



2021 Operating Budget & 5-Year Forecast



Purpose of the Budget

Worthington City Charter Section 4.02

“The City Manager, at least sixty days prior to the beginning of each budget year, shall submit to Council an operating budget estimate and an explanatory budget message after consultation with the head of each department...”



Purpose of the Budget

- The City's budget identifies funds and organizes how we pay for services, capital and personnel.
- The 2021 Operating Budget again prioritizes maintaining the robust and high level of services that our community expects.



2021 Proposed Budget

- Maintenance of existing services
- Utilization of fund balance to fund continued Economic Development on E. Wilson Bridge Road.
- Economic Uncertainty – Notably with income tax collections and Parks and Recreation revenue.
- Balanced through vacant positions



Maintenance of Existing Services

- Services Include:
 - Fire Prevention & Protection
 - Emergency Medical Services
 - Community Center Programming
 - Fitness programs, Summer Camps, Programming for a range of ages, Art Classes, Swim Lessons
 - Economic Development – Attracting & Retaining businesses
 - Food Waste Composting
 - Grants for Non-Profit Organizations (McConnell Arts Center, Historical Society, Resource Pantry, Counseling Services)



Maintenance of Existing Services (cont)

- Services Include:
 - Griswold Senior Center
 - Day and overnight trips, Fitness Programs, Programming for older adults
 - Leaf Collection
 - Park and Playground Maintenance and Safety
 - Sport Field & Court maintenance
 - Community Gardening
 - Multi-use path
 - Police – patrol/response
 - Police – crime prevention and investigation
 - Mayor’s Court operation



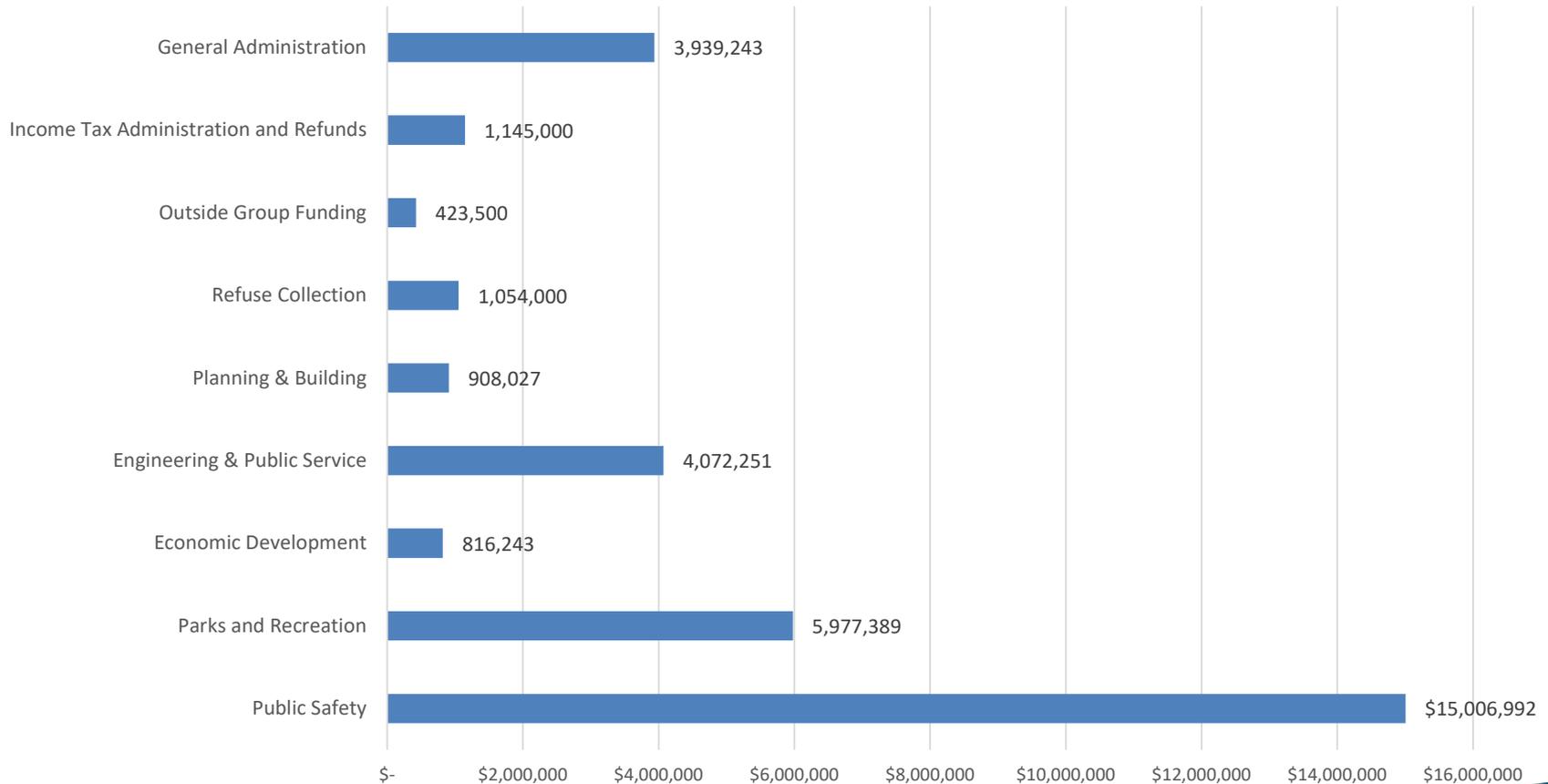
Maintenance of Existing Services (cont)

- Services Include:
 - Snow and Ice Removal
 - Special Events (parades, festivals, etc)
 - Street Maintenance
 - Street Tree Programs
 - Winter Holiday Decorating



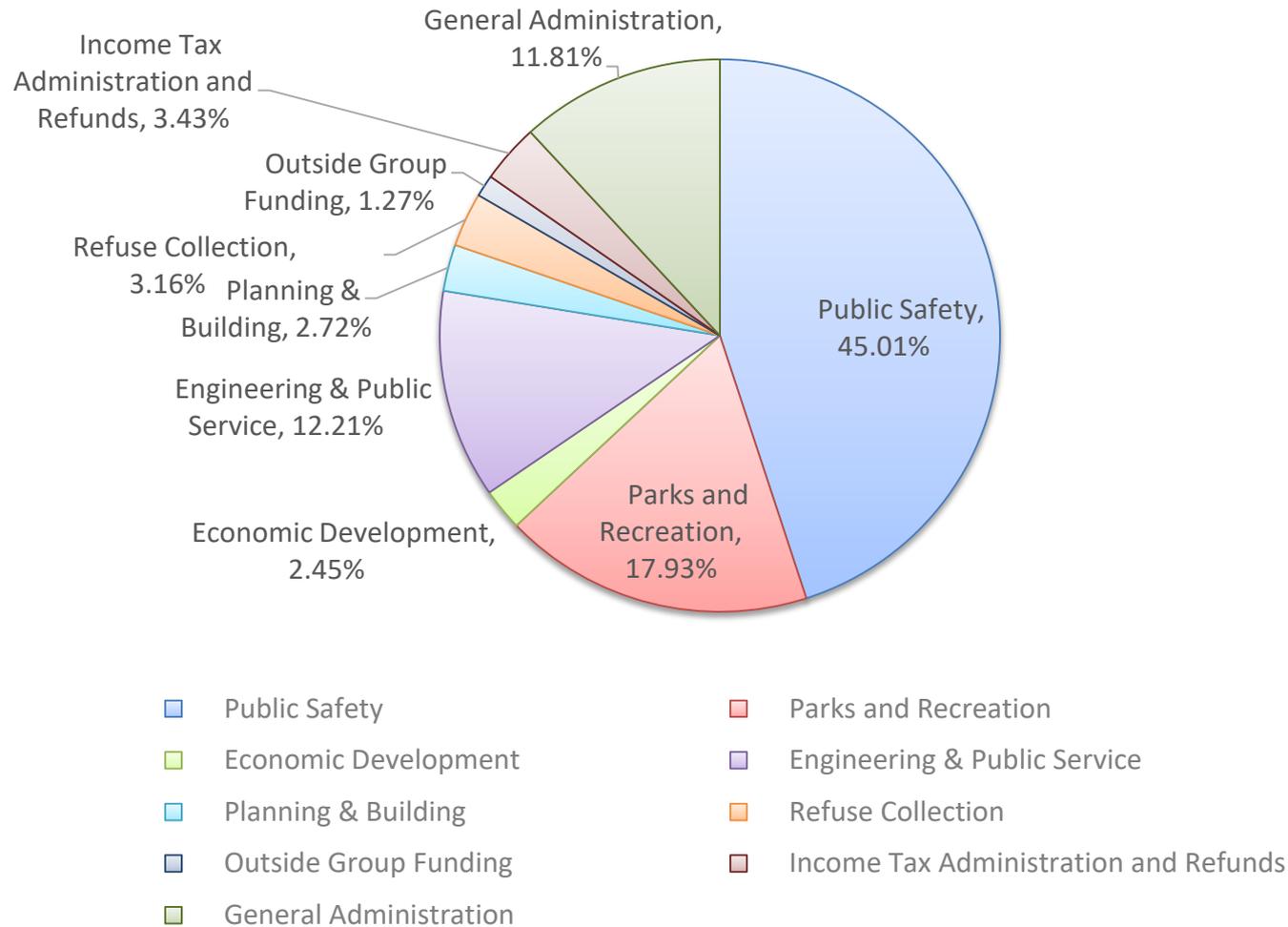
What services are provided?

Operating Expenditures by Major Category
2021 Proposed Budget (Consolidated - Operations)



What services are provided?

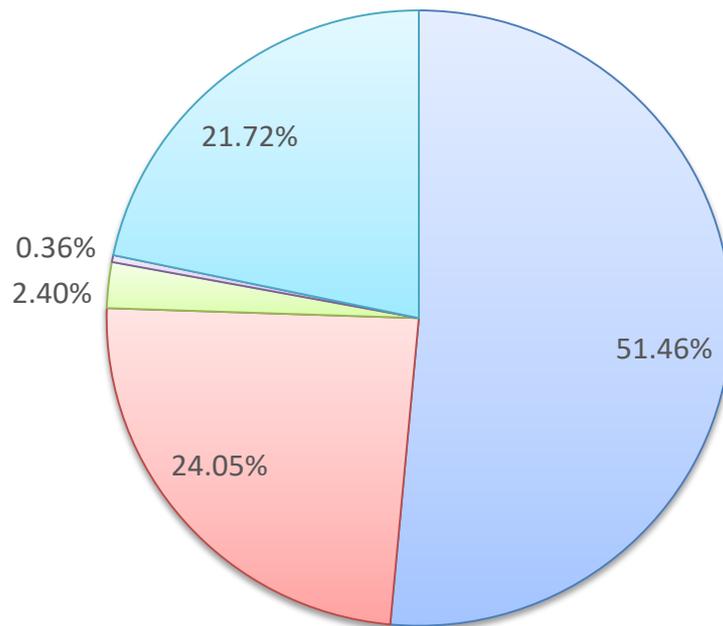
2021 Operating Expenditures by Major Category





How are these services provided?

2021 General Fund Expenses
By Program Category



■ Personal Services ■ Addt'l Personal Services ■ Supplies & Materials ■ Capital Equipment ■ Contractual Services



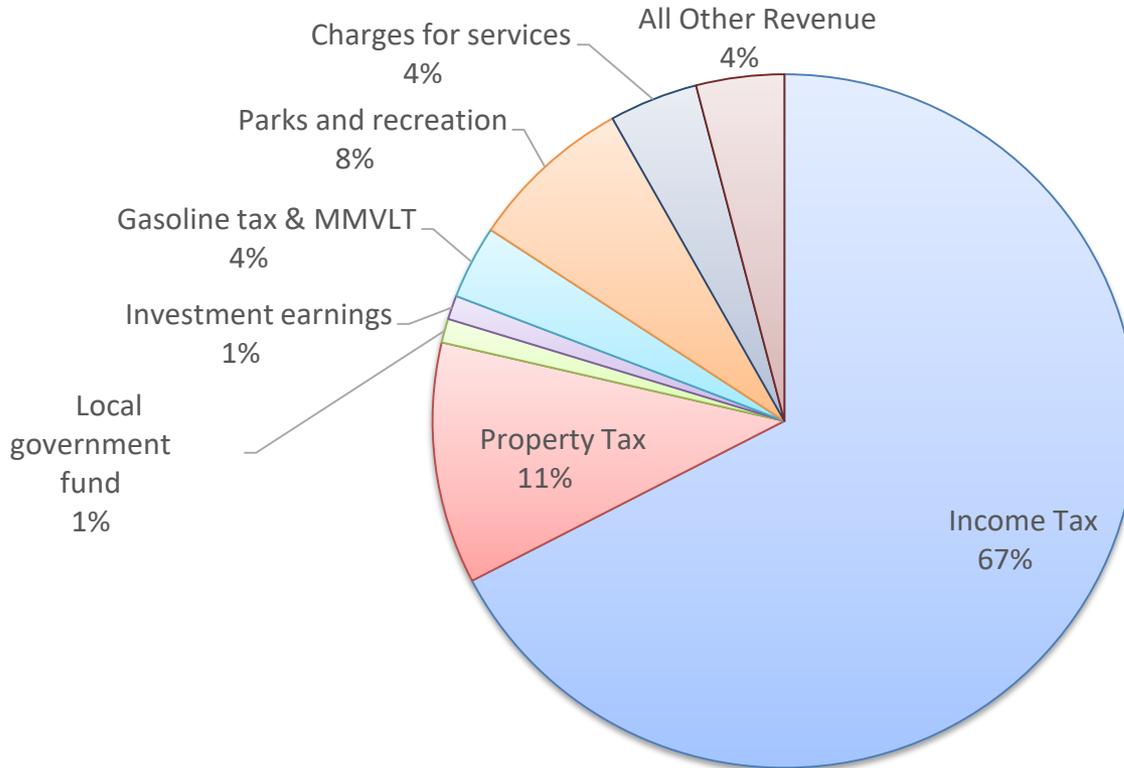
How are these services provided?

- Preliminary 2021 Staffing Chart has 144 full-time positions
- 20 years ago there were 160 full-time positions.
- Currently operating with 139 full-time employees.
 - Vacancies are accounted for by increasing unexpended appropriations from 3.5% to 5%.
 - We have tightened all budgetary lines, 5% unexpended will be difficult to obtain.



How do we pay for services?

Operating Funds - 2021 Estimated Revenue



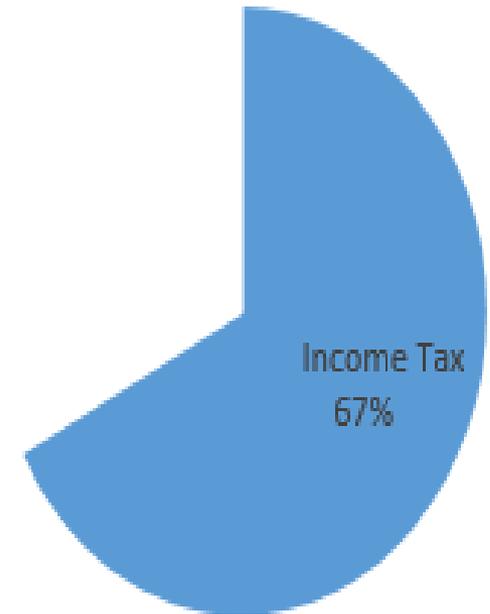
- Income Tax
- Property Tax
- Local government fund
- Investment earnings
- Gasoline tax & MMVLT
- Parks and recreation
- Charges for services
- All Other Revenue





How do we pay for services – Income Tax

- 2020 Collections
 - 78% Withholding
 - 11% Individual
 - 11% Business Net-Profit
- 2021 Income Tax Estimate
 - \$26,480,500
 - General Fund: \$21,184,400
 - Capital Improvement: \$5,296,100
 - 1.5% over 2020 Estimate
 - 0.20% over 2019 Actual
- 1.5% in 2022





How do we pay for services – Charges for services

- 2021 Parks and Recreation Fees:
\$2,375,332
 - Reflects a return to 2019 revenue
- 2021 EMS Transport Fees: \$700,000
- 2021 Fire Protection Service: \$500,000
- 2021 Riverlea Police Protection:
\$83,234



How do we pay for services – Property Taxes

- 2021 Property Tax: \$3,665,330
 - General Fund: \$3,325,594
 - Police Pension Fund: \$214,935
 - General Bond Retirement Fund: \$124,800
- 8.0% increase from 2020
 - Reflects increase from triennial update.





How do we pay for services – Gas Tax & MMVLT

- 2021 Estimate: \$1,195,000
 - Gas Tax: \$925,000
 - MMVLT: \$270,000

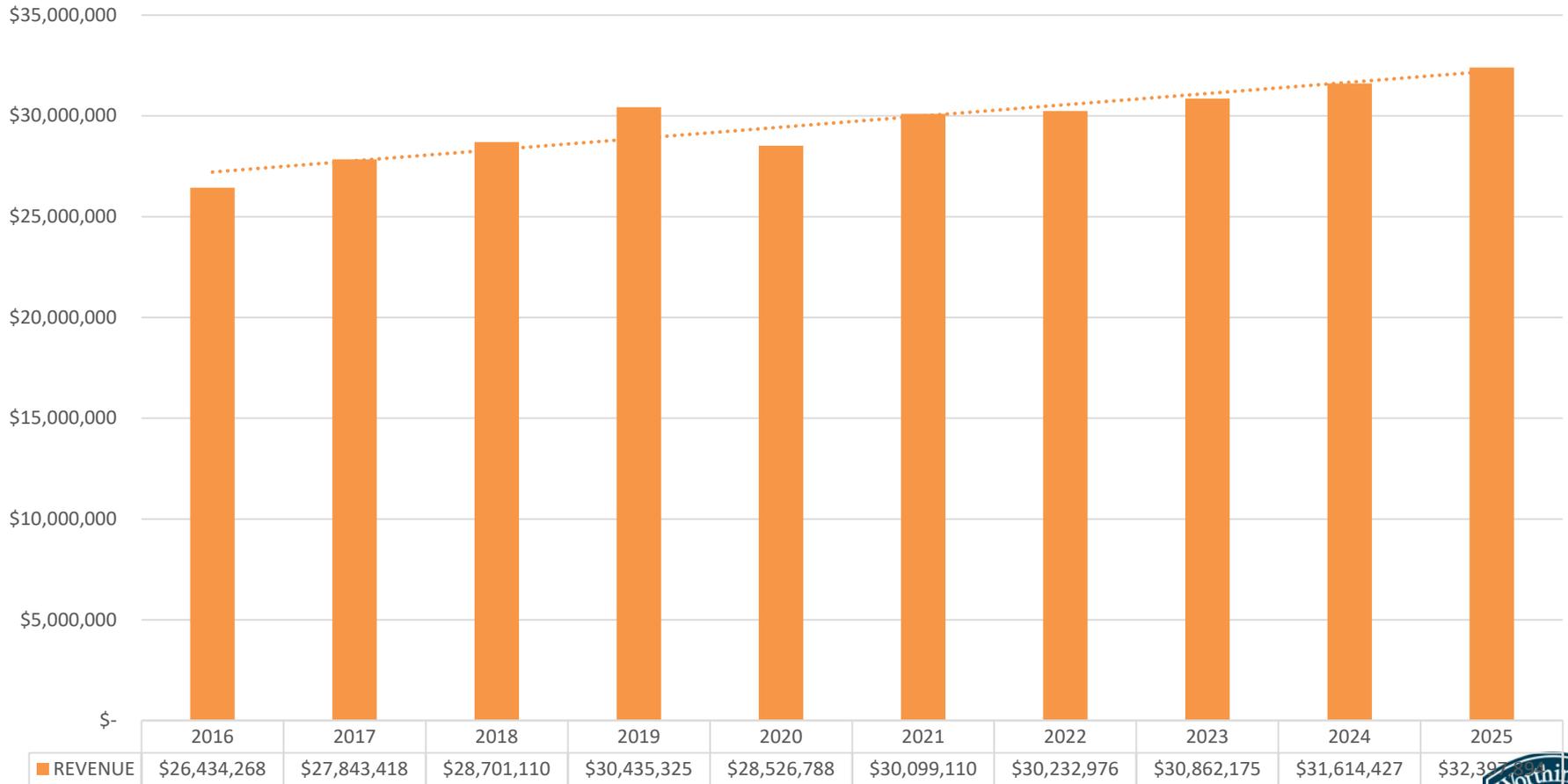
Gasoline tax & MMVLT
4%





5-Year Forecast – General Fund Revenue

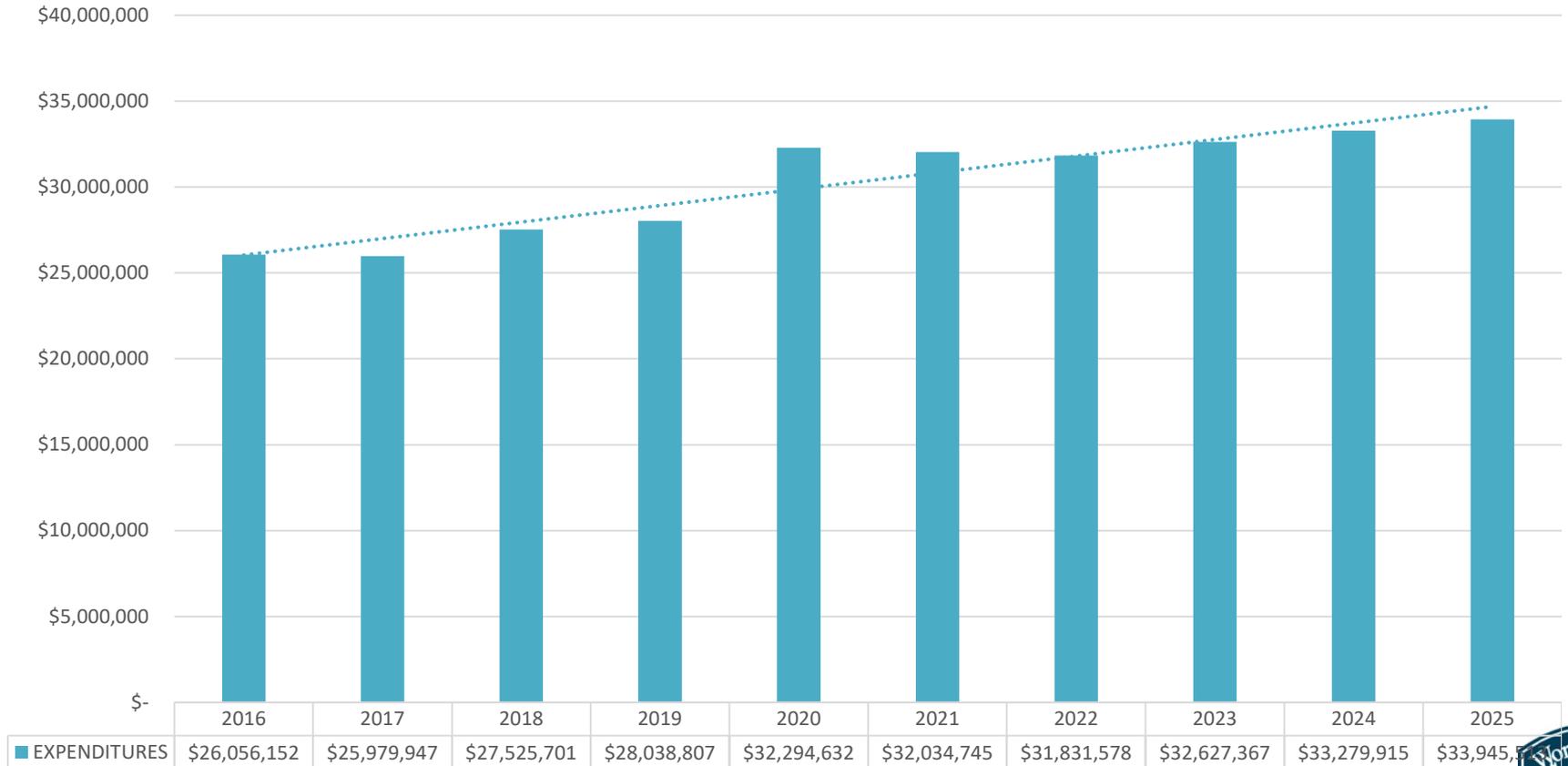
General Fund Revenue
2016 - 2025 (2020-2025 Estimate)





5-Year Forecast – General Fund Expenses

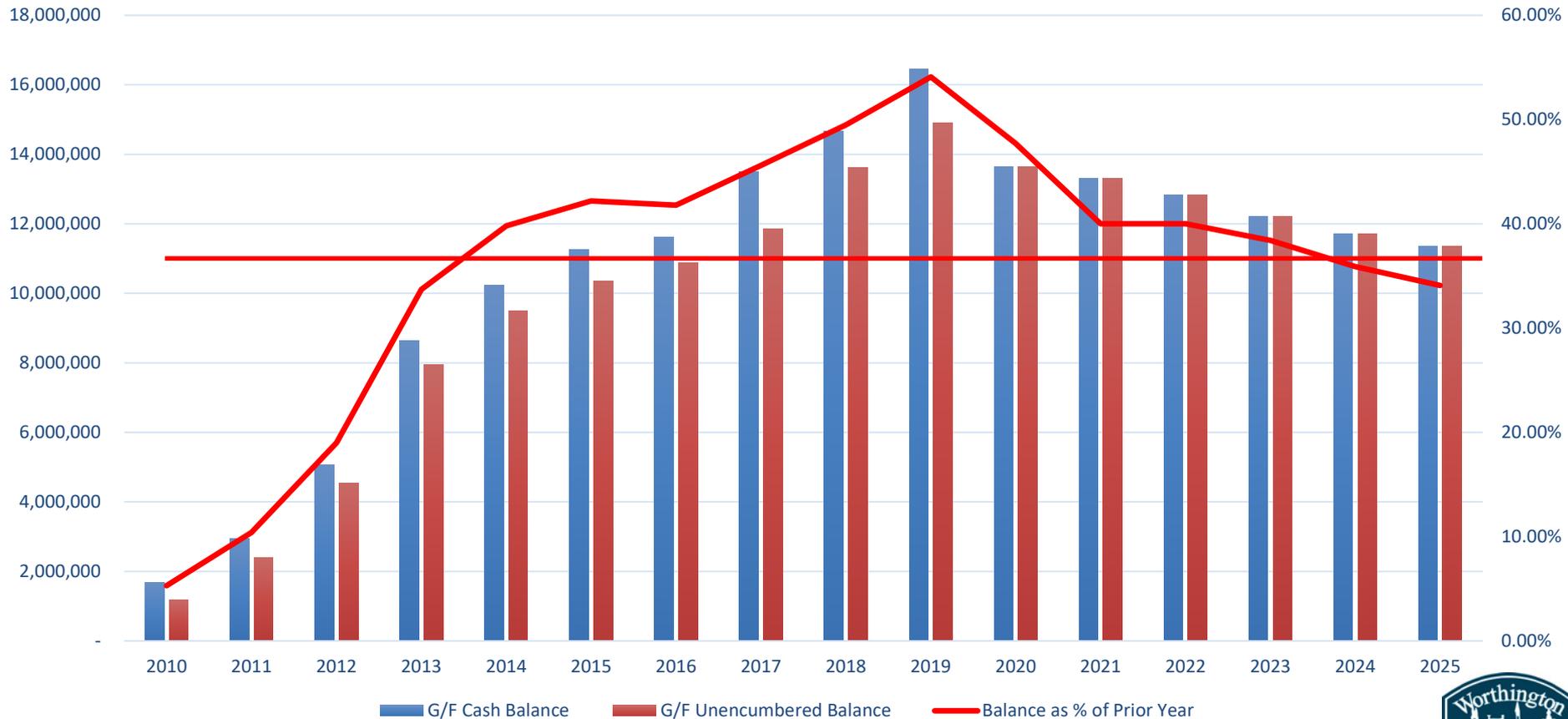
General Fund Expenditures
2016-2025 (2020-2025 Estimate)





5-Year Forecast – General Fund Fund Balance

General Fund Fund Balance
2010-2025 (2020 - 2025 Estimate)





Convention & Visitor's Bureau

- Hotel/motel tax revenue is down dramatically and is not expected to recover in the foreseeable future. There is not enough revenue in the Convention & Visitor's Bureau Fund (CVB Fund) to cover the current level of funding.
 - 2020: \$65,800
 - 2021: \$51,000 (lump sum - can be modified for final budget) + 66% of receipts (\$9,900)



2020 Mid-Year CIP Change Update

- Building Improvement Program – reinstated to full funding.
- Traffic Signal Improvement Program – reinstated to full funding.
- Selby Park Playground Replacement.
- Server & Network – partially reinstated.