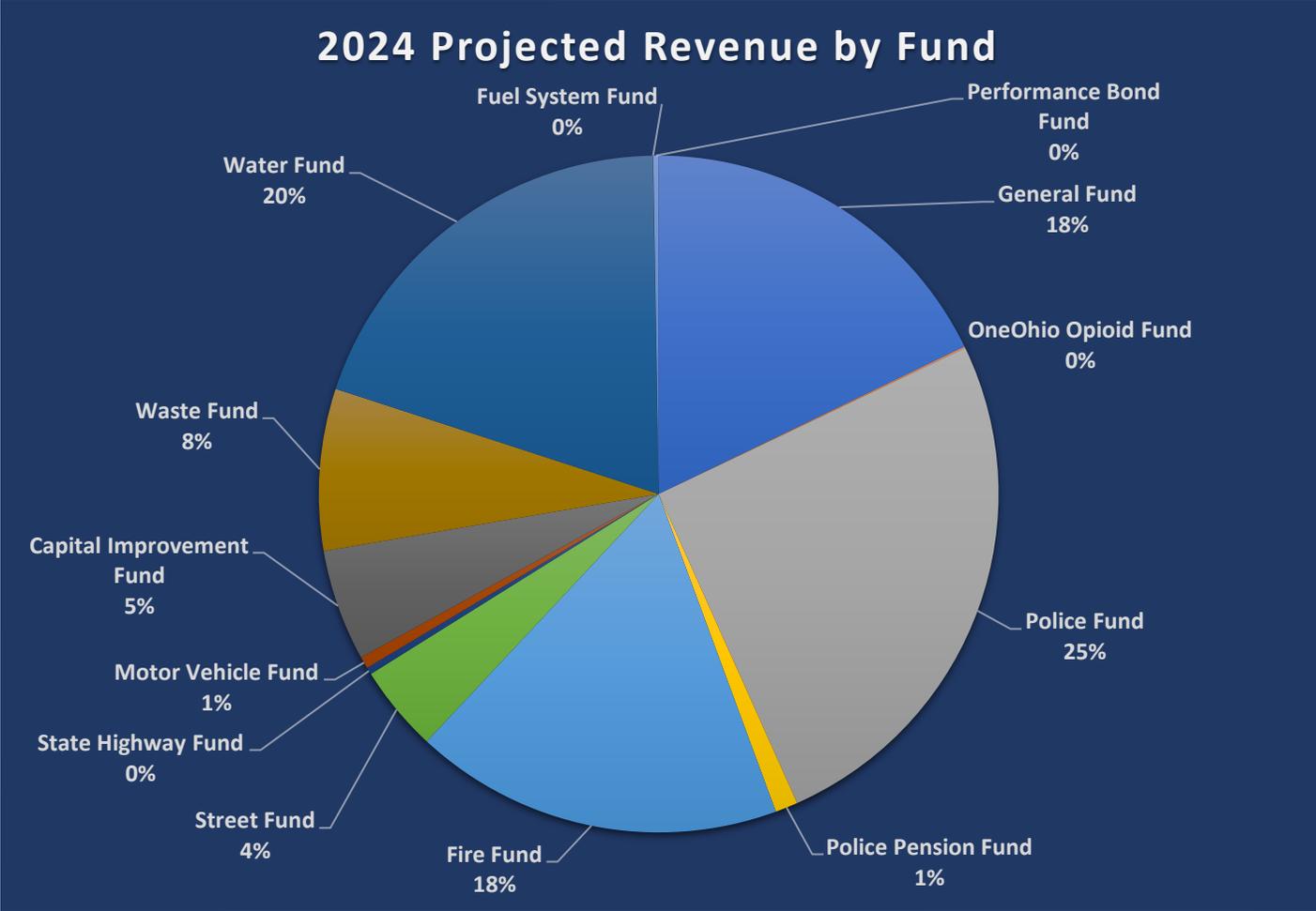
	Property Taxes
General Fund	\$ 955,000
Police Fund	\$ 1,597,000
Fire Fund	\$ 1,234,000

# Budget Elements - Revenue

Fund	Property & Other Taxes	Inter-governmental	Charges for Services	Special Assess.	Fines/Fees/Permits	Investment Earnings	Misc.	Transfers	2024 Revenue Budget Estimate
General Fund	\$961,000	\$234,815	\$19,000	\$3,000	\$102,600	\$150,000	\$11,000		\$1,481,415
OneOhio Opioid Fund	-	\$6,000	-	-	-	-	-	-	\$6,000
Police Fund	\$1,600,000	\$190,000	\$62,000	\$	\$2,250	\$	\$3,000	\$250,000	\$2,108,250
Police Pension Fund	\$82,000	\$8,000	\$	\$	\$	\$	\$	\$	\$90,000
Fire Fund	\$1,237,000	\$117,000	\$100,000	\$	\$	\$	\$2,000	-	\$1,456,000
Street Fund	\$	\$337,000	-	\$	\$	\$	\$4,500	\$	\$341,500
State Highway Fund	\$	\$28,000	\$	\$	\$	\$	\$	\$	\$28,000
Motor Vehicle Fund	\$32,000	\$15,000	\$	\$	\$	\$	\$	\$	\$47,000
Capital Improvement Fund	-	\$440,000	-	-	-	-	-	-	\$440,000
Waste Fund	\$	-	\$640,000	\$	\$	\$	-	\$	\$640,000
Water Fund	\$	-	\$1,626,750	\$	\$	\$	\$4,000	\$	\$1,630,750
Fuel System Fund	\$	-	\$1,200	\$	\$	\$	\$	\$	\$1,200
Performance Bond Fund	\$	-	\$	\$	\$21,000	\$	\$	\$	\$21,000
<b>Totals</b>	<b>\$3,899,000</b>	<b>\$1,375,815</b>	<b>\$2,448,950</b>	<b>\$3,000</b>	<b>\$125,850</b>	<b>\$150,000</b>	<b>\$24,500</b>	<b>\$250,000</b>	<b>\$8,291,115</b>
								Less Transfer	(\$250,000.00)
									<b>\$8,041,115.00</b>



# Budget Elements - Revenue



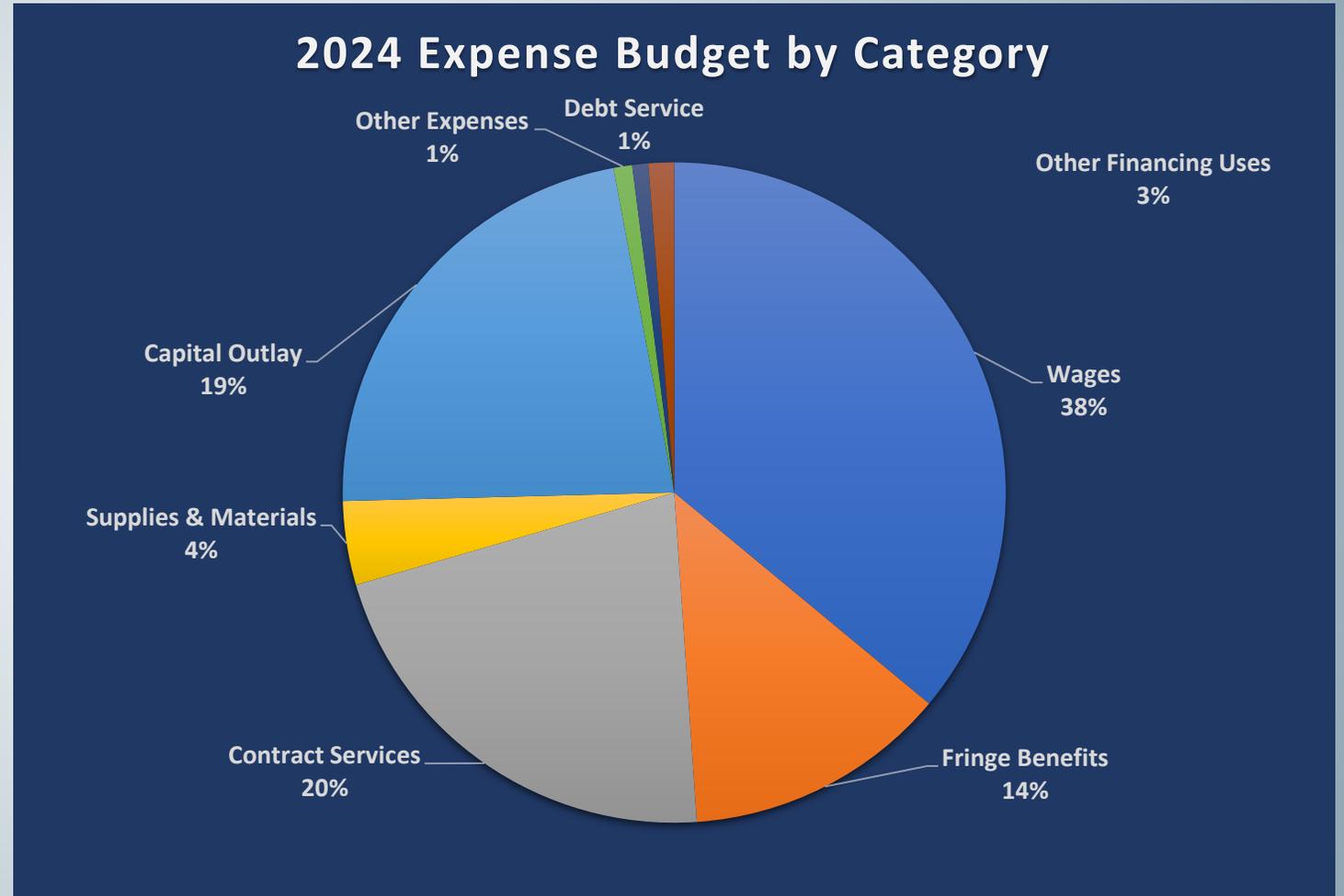
Police Fund	\$ 2,108,250	25%
Water Fund	\$ 1,630,750	20%
General Fund	\$ 1,481,415	18%
Fire Fund	\$ 1,456,000	18%
Waste Fund	\$ 640,000	8%
Capital Improvement Fund	\$ 440,000	5%
Street Fund	\$ 341,500	4%
Police Pension Fund	\$ 90,000	1%
Motor Vehicle Fund	\$ 47,000	1%
Other Funds (Combined)	\$ 56,200	0%
<b>Total</b>	<b>\$ 8,277,115</b>	



# Budget Elements - Expenses

- Budget Level of Detail

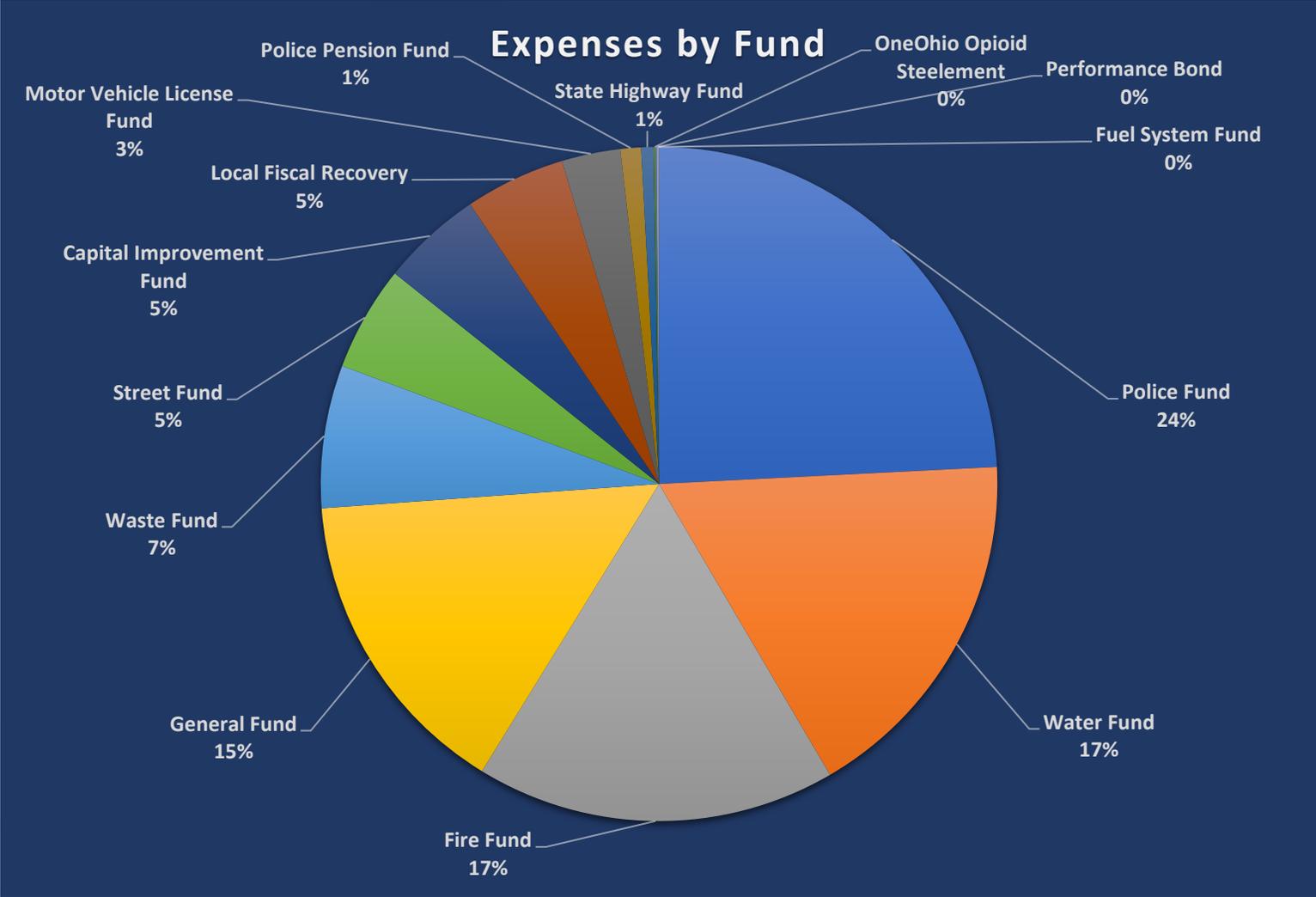
- Personnel Costs
  - Wages and Compensation
  - Fringe Benefits
- Contract Services
- Supplies and Materials
- Capital Outlay
- Other Expenses
- Debt Service



# Budget Elements - Expenses

Fund	Wages	Fringe Benefits	Contract Services	Supplies & Materials	Capital Outlay	Other Expenses	Debt Service	Other Financing Uses	2022 Budget
General Fund:									
-Legislative	\$30,001	\$4,636	\$4,850	\$1,601	-	\$2,000	-	-	\$43,088
-Administrative	\$155,134	\$47,260	\$202,918	\$31,200	-	\$23,600	-	\$250,000	\$710,112
-Library	-	-	\$3,000	-	-	-	-	-	\$3,000
-Museum	\$19,452	\$3,005	\$6,675	\$2,000	-	-	-	-	\$31,132
-Community Environment	\$48,329	\$19,958	\$1,100	\$8,000	-	\$1,000	-	-	\$78,387
-Capital Outlay	-	-	-	-	\$505,800	-	-	-	\$505,800
Total General Fund	\$252,916	\$74,859	\$218,543	\$42,801	\$505,800	\$26,600	-	\$250,000	\$1,371,519
Police Fund	\$1,337,958	\$467,642	\$295,016	\$82,150	-	\$18,000	-	-	\$2,200,766
Police Pension Fund	-	\$89,000	-	-	-	\$590	-	-	\$89,590
Fire Fund	\$924,506	\$306,249	\$236,800	\$77,800	-	\$19,400	-	-	\$1,564,755
Street Fund	\$264,317	\$87,603	\$71,950	\$34,200	-	\$145	-	-	\$458,215
State Highway Fund	-	-	\$28,500	\$24,500	-	-	-	-	\$53,000
Motor Vehicle License Fund	-	-	\$15,000	\$15,100	\$225,000	-	-	-	\$255,100
Capital Improvement Fund	-	-	-	-	\$440,000	-	-	-	\$440,000
Waste Fund	\$20,449	\$6,443	\$595,900	-	-	\$75	-	-	\$622,867
Water Fund	\$640,225	\$221,994	\$334,638	\$145,850	\$157,500	\$11,300	\$68,590	-	\$1,580,097
Local Fiscal Recovery	-	-	-	-	\$436,000	-	-	-	\$436,000
OneOhio Opioid Settlement	-	-	\$12,398	-	-	-	-	-	\$12,398
Fuel System Fund	-	-	\$1,550	-	-	-	-	-	\$1,550
Performance Bond Fund	-	-	\$5,000	-	-	\$5,000	-	-	\$10,000
Less Transfers									(\$250,000)
Grand Total - All Funds	\$3,440,371	\$1,253,790	\$1,815,295	\$422,401	\$1,764,300	\$81,110	\$68,590	\$250,000	\$8,845,857

# Budget Elements - Expenses



Fund	Amount
Police Fund	\$2,200,766
Water Fund	\$1,580,097
Fire Fund	\$1,564,755
General Fund	\$1,371,519
Waste Fund	\$622,867
Street Fund	\$458,215
Capital Improvement Fund	\$440,000
ARPA	\$436,000
MV License Fund	\$255,100
Police Pension	\$89,590
State Hwy Fund	\$53,000
OneOhio Opioid Settlement	\$12,398
Performance Bond	\$10,000
Fuel System Fund	\$1,550

# Budget Elements – Capital Improvements

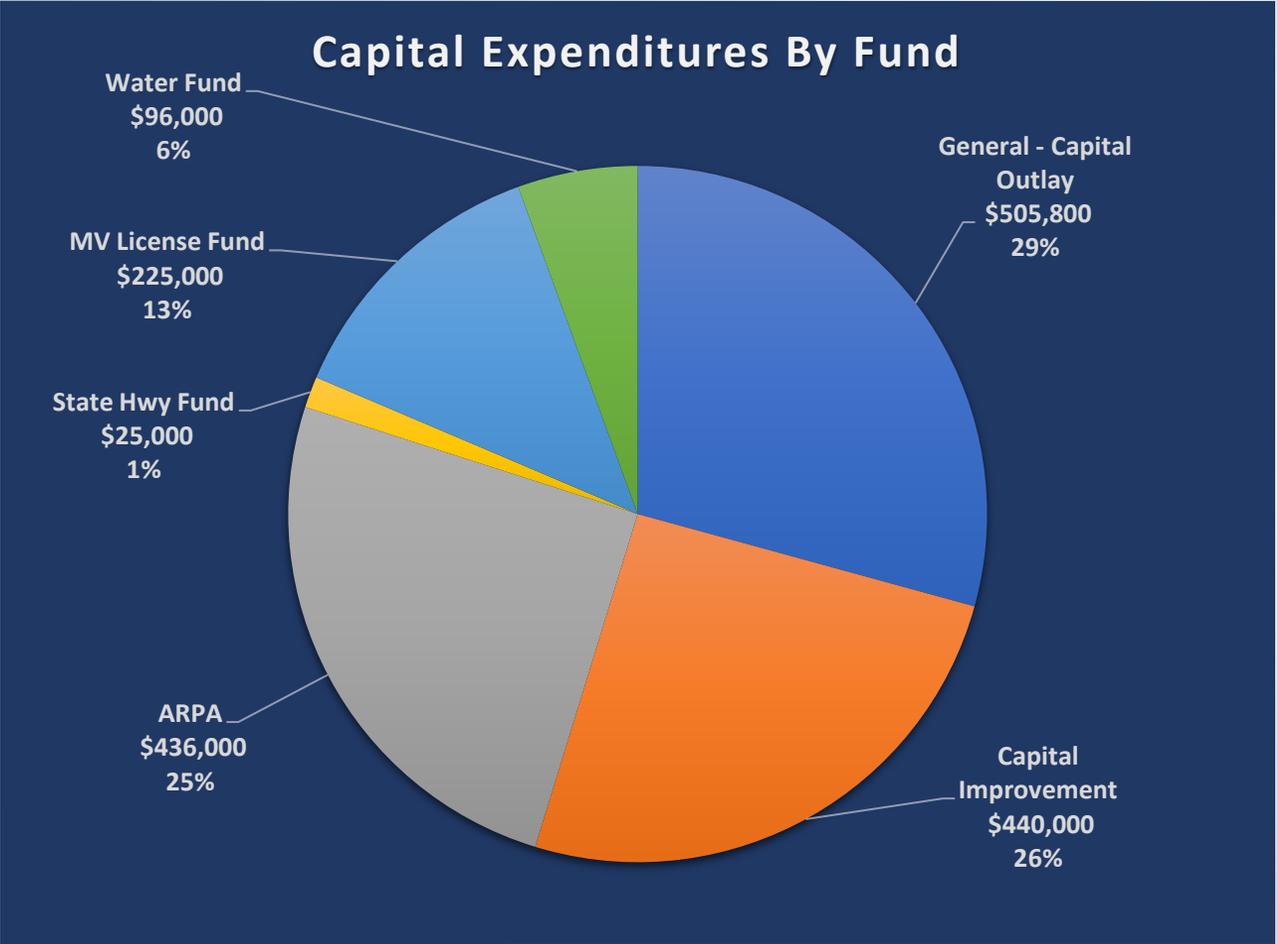
GENERAL FUND – CAPITAL OUTLAY DEPT	
<b>Administrative</b>	
I&F City Hall Maintenance	\$ 10,000
<i>Total Admin</i> \$ 10,000	
<b>Service/Streets</b>	
I&F Portion of Annual Street Paving	\$ 175,000
I&F Storm Water Maintenance	\$ 50,000
I&F Portion of Main & Franklin Improvements	\$ 75,000
V&E Portion of Utility Vehicle	\$ 14,000
<i>Total Streets</i> \$ 314,000	
<b>Police</b>	
V&E Cruiser (New Lease Program)	\$ 48,000
V&E Radios, Weapons, AED's, Facility Repairs	\$ 38,300
<i>Total Police</i> \$ 86,300	
<b>Fire</b>	
V&E Command/Staff Vehicle	\$ 68,000
V&E Radios, Furniture/fixtures	\$ 27,500
<i>Total Fire</i> \$ 95,500	
<b>TOTAL CAPITAL OUTLAY GENERAL FUND \$ 505,800</b>	
<b>CAPITAL IMPROVEMENT FUND</b>	
I&F Portion of Main & Franklin Improvements	\$ 440,000
<b>STATE HIGHWAY FUND</b>	
I&F Portion of Annual Street Paving	\$ 25,000

WATER FUND		
I&F	Fire Hydrant Replacement Program	\$ 35,000
I&F	Fiber Line Installation to Well Field	\$ 35,000
V&E	Portion of Utility Vehicle	\$ 26,000
<b>TOTAL WATER FUND \$ 96,000</b>		
MOTOR VEHICLE LICENSE FUND		
I&F	Portion of Annual Street Paving	\$ 75,000
I&F	Portion of Main & Franklin Improvements	\$ 150,000
<b>TOTAL MV LICENSE FUND \$ 225,000</b>		
LOCAL FISCAL RECOVERY FUND - ARPA		
I&F	Walnut Street Drainage Project	\$ 94,000
I&F	Portion of Main & Franklin Improvements	\$ 342,000
<b>TOTAL ARPA FUND \$ 436,000</b>		

**TOTAL ALL FUNDS \$ 1,727,800**



# Budget Elements – Capital Improvements



Project	Total Cost
Main & Franklin Improvements	\$1,007,000
Annual Street Paving	\$275,000
Vehicles	\$156,000
Equipment	\$145,800
Storm Water Projects	\$144,000
<b>TOTAL CAPITAL INVESTMENT</b>	<b>\$1,727,800</b>

# Budget Elements - Personnel

Personnel Costs = PEOPLE

All Employee related costs including salary, health care, fringe benefits, employment taxes, etc. are budgeted under the Personnel section within each Fund/Department of the budget

Costs of each employee are allocated to the Fund and Department to which they perform services

Some Employees are allocated to only one Fund (i.e. Firefighters, Police Officers) while most others are allocated among multiple Funds (i.e. City Manager, Administrators, Streets/Service personnel) because they perform services within many Funds

## 2024 Budget - Personnel Cost Assumptions:

All currently occupied positions are fully funded – no attrition assumed

Current budget includes 3.5% annual salary increases effective August 1, and associated merit/step increases per each employee anniversary date

Health care costs are estimated to include a 7% increase from 2023 costs beginning in June

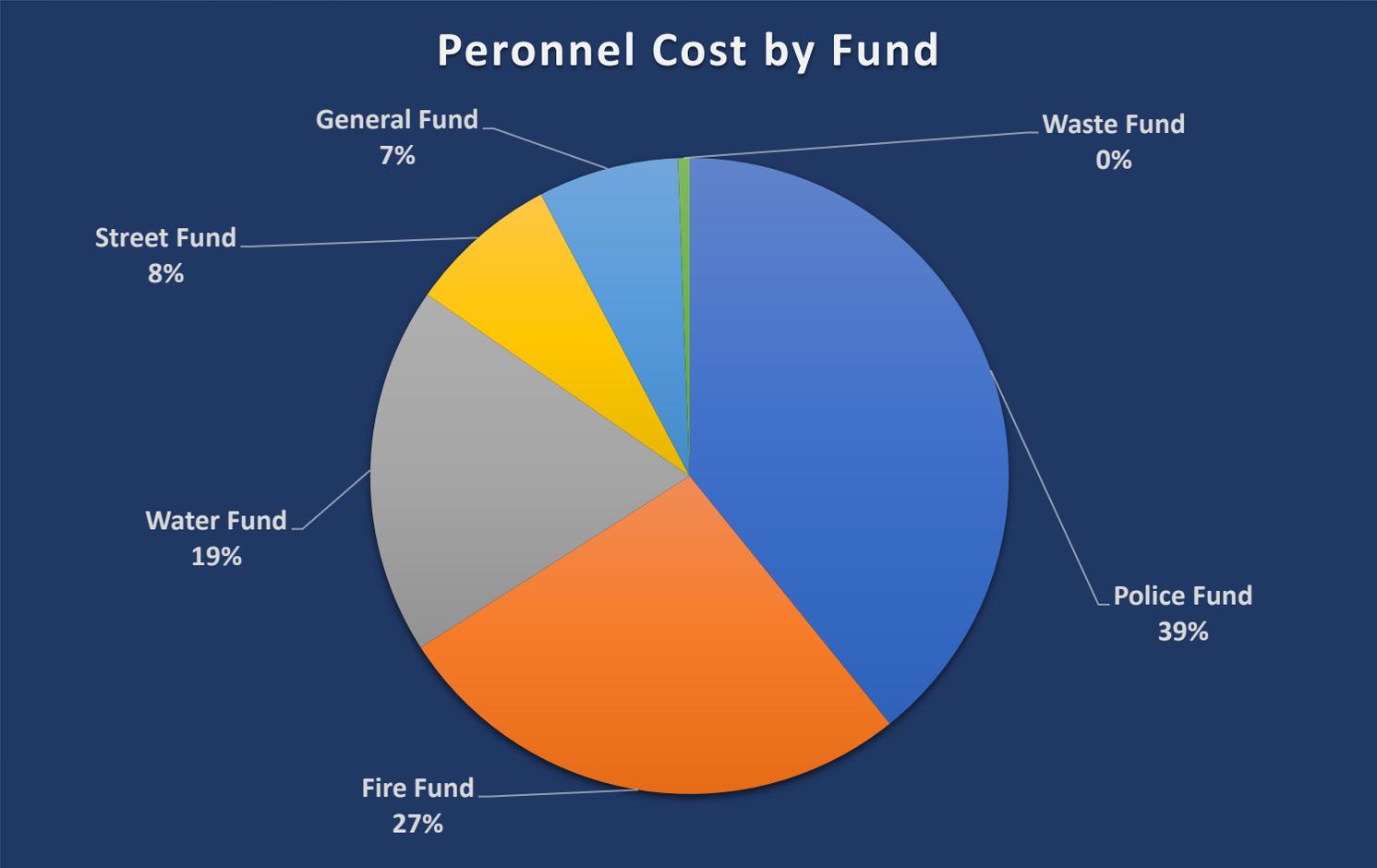
# Budget Elements - Personnel

Staffing Summary	
	FTE
City Manager/Finance Director/Clerk	1.00
HR/Finance Administrator	1.00
Utility Billing Administrator	1.00
Community Development Administrator	1.00
Administrative Assistant	0.50
Museum Attendant	0.30
Camera Operator	0.02
Custodian	<u>0.50</u>
Subtotal - Administration	5.32
Police Chief	1.00
Police Captain	1.00
Police Sergeant X 2	2.00
Patrol Officer – Full Time X 8	8.00
Patrol Officer – Part Time X 2	1.00
Police Administrative Assistant	<u>1.00</u>
Subtotal - Police	14.00

Fire Chief	1.00
Fire Lieutenant X 3	3.00
Firefighter/Paramedic X 3	3.00
Part-time Firefighter X 11	<u>5.50</u>
Subtotal - Fire	12.50
Service Superintendent	1.00
Service Foreman	1.00
Service Senior Secretary	1.00
Maintenance Worker 1 X 3	3.00
Maintenance Worker 2 X 2	2.00
Maintenance Worker 3 X 1	<u>1.00</u>
Subtotal - Service	9.00
<b>Total Full-time Equivalents</b>	<b>40.82</b>
Elected Officials	7
Full-time Employees	33
Part-time Employees	17
<b>Total Personnel Count (less elected)</b>	<b>50</b>



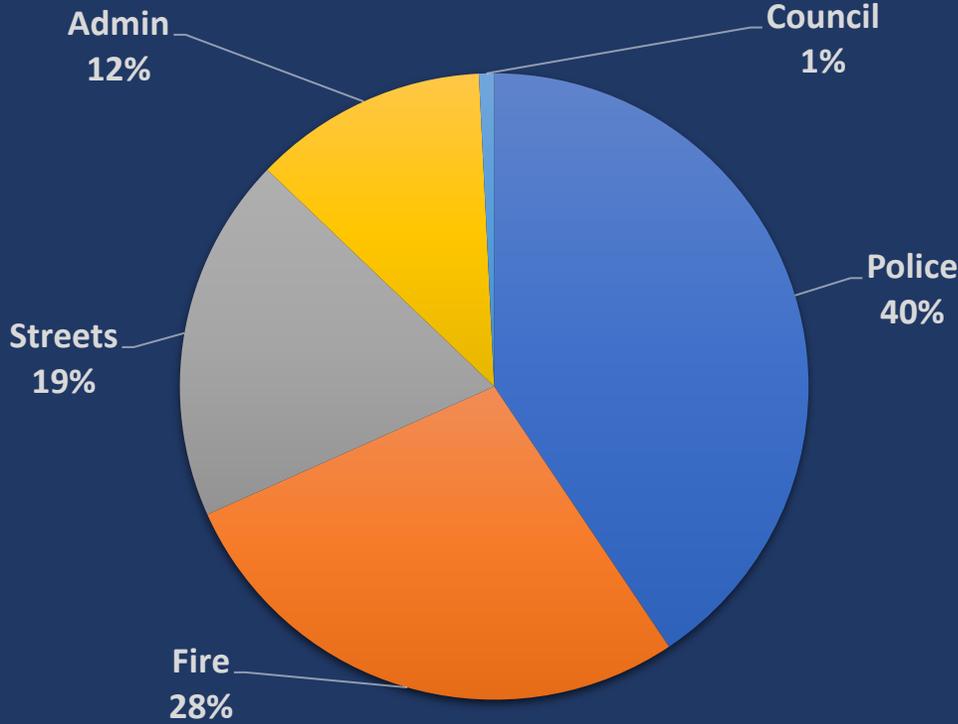
# Budget Elements - Personnel



Fund	Amount
Police	\$1,729,336
Fire	\$1,117,252
Water	\$829,494
Street	\$319,895
General	\$288,269
Waste	\$24,147
<b>TOTAL</b>	<b>\$4,308,392</b>

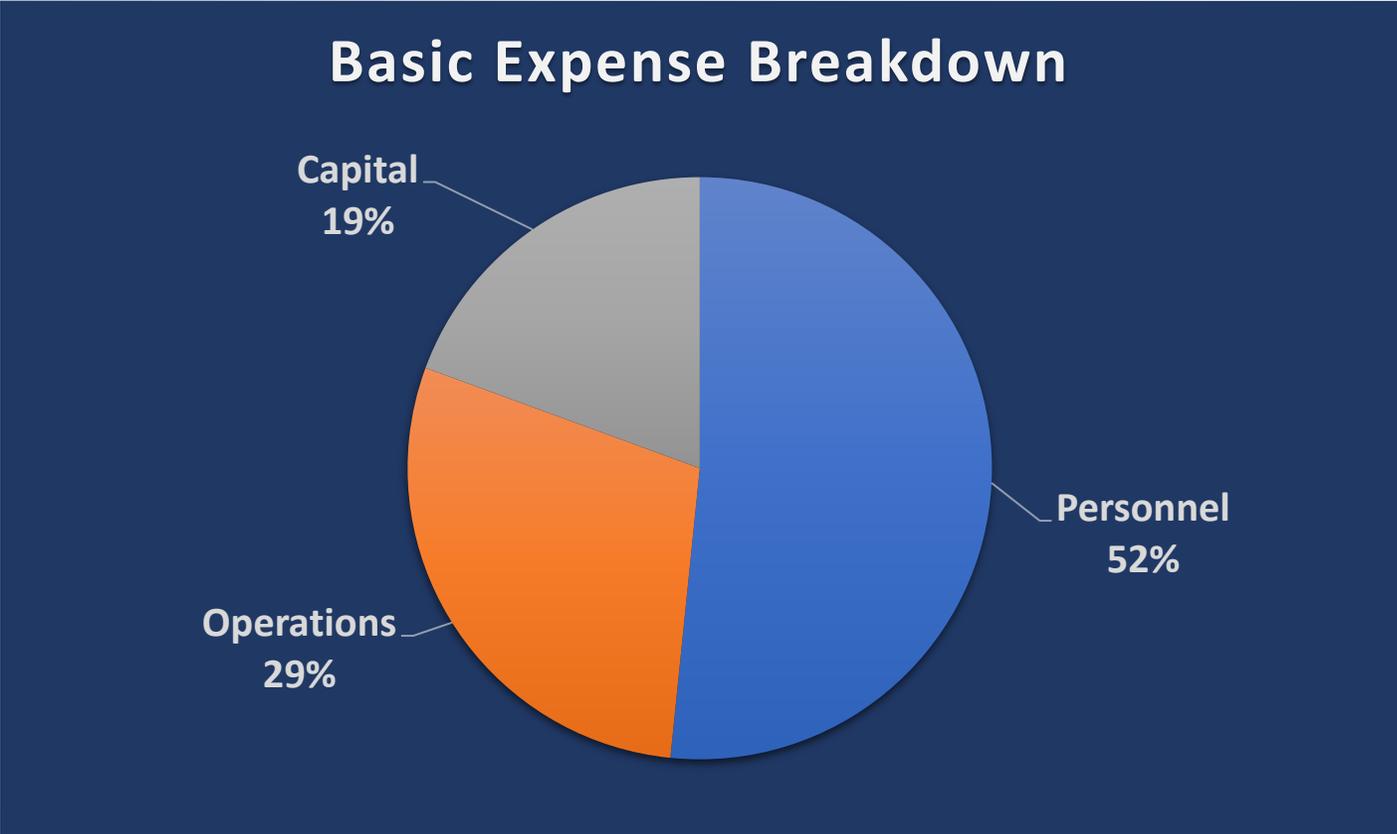
# Budget Elements - Personnel

### Personnel Cost by Department



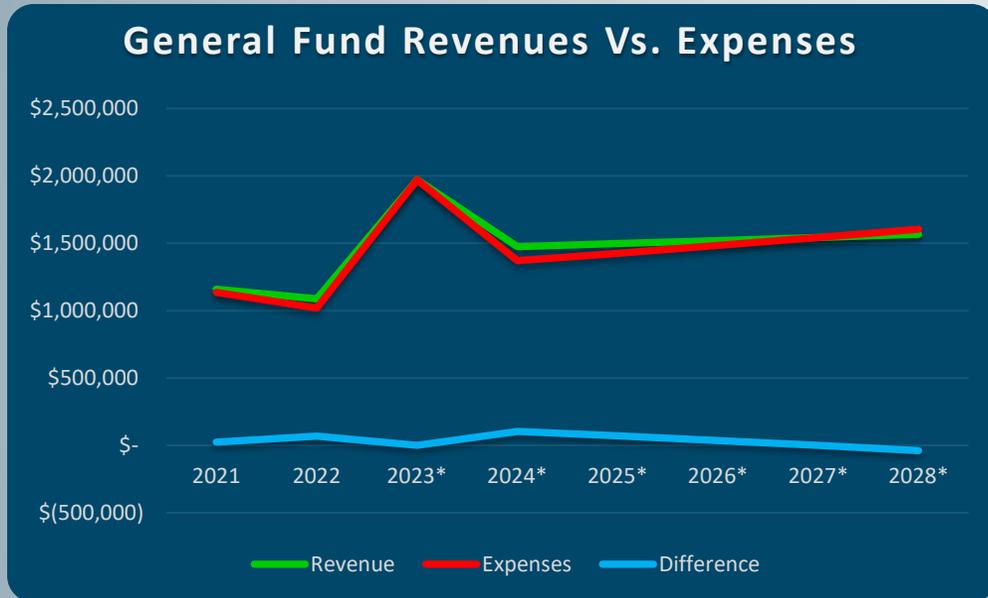
Department	Cost
Police	\$1,805,600
Fire	\$1,230,755
Streets	\$838,595
Admin	\$536,245
Council	\$34,637
TOTAL	\$4,445,832

# Budget Elements – Basic Breakdown

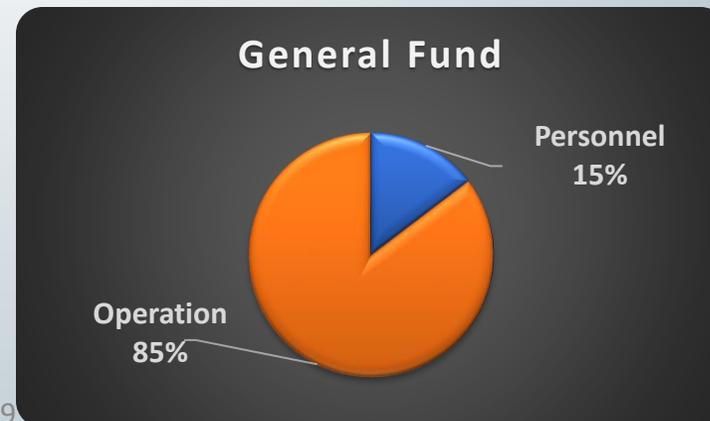


Category	Expense
Personnel	\$4,694,161
Operations	\$2,387,396
Capital	\$1,764,300
TOTAL	\$8,845,857

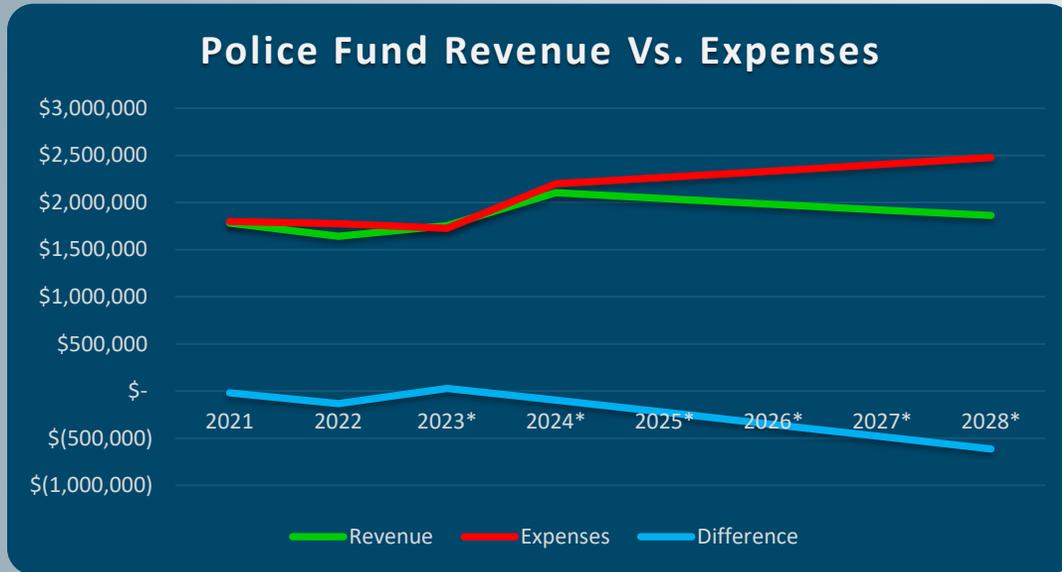
# Budget Elements – Department/Fund Details



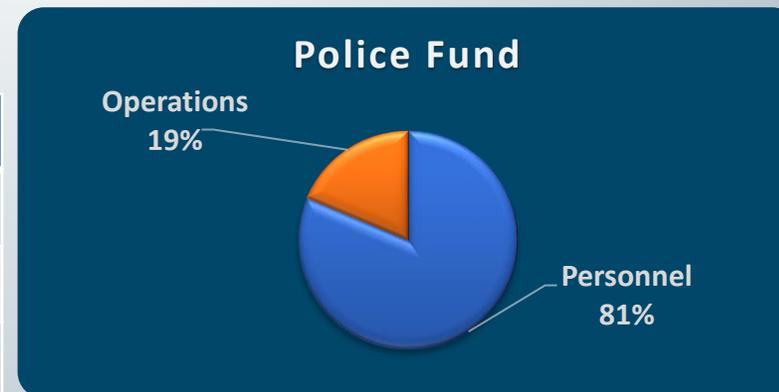
	2022	2023 YTD	2024 BGT
Revenue	\$1,288,583	\$1,327,590	\$1,475,415
Expenses	\$558,391	\$1,160,507	\$1,371,519
Difference	\$730,192	\$167,083	\$103,896



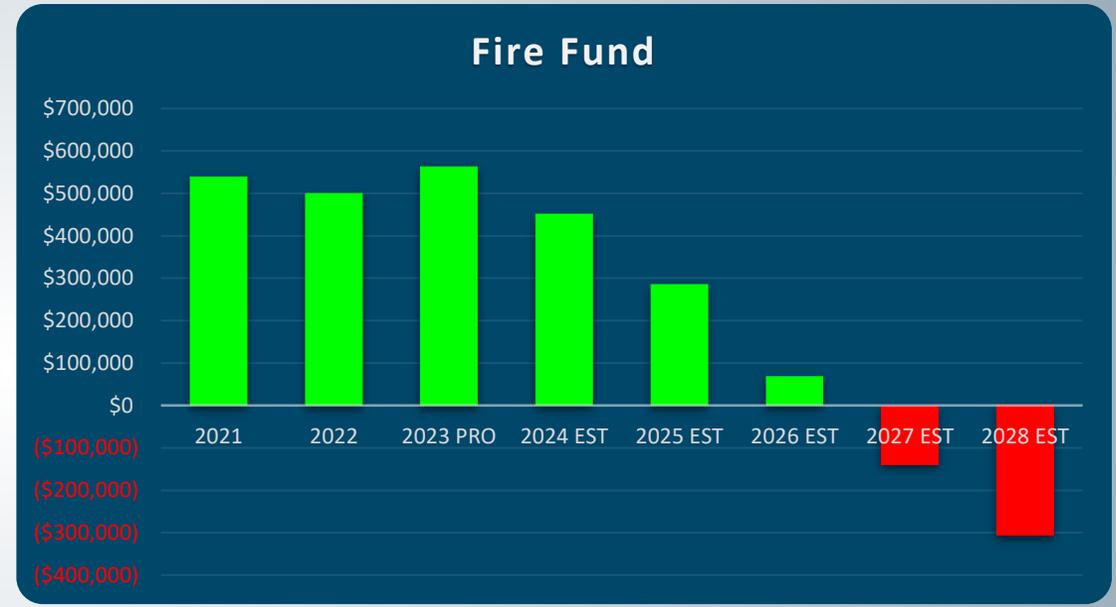
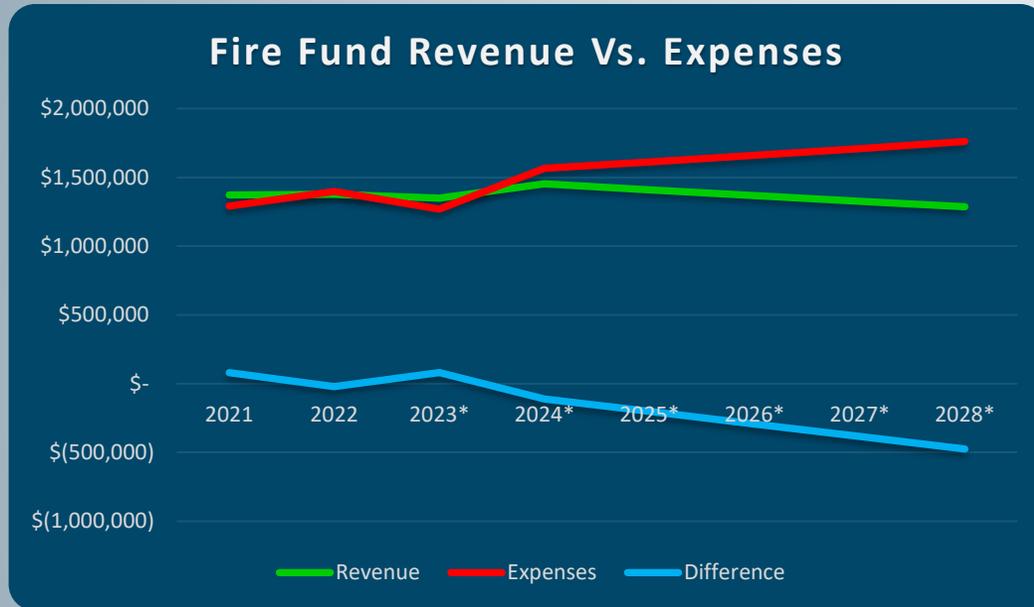
# Budget Elements – Department/Fund Details



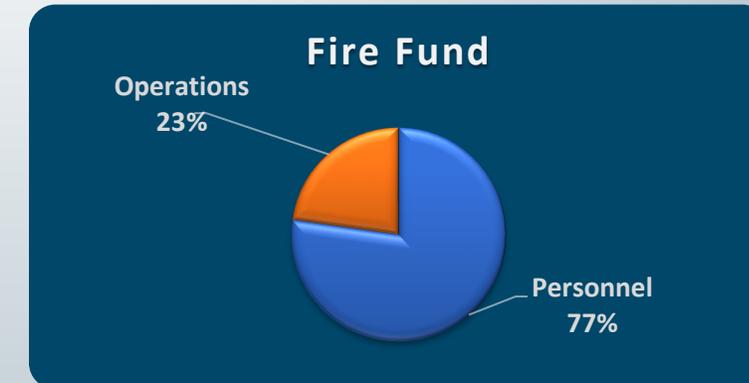
	2022	2023 YTD	2024 BGT
Revenue	\$1,641,811	\$1,753,788	\$2,104,250
Expenses	\$1,774,171	\$1,725,838	\$2,200,766
Difference	\$(132,360)	\$27,950	\$(96,516)



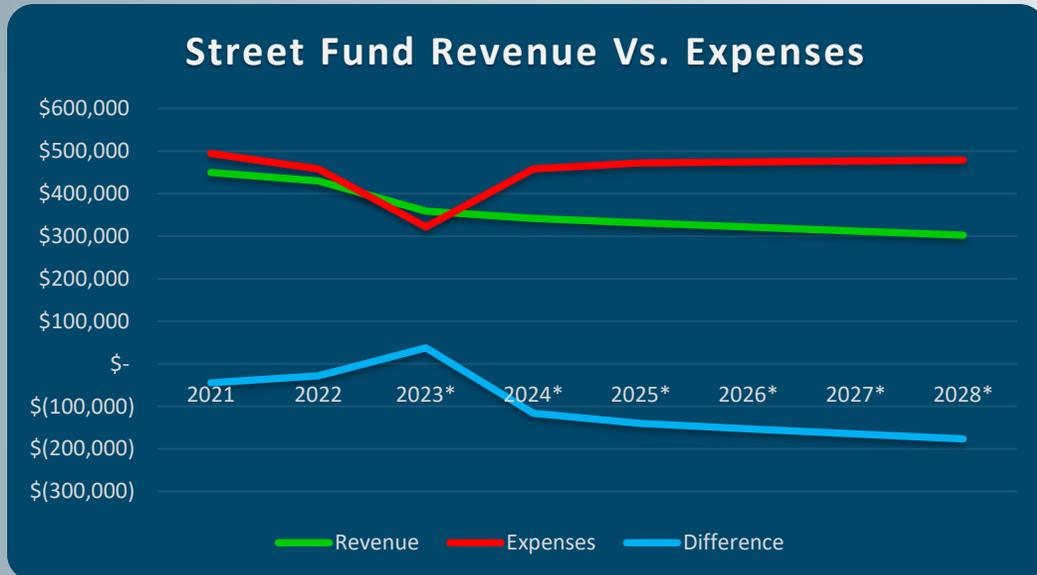
# Budget Elements – Department/Fund Details



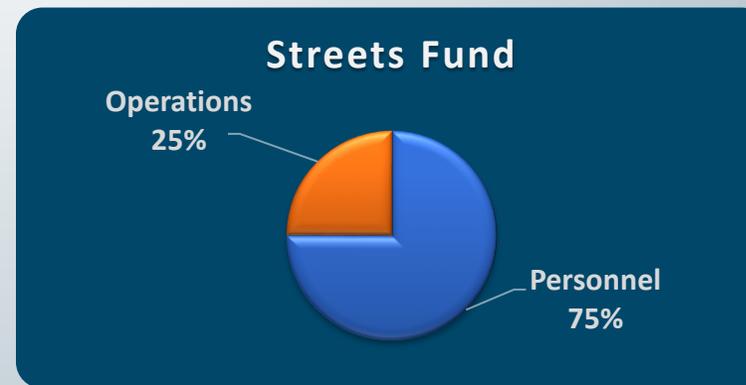
	2022	2023 YTD	2024 BGT
Revenue	\$1,376,660	\$1,349,739	\$1,453,000
Expenses	\$1,397,287	\$1,268,972	\$1,564,755
Difference	\$(20,627)	\$80,767	\$(111,755)



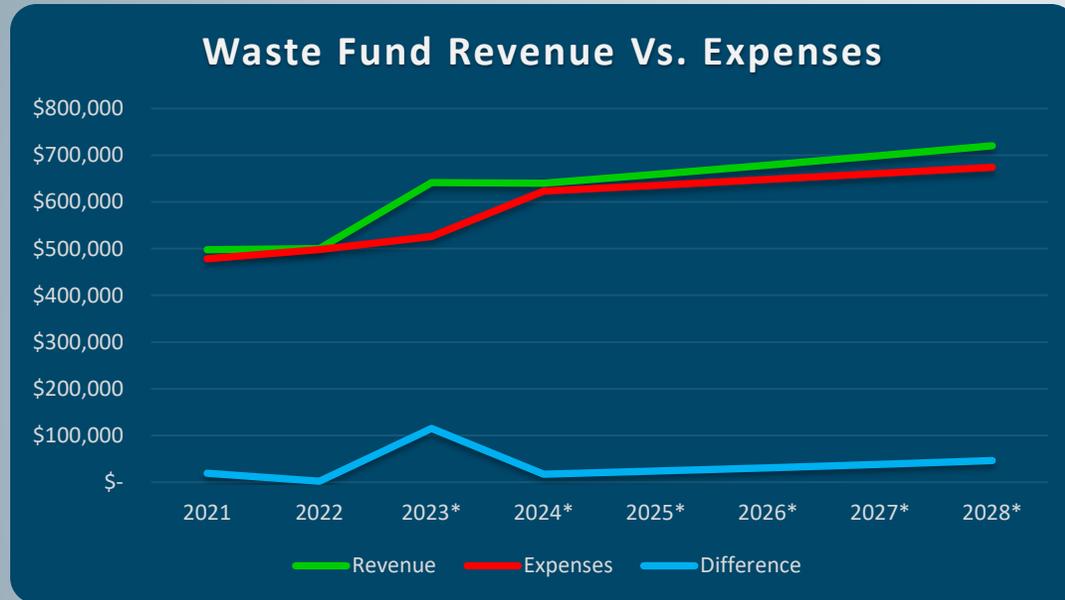
# Budget Elements – Department/Fund Details



	2022	2023 YTD	2024 BGT
Revenue	\$429,693	\$358,951	\$341,500
Expenses	\$458,215	\$321,598	\$458,215
Difference	\$(28,522)	\$37,353	\$(116,715)



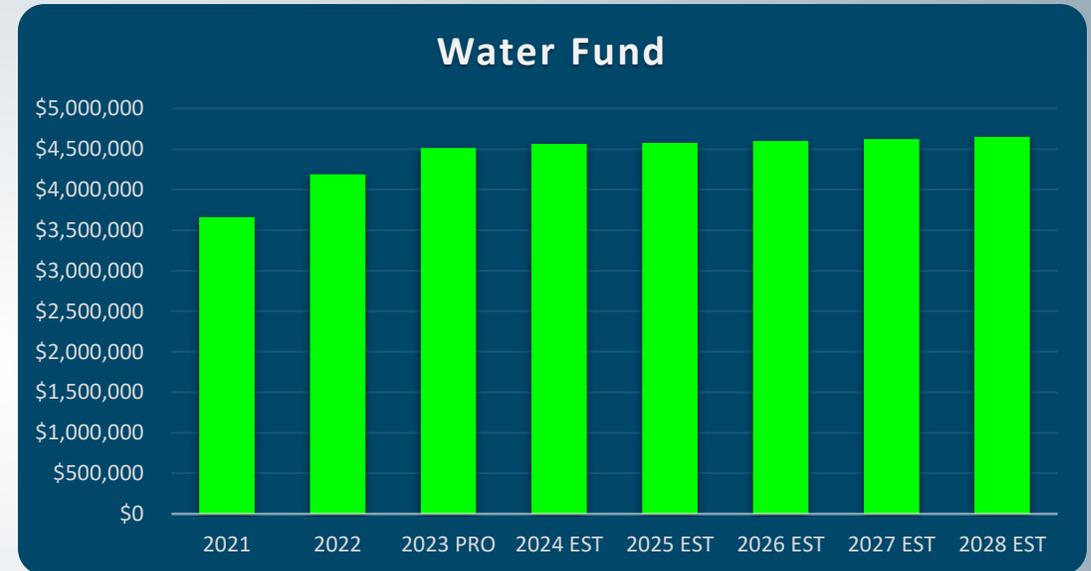
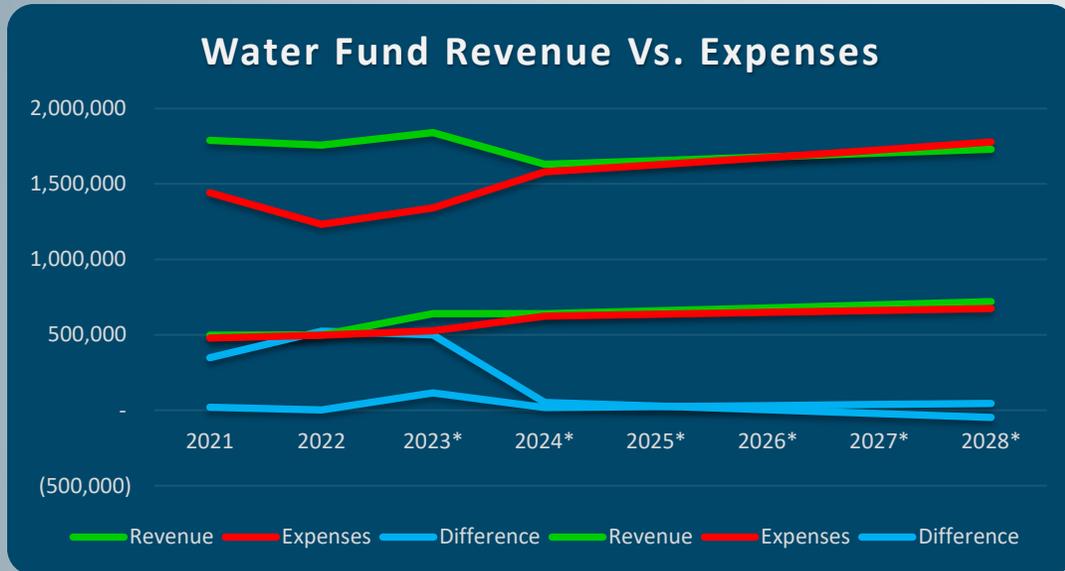
# Budget Elements – Department/Fund Details



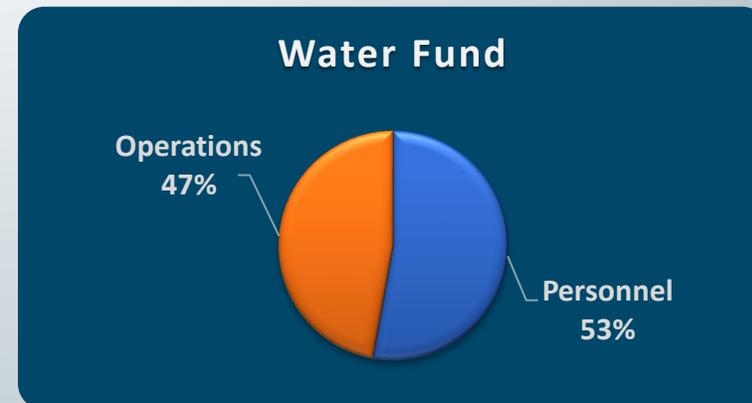
	2022	2023 YTD	2024 BGT
Revenue	\$500,107	\$641,299	\$640,000
Expenses	\$498,132	\$526,227	\$622,867
Difference	\$1,975	\$115,072	\$17,133



# Budget Elements – Department/Fund Details



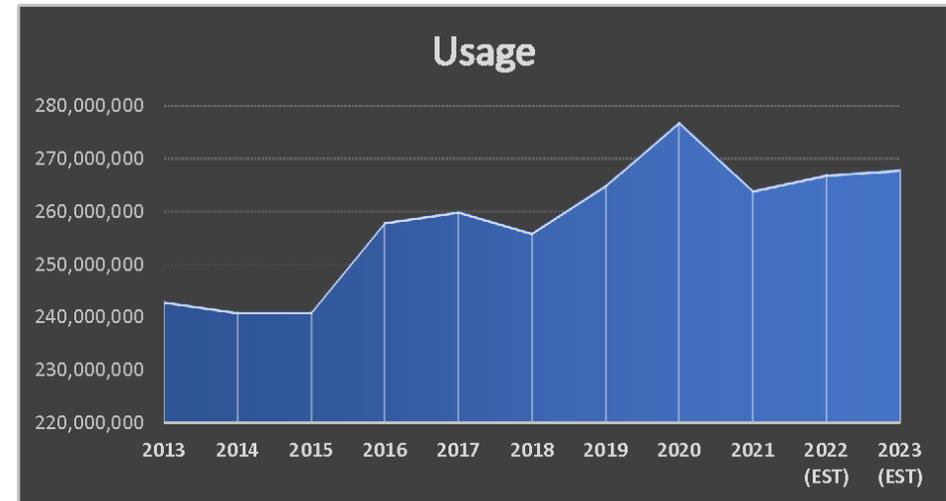
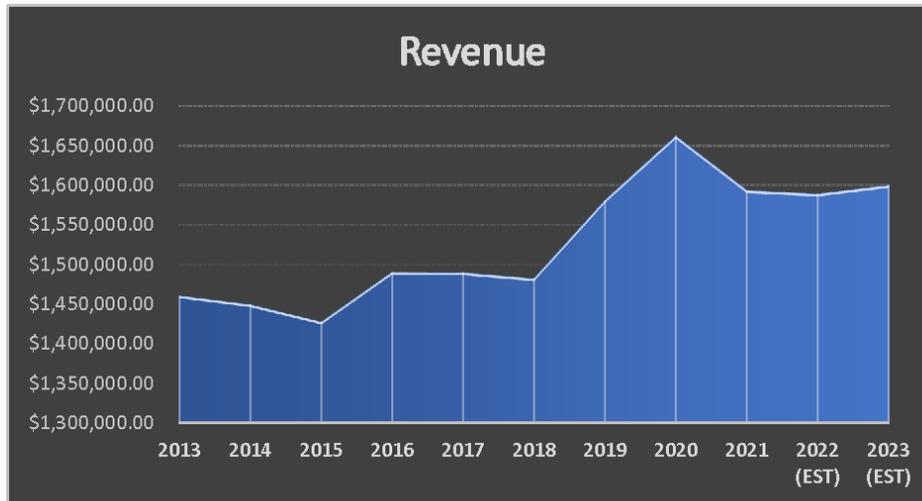
	2022	2023 YTD	2024 BGT
Revenue	\$1,756,916	\$1,840,807	\$1,630,750
Expenses	\$1,232,276	\$1,341,722	\$1,580,097
Difference	\$524,640	\$499,085	\$50,653



# Water Fund Revenue vs Usage

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 (Est)	2023 (Est)
Revenue	\$ 1,460,605.00	\$ 1,449,243.00	\$ 1,427,423.00	\$ 1,490,602.00	\$ 1,489,555.00	\$ 1,482,157.00	\$ 1,580,932.00	\$ 1,662,041.00	\$ 1,593,460.00	\$ 1,589,000.00	\$ 1,600,000.00
Usage	243,000,000	241,000,000	241,000,000	258,000,000	260,000,000	256,000,000	265,000,000	277,000,000	264,000,000	267,000,000	268,000,000
Change in Rev From Avg	\$ (68,942.09)	\$ (80,304.09)	\$ (102,124.09)	\$ (38,945.09)	\$ (39,992.09)	\$ (47,390.09)	\$ 51,384.91	\$ 132,493.91	\$ 63,912.91	\$ 59,452.91	\$ 70,452.91
Change in Usage From Avg	-15,181,818	-17,181,818	-17,181,818	-181,818	1,818,182	-2,181,818	6,818,182	18,818,182	5,818,182	8,818,182	9,818,182

Average Revenue        \$ 1,529,547.09  
 Average Usage         258,181,818



# Budget Elements – Fund Balances

Fund	2021 Balance	2022 Balance	2023 PRO Balance	2024 EST Balance	2025 EST Balance	2026 EST Balance	2027 EST Balance	2028 EST Balance
General	\$3,269,738	\$2,604,517	\$2,710,167	\$2,814,063	\$2,870,344	\$2,927,751	\$2,986,306	\$3,046,032
CARES	\$61,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARPA	\$384,646	\$664,975	\$436,373	\$373	\$0	\$0	\$0	\$0
Streets	\$231,227	\$300,389	\$313,535	\$196,820	\$144,794	\$101,794	\$70,500	\$70,500
State Hwy	\$8,419	\$111,678	\$126,515	\$101,515	\$95,000	\$85,000	\$70,000	\$70,000
Police	\$414,353	\$240,472	\$265,031	\$168,515	(\$142,150)	(\$495,558)	(\$764,891)	(\$1,031,891)
Fuel Sys	\$7,845	\$7,907	\$3,645	\$3,295	\$3,500	\$3,000	\$3,000	\$3,000
Fire	\$539,423	\$500,948	\$563,932	\$452,177	\$285,750	\$69,171	(\$139,568)	(\$306,568)
Police Pens	\$24,861	\$25,270	\$8,295	\$7,705	\$0	\$0	\$0	\$0
MV License	\$298,186	\$346,784	\$318,833	\$110,733	\$105,000	\$105,000	\$100,000	\$100,000
CIP	\$702,563	\$219,646	\$301	\$301	\$0	\$0	\$0	\$0
Waste	\$156,047	\$158,004	\$195,406	\$212,539	\$130,000	\$130,000	\$130,000	\$130,000
Water	\$3,662,193	\$4,187,570	\$4,513,616	\$4,564,269	\$4,575,000	\$4,600,000	\$4,625,000	\$4,650,000
Perf Bond	\$20,495	\$67,033	\$67,533	\$78,533	\$65,036	\$64,061	\$63,100	\$63,100
<b>Totals</b>	<b>\$9,781,164</b>	<b>\$9,435,193</b>	<b>\$9,523,182</b>	<b>\$8,710,838</b>	<b>\$8,132,274</b>	<b>\$7,590,219</b>	<b>\$7,143,447</b>	<b>\$6,794,173</b>



# Property Tax



Value of Home/Taxes Paid

	\$150,000	\$200,000	\$250,000	\$350,000
City	\$779	\$1,039	\$1,298	\$1,818
Schools	\$1,995	\$2,659	\$3,324	\$4,654
County	\$561	\$750	\$935	\$1,309
JVS	\$154	\$205	\$256	\$359
Park Dist	\$90	\$120	\$150	\$210
Health Dist	\$31	\$42	\$52	\$73
<b>TOTAL</b>	<b>\$3,610</b>	<b>\$4,815</b>	<b>\$6,015</b>	<b>\$8,423</b>

# Property Tax

Property Tax Summary						
					<u>Effective Millage Rates</u>	
	<u>Levy Type</u>	<u>Effective Date</u>	<u>Term</u>	<u>Gross Millage</u>	<u>Residential</u>	<u>Commercial</u>
General Fund	Inside Millage		Continuous	2.700	2.700	2.700
General Fund	Voted Millage	11/2/2022	5 Years	1.300	1.034	1.219
Police Fund	Voted Millage	11/8/2011	Continuous	2.900	2.349	2.719
Police Fund	Voted Millage	11/4/2003	Continuous	2.500	1.842	2.275
Police Fund	Voted Millage	11/7/2006	Continuous	3.900	3.090	3.656
Police Pension Fund	Inside Millage		Continuous	0.300	0.300	0.300
Fire Fund	Voted Millage	11/3/1998	Continuous	3.900	2.506	2.713
Fire Fund	Voted Millage	5/5/2009	Continuous	2.000	1.620	1.875
Fire Fund	Voted Millage	5/8/2018	Continuous	1.750	1.518	1.641
			Total	21.250	16.958	19.099
Notes:						
- Effective millage rates are for the 2021 tax year which was collected in 2022.						
- Effective millage rates for the 2023 tax year are not yet available						

# Property Tax

Historical Assessed Valuations:					
	Real Estate				
	Residential/ Agricultural	Commercial/ Industrial	Total Real Estate	Tangible Public Utility	Total
2021/2022	\$ 199,497,120.00	\$ 11,928,830.00	\$ 211,498,980.00	\$ 5,350,960.00	\$ 216,849,940.00
2020/2021	\$ 198,233,840.00	\$ 12,027,330.00	\$ 210,261,170.00	\$ 5,037,850.00	\$ 215,299,020.00
2019/2020	\$ 170,563,930.00	\$ 11,524,440.00	\$ 182,088,370.00	\$ 4,928,520.00	\$ 187,016,890.00
2018/2019	\$ 169,501,310.00	\$ 11,319,170.00	\$ 180,820,480.00	\$ 4,571,110.00	\$ 185,391,590.00
2017/2018	\$ 167,471,030.00	\$ 11,302,140.00	\$ 178,773,170.00	\$ 4,298,310.00	\$ 183,071,480.00
2016/2017	\$ 154,992,690.00	\$ 11,353,040.00	\$ 166,345,730.00	\$ 4,127,140.00	\$ 170,472,870.00
2015/2016	\$ 152,795,970.00	\$ 11,469,960.00	\$ 164,265,930.00	\$ 3,853,250.00	\$ 168,119,180.00

