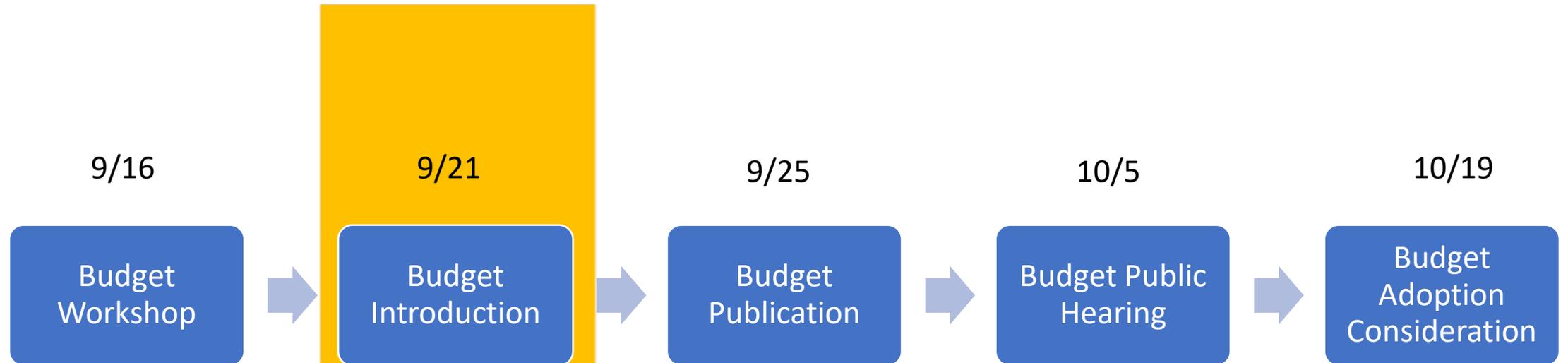


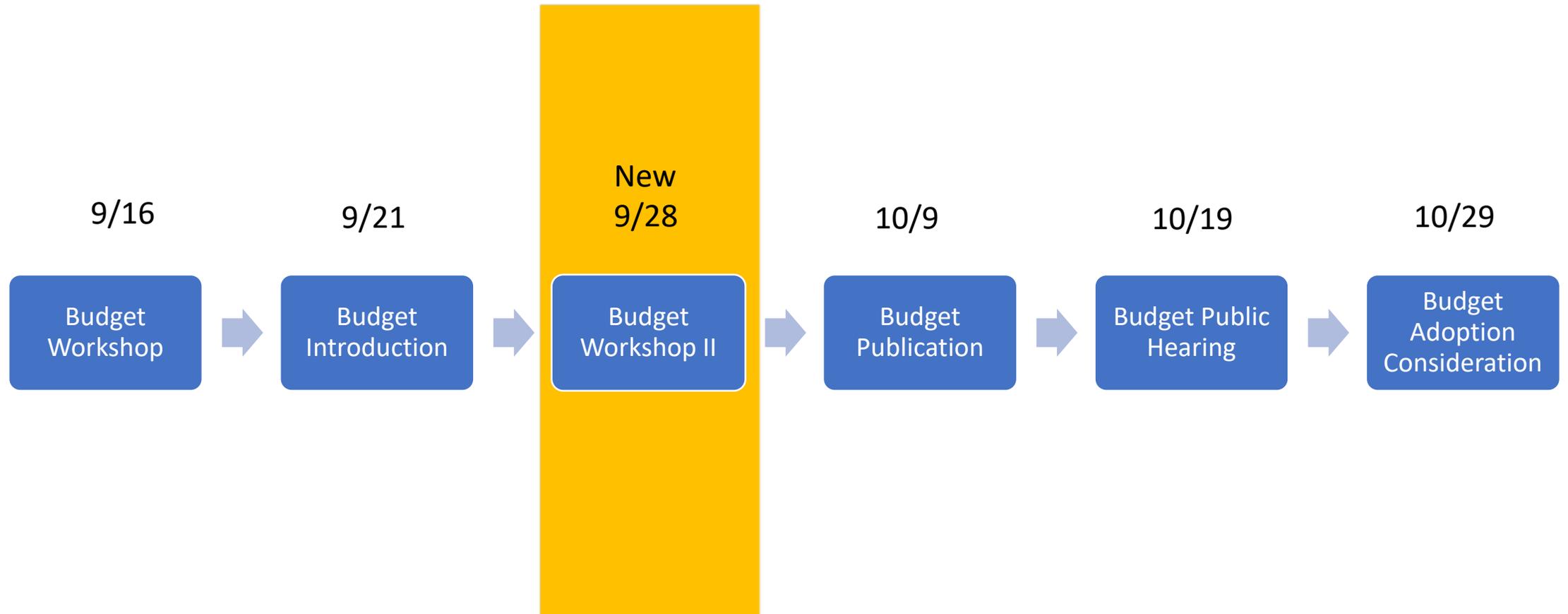
TOWN OF ZIONSVILLE

2021 BUDGET WORKSHOP II
9/28/2020

ORIGINAL BUDGET TIMELINE



REVISED BUDGET TIMELINE



Fire Operating and Parks Operating transfer to General Fund

ALL TAXING DISTRICTS

	2020 FUNDS	2021 FUNDS	2021 General Fund
Eagle/Zionsville Rural District	General	General	Administration
Zionsville Corporation	Fire		Central Services (Town Hall)
Perry/Zionsville Rural District	Parks		Communications
Union/Zionsville Rural District			Council
Eagle/Zionsville Urban District	Bond #2 (2018 GO Bonds)	Bond #2 (2018 GO Bonds)	Court
Worth/Zionsville Rural District	Cumulative Capital Improvement	Cumulative Capital Improvement	Finance and Records
Union/Zionsville Urban District	Cumulative Capital Development	Cumulative Capital Development	Fire
		Bond #3 (2019 Park Bonds)	HR
			IT
			Mayor
			Parks
			Planning and ED
			Public Assistance

- Same taxpayer base for all funds listed above supports all town functional areas above
- Ease of understanding by taxpayers:
Operating costs are in General Fund or Public Safety LIT except when supported by a different taxpayer base (Police)
- Main revenue sources for Fire Operating and Parks Operating are Property Taxes and Local Income Tax (LIT)
- Main revenue sources for General Fund are Property Taxes and Local Income Tax (LIT)



Fire Operating and Parks Operating transfer to General Fund

Considerations:

- Council will still appropriate all funds
- Any changes to increase, decrease, or transfer appropriation from one department to another will still require Council action
- Goal to increase efficiency: revenue is currently allocated to the different funds that support the same taxpayer base, increasing administrative overhead and chance of error
- Monitoring and reporting on cash balance reserves
 - Property taxes, a main source of revenue for the funds is paid twice a year
- Pooled amount for investment – one investment fund for each fund – if all three funds were invested, there would be six funds total
- Sustainability plan, including capital needs will be down to the department level to show how the needs per year fluctuate as well as the expected cash flow based on the requests



Fire Operating Fund transfer to General Fund

- Fire Cumulative Fund 208 will remain a separate fund as it serves a different taxpayer base
- Council will still appropriate all funds, including Fire
- Any changes to increase, decrease, or transfer appropriation from one department to another will still require Council action
- Pooled cash balance in General Fund 101 can be used for personnel, operating, services, capital, or debt service needs of any departments in the fund, including Fire
- Budget to actual appropriations will still be monitored per department
- The cash balance transfer from the Fire Fund 207 to General Fund 101 will be earmarked for Fire capital or debt service purposes



Parks Operating Fund transfer to General Fund

- Parks Non-Reverting Operating Fund 214 and Parks Non-Reverting Capital Fund 215 will remain separate funds as there are specific statutes that govern the use the funds
- Council will still appropriate all funds, including Parks
- Parks Board will still approve claims from all Park Department activity in General Fund 101 and other funds that have Park Department appropriations, including the non-reverting funds
- Any changes to increase, decrease, or transfer appropriation from one department to another will still require Council action
- Council can still elect to transfer dollars from General Fund 101 to the Non-Reverting Capital Fund 215 as done in the past
- The cash balance transfer from the Parks Fund 216 to General Fund 101 will be earmarked for Parks purposes



Engineering In-House Scenario - Planning Department - Town Savings \$90k

Assumptions

- Hire Director of Engineering and Engineer I (included in original budget presentation) **\$260k** including max benefits
- Updated fee schedule will include in-house review as well as pass-through of 3rd party engineering services starting 1/1/2021

Planning Engineering Expense Change

2019 Budget: \$75k	2020 Budget: \$100k	—	2021 Original Budget: \$600k
2019 Actual: \$417k	2020 YTD: \$411k		2021 Revised Estimate: \$250k

Planning Engineering Revenue Change

2019 Budget: \$0k	2020 Budget: \$0k	+	2021 Original Budget: \$0k	bill \$570k
2019 Actual: \$349k	2020 YTD: \$313k		2021 Revised Estimate: \$570k	

Net Personnel Expense Increase	-\$260k
Net Revenue Increase	\$350k
Net Town Savings	\$90k

—	2021 Status Quo Net Estimate	(\$30k)
	2021 Revised Net Estimate	\$320k
	2021 Net Revenue Increase	\$350k



Engineering In-House Scenario - Public Works Department Impact

Assumptions

- Hire Director of Engineering and Engineer I (included in original budget presentation) \$165k + benefits

Based on past two years of activity, the Town would have saved **\$124k** in public works spend by having engineering in-house. Due to the project needs changing year over year, savings is not reflected in the 2021 budget.

Engineering Task	Fiscal Year		TOTAL	%	Cost
	2019	2020 YTD			
PASER Pavement Condition Rating*	\$ 16,500.00		\$ 16,500.00	100%	\$ 16,500.00
Annual Road Rehab Engineering	\$ 61,620.87	\$ 61,924.22	\$ 123,545.09	20%	\$ 24,709.02
General Services	\$ 1,001.99	\$ 112.50	\$ 1,114.49	100%	\$ 1,114.49
CAD Services	\$ 1,044.00		\$ 1,044.00	100%	\$ 1,044.00
Project Review - Stormwater	\$ 8,437.50	\$ 4,457.00	\$ 12,894.50	100%	\$ 12,894.50
Crosswalk Study		\$ 1,237.50	\$ 1,237.50	100%	\$ 1,237.50
Survey		\$ 2,750.00	\$ 2,750.00	50%	\$ 1,375.00
Culvert Condition Rating*		\$ 16,200.00	\$ 16,200.00	100%	\$ 16,200.00
Construction Inspection°	\$ 67,118.22	\$ 259,512.58	\$ 326,630.80	15%	\$ 48,994.62
	\$ 155,722.58	\$ 346,193.80	\$ 501,916.38		\$ 124,069.13

*Bi-annual tasks

° Project specific, can vary widely by year



Legal Expense Comparison

Town Attorney
\$186k

2019 Budget: \$350k
2019 Actual: \$566k
 over \$216k

Town Attorney and Council Attorney
 \$180k + \$186k

2020 Budget: \$375k
2020 YTD: \$415k
 over YTD \$40k

2021 Proposed Budget: \$745k

2021 Admin: \$559k (retainer/non-retainer matters)
 Non-retainer matters for both Town and Council Attorneys include:
 Employment Matters, Contract Review, Res/Ord Review, Condemnations, etc.
 2021 Council: \$186k (retainer only)

2019 Actual	\$566k
+ Council Attorney Retainer	\$180k
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Basis for 2021 Legal Appropriation Amount	\$746k

