



# City of Centerville

**2020 ANNUAL BUDGET AND  
2020-2024 CAPITAL IMPROVEMENT PROGRAM**

**MISSION:** The City of Centerville delivers exceptional services through thoughtful governance to ensure progress and stability.

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## VISION

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Centerville is a thriving, financially sound, diverse city which values community, economic growth and education. We embrace the core values of accountability, integrity, responsiveness and leadership in governance. Centerville is a community inspired by its own sense of history, stability, progress and is:

- Characterized by diverse, desirable neighborhoods with welcoming gateways and tree-lined streets
- Enhanced by multiple bustling unique business centers, including a vibrant historic downtown
- Known for engaged citizens and dedicated volunteers
- Enriched by robust economic growth and job creation
- Home to worldwide arts, recreational and cultural programs and competitions
- Recognized for its nationally-acclaimed and award-winning schools, parks and libraries
- Acknowledged for outstanding value in the delivery of municipal services and public safety

# City of Centerville

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## VALUES

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### *We value:*

**Accountability** – ensuring a personal commitment to its customers with responsibility to deliver sound, ethical governance

**Community** – contributing to a responsive and thriving place to live, work, learn and play, while embracing history and traditions

**Economic Growth** – providing support for business development to enhance our region’s quality of life

**Education** – supporting diverse and quality educational opportunities for lifelong learning

**Integrity** – practicing ethical, accountable and trustworthy behavior in the stewardship of City services and resources

**Leadership** – securing the respect and trust of our community and region while leading by example and adhering to the City’s Mission, Vision and Values

**Responsiveness** – addressing the needs of our citizens, businesses, customers and neighbors in a courteous, efficient and innovative manner

# 2019 SUMMARY PROJECTED

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<b>Beginning Balance (1/1/2019)</b>	<b>\$31,822,722</b>
<b>Revenue</b>	<b>44,268,958</b>
<b>Expenses</b>	<b><u>(40,433,724)</u></b>
<b>Ending Balance (12/31/2019)</b>	<b>\$35,657,956</b>

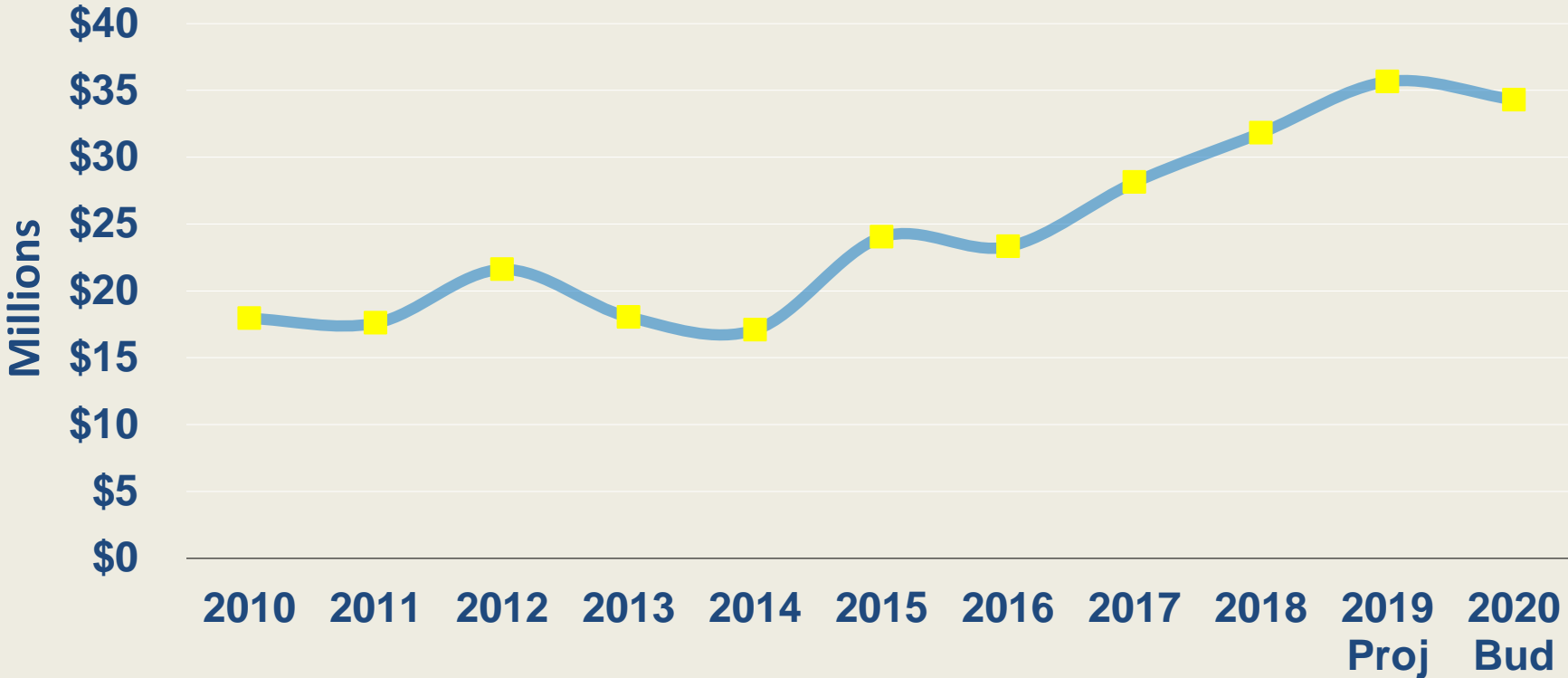
# 2020 BUDGET SUMMARY

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<b>Beginning Balance (1/1/2020)</b>	<b>\$35,657,956</b>
<b>Revenue</b>	<b>49,309,552</b>
<b>Expenses</b>	<b><u>(50,678,555)</u></b>
<b>Ending Balance (12/31/2020)</b>	<b>\$34,288,953</b>

# ENDING FUND BALANCE

## All Funds





**2020 REVENUE**

# MAJOR REVENUE SOURCES: ALL FUNDS

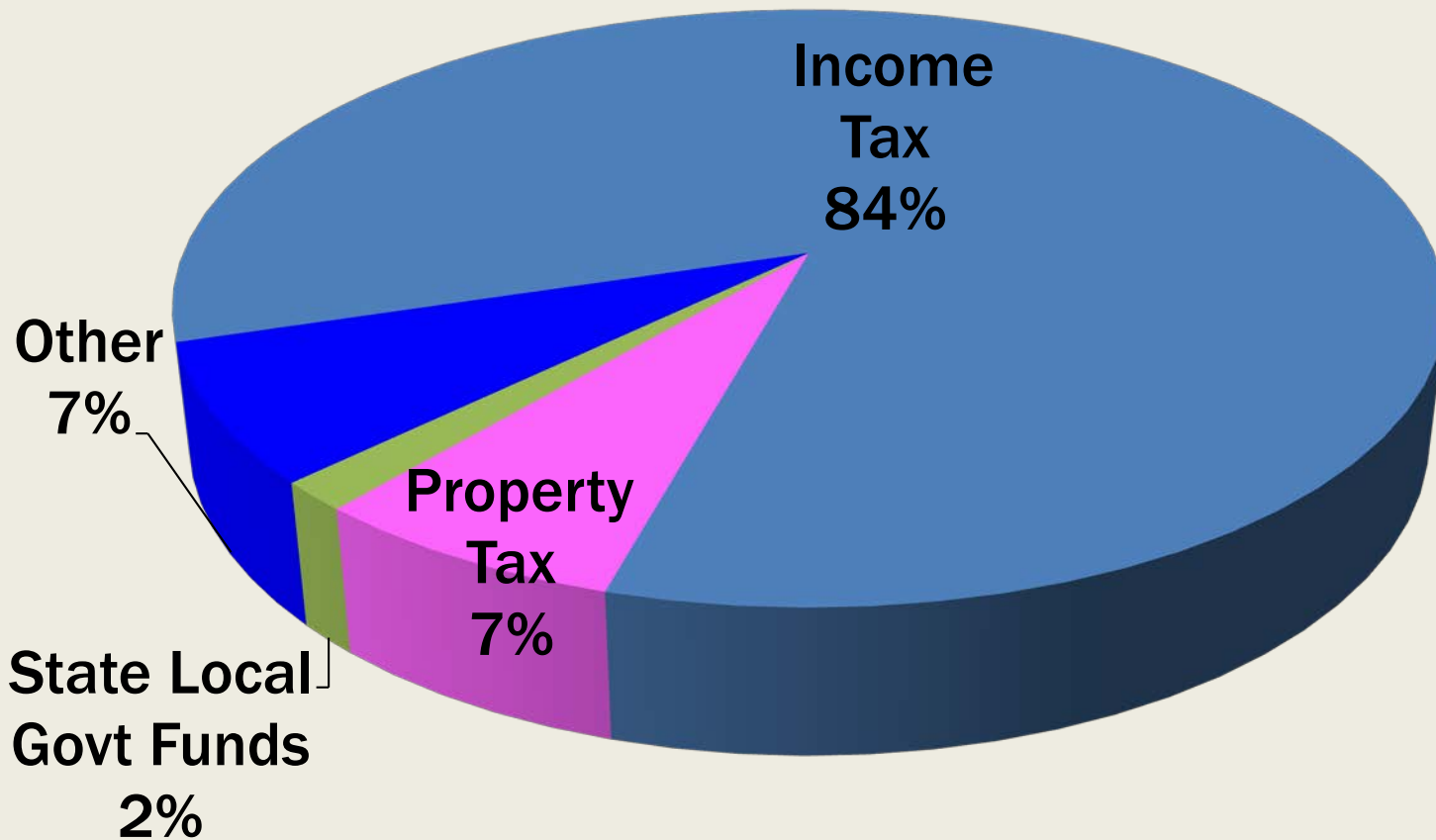
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	Change from 2019 Budget	
■ Income Tax	\$20,250,865	+8.14%
■ Property Tax (Excluding TIF)	\$1,665,000	+9.18%
■ Local Government Funding	\$380,000	+49.02%
■ Investment Earnings	\$468,590	+92.39%
■ Gas/Motor Vehicle Tax	\$1,531,000	+37.43%
■ Yankee Trace	\$3,417,300	+2.35%
■ Waste Collection Fees	\$1,406,000	+2.03%



# GENERAL FUND REVENUE SOURCES

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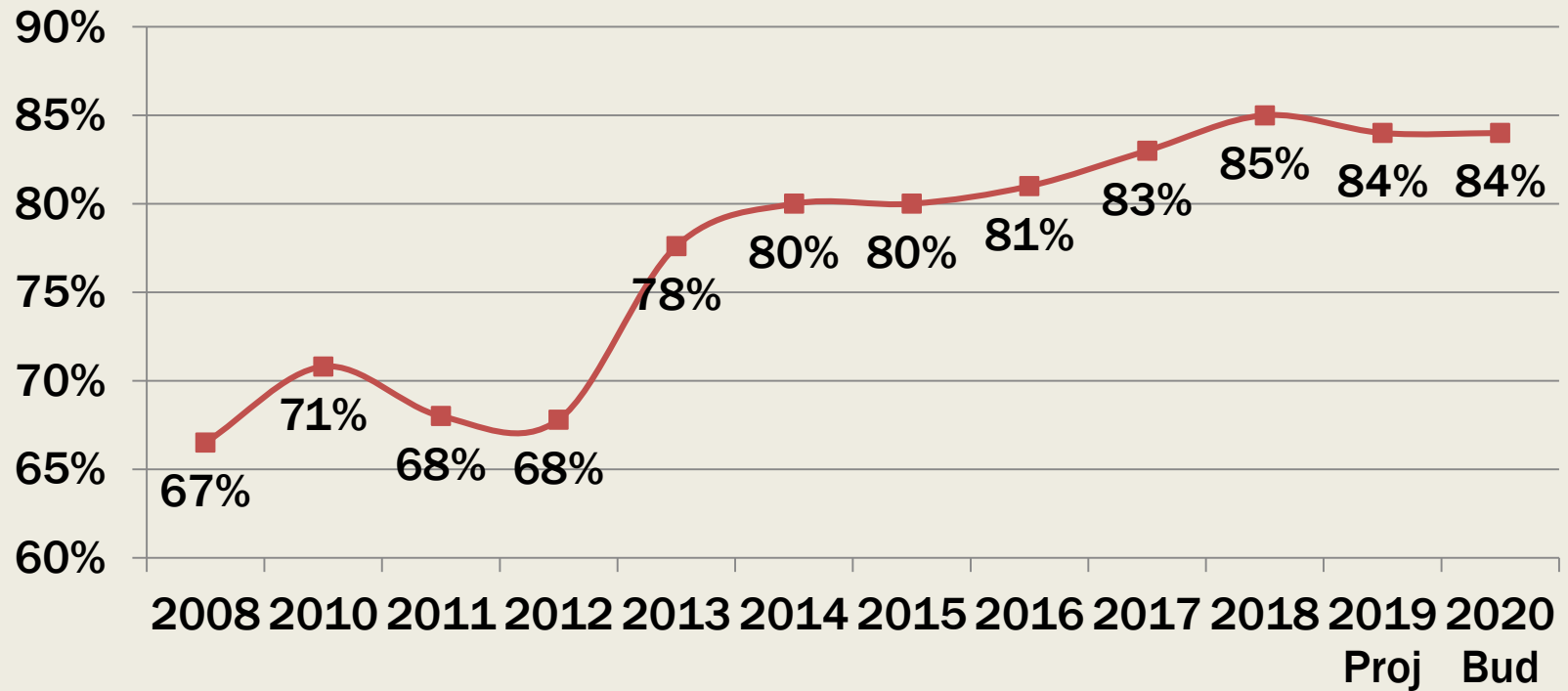
City of Centerville

# SOURCES OF REVENUE: INCOME TAXES



# INCOME TAX REVENUE

## INCREASED RELIANCE ON INCOME TAX REVENUE



■ Percent of Income Tax Revenue from Total General Fund Revenue

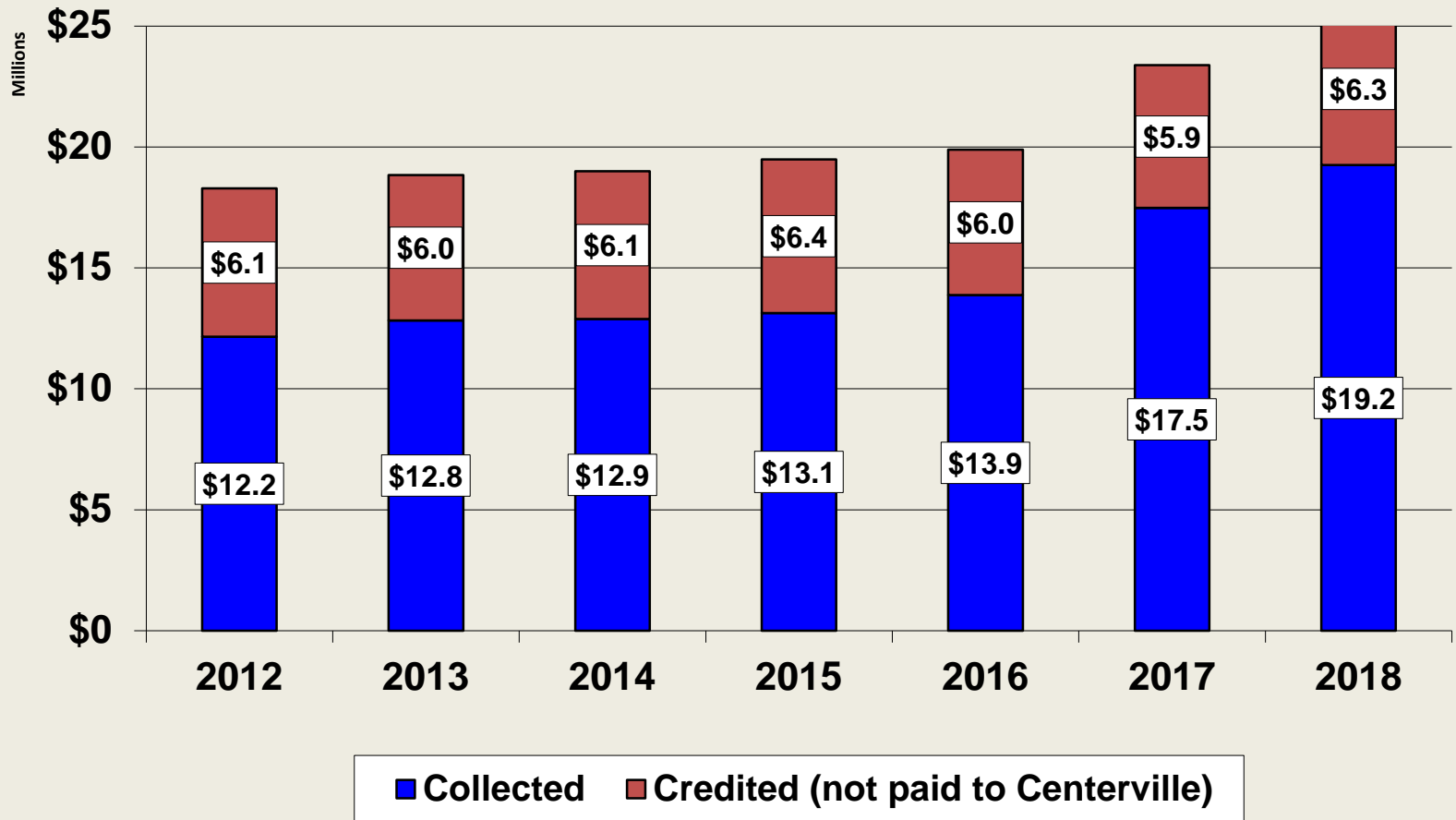
# Income Tax Rate for Montgomery County Municipalities

Moraine	2.50%	Clayton*	1.50%
Oakwood *	2.50%	Riverside*	1.50%
Dayton	2.50%	Germantown*	1.25%
Huber Heights	2.25%	Farmersville*	1.00%
Kettering	2.25%	New Lebanon*	1.00%
Miamisburg	2.25%	Union	1.00%
Trotwood	2.25%		
West Carrollton	2.25%		
Centerville	2.25%		
Brookville *	2.00%		
Vandalia	2.00%		
Englewood	1.75%		

*\* Municipalities that do not offer full tax credit.*

# PORTION OF INCOME TAXES CREDITED TO OTHER CITIES

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City of Centerville

# STATE THREATS TO THE LOCAL INCOME TAX

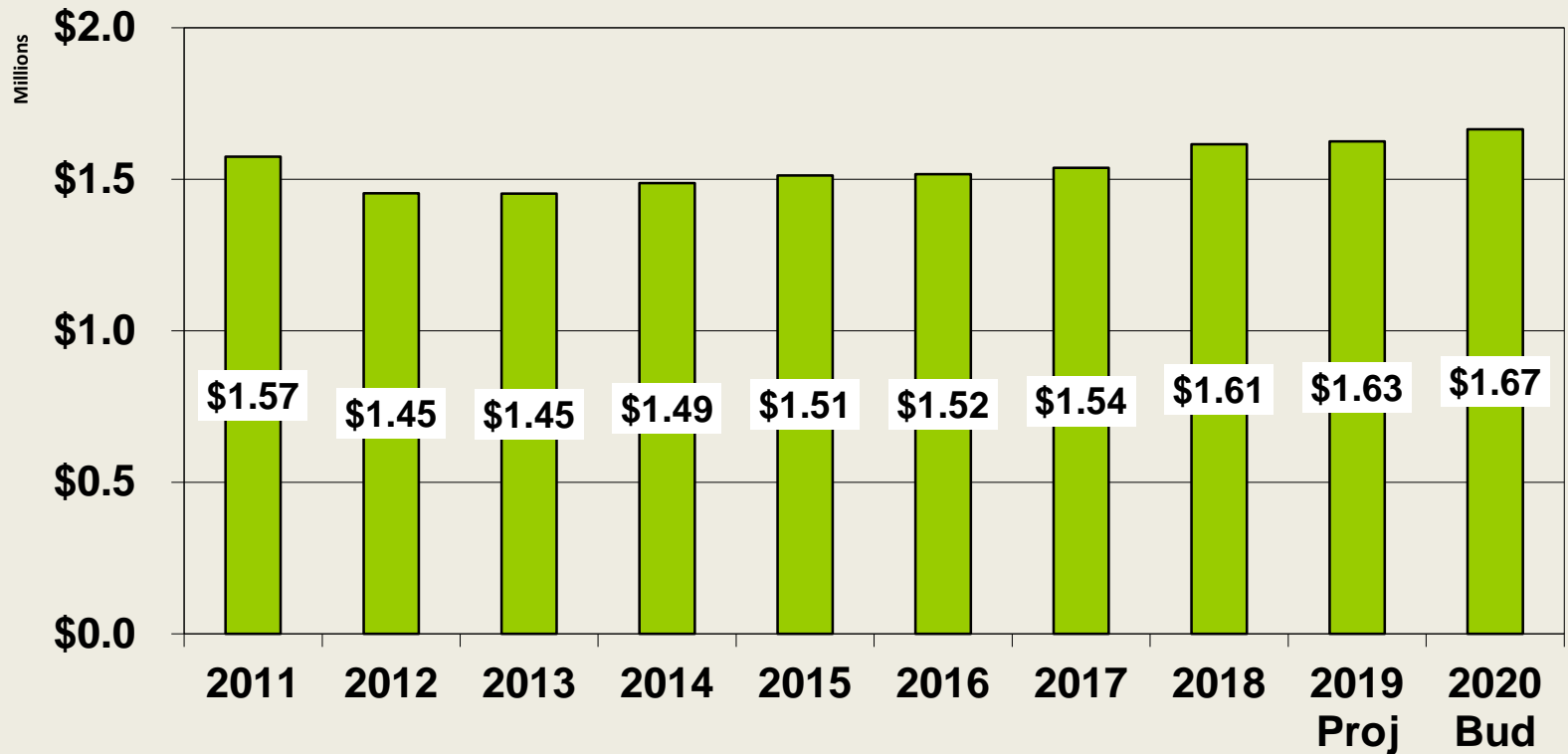
- **Centralized collection in Columbus- HB 49**
  - Reduces ability at the local level to collect taxes on a timely basis, to pursue uncollected taxes, reporting analysis, and to ensure accuracy.
  - This could be a substantial loss in collections to the City.
- **Residency Taxation – HB 382, SB 206**
  - HB 382
    - Taxes only residents of a municipality, not those who work in (and receive benefits from) a municipality
    - Compensation for personal services or sole proprietors
  - SB 206
    - Provides credit (10-20%) to non-resident taxpayers in a municipality
    - Impacts larger cities for now (collections over \$100 million)



**SOURCES OF REVENUE:  
PROPERTY TAXES**

# PROPERTY TAX REVENUE

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City of Centerville

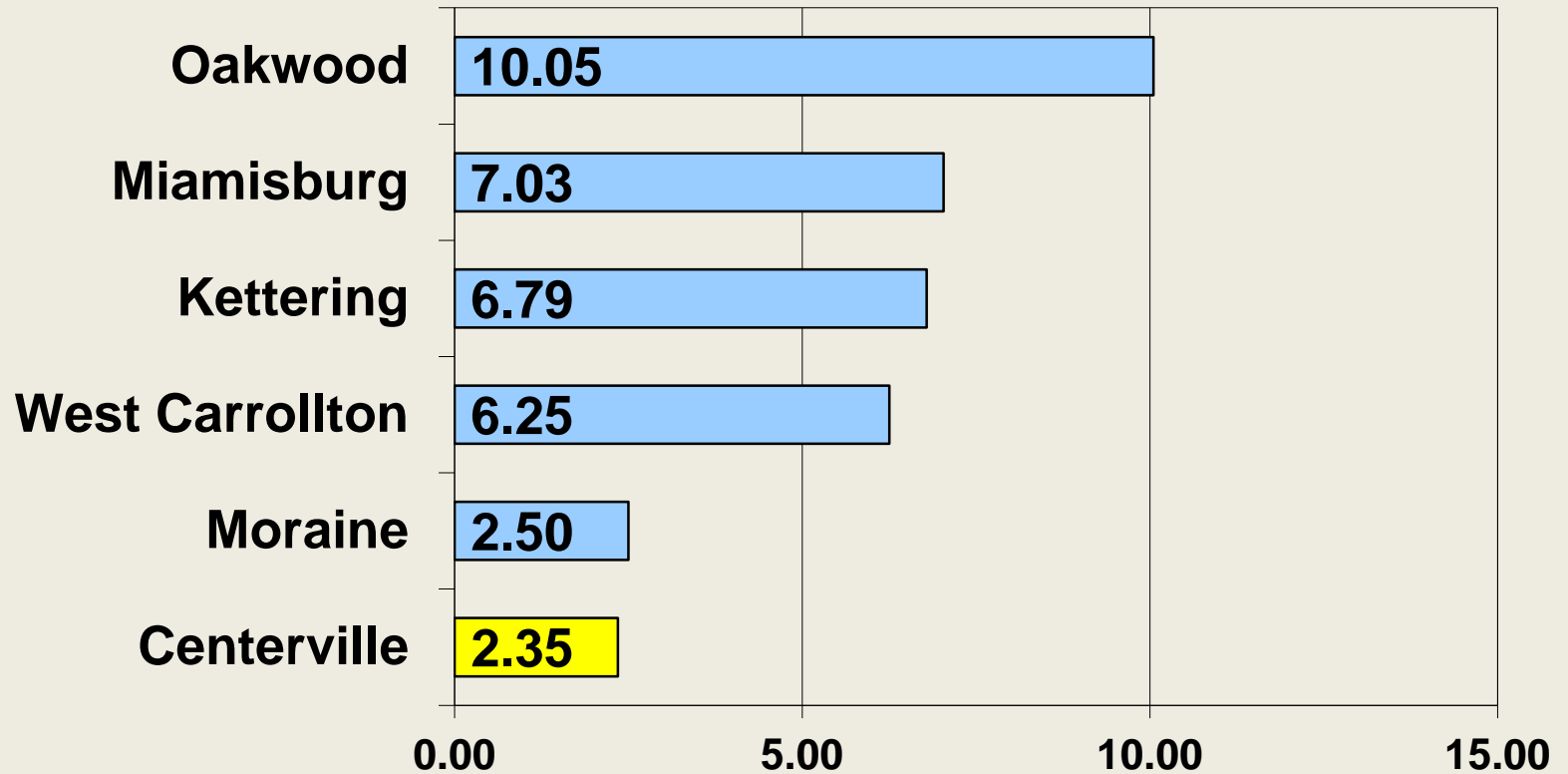


# PROPERTY TAX RATES (IN MILLS) FOR MONTGOMERY COUNTY MUNICIPALITIES

<b>New Lebanon</b>	<b>25.20</b>	<b>Germantown</b>	<b>7.66</b>
<b>Trotwood</b>	<b>23.80</b>	<b>Miamisburg</b>	<b>7.03</b>
<b>Union</b>	<b>23.53</b>	<b>Kettering</b>	<b>6.79</b>
<b>Clayton</b>	<b>13.78</b>	<b>West Carrollton</b>	<b>6.25</b>
<b>Farmersville</b>	<b>12.64</b>	<b>Vandalia</b>	<b>4.14</b>
<b>Riverside</b>	<b>11.34</b>	<b>Moraine</b>	<b>2.50</b>
<b>Huber Heights</b>	<b>11.29</b>	<b>Centerville</b>	<b>2.35</b>
<b>Englewood</b>	<b>10.59</b>	<b>Brookville</b>	<b>1.30</b>
<b>Oakwood</b>	<b>10.05</b>		
<b>Dayton</b>	<b>10.00</b>		

# PROPERTY TAX RATE (IN MILLS) FOR SOUTH SUBURBAN CITIES

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# PROPERTY TAX DISTRIBUTION

MOST RESIDENTS PAY MORE FOR LIBRARY OR PARKS THAN FOR POLICE AND ROADS

	Rate	Amount
Centerville Schools	44.91	\$3,144
Montgomery County	21.47	\$1,503
Washington Twp	7.19	\$503
W-C Library	2.77	\$194
C-W Park District	2.65	\$186
City of Centerville	2.35	\$165

*Property taxes calculated for a \$200,000 homeowner.*

**City of Centerville**

# Property Tax Dollar

School District  
55.2%

County  
26.4%

Washington  
Township  
8.8%

WC Library  
3.4%

CW Parks  
3.3%



CITY  
2.9%

# 2020 EXPENSES

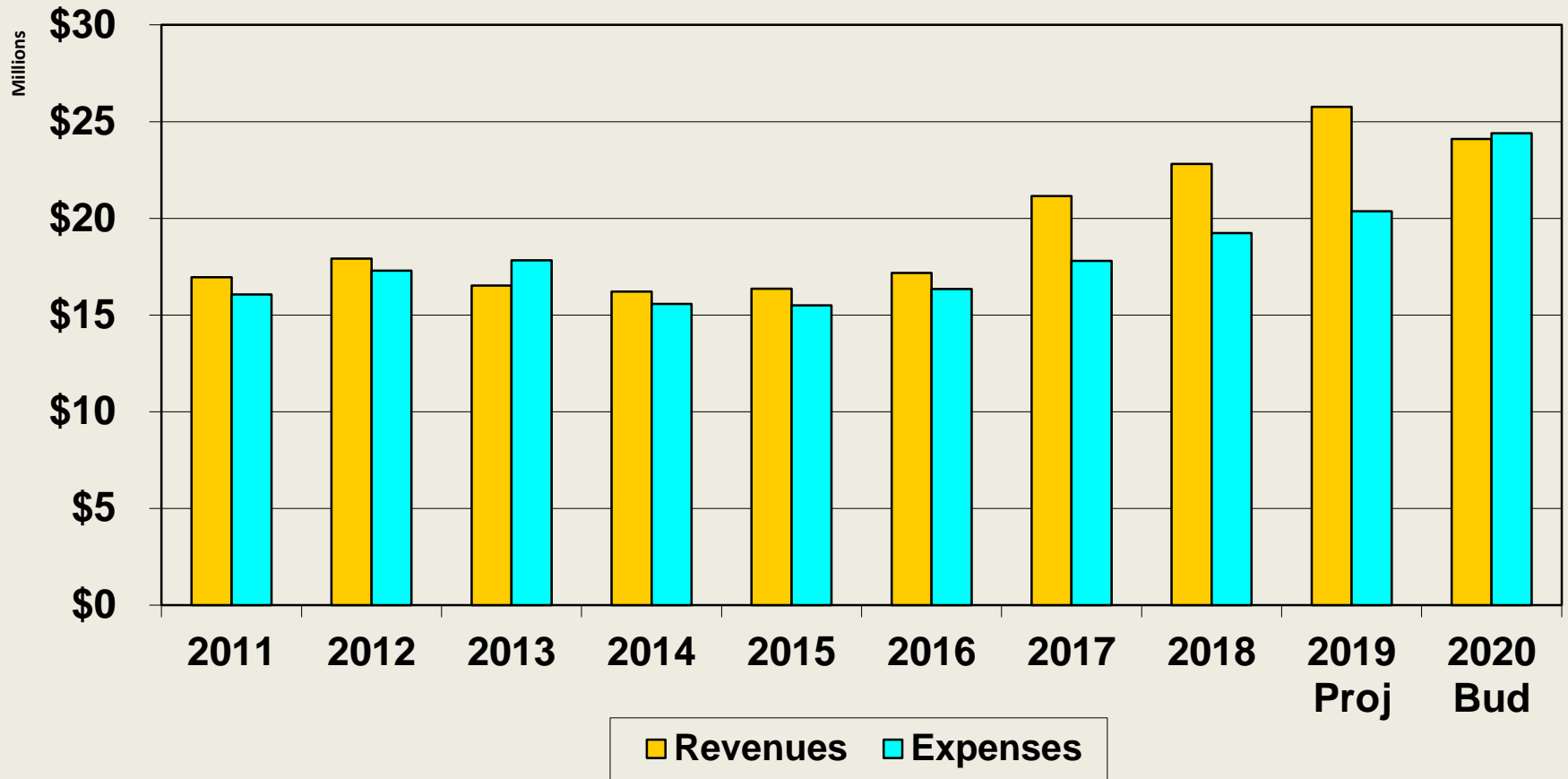


CENTERVILLE  
VETERANS  
MEMORIAL

The image shows a large, dark granite memorial sign for the Centerville Veterans Memorial. The sign is set on a concrete base and is surrounded by a bed of dark mulch with several red flowers. In the background, there is a paved walkway, a green lawn, and several flagpoles with flags flying. The sky is overcast.

# GENERAL FUND REVENUE AND EXPENSES

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# GENERAL FUND EXPENSE DISTRIBUTION BY DEPARTMENT (EXCLUDES TRANSFERS)

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## Non-departmental

includes tax refunds, workers comp., property insurance, and partnerships.

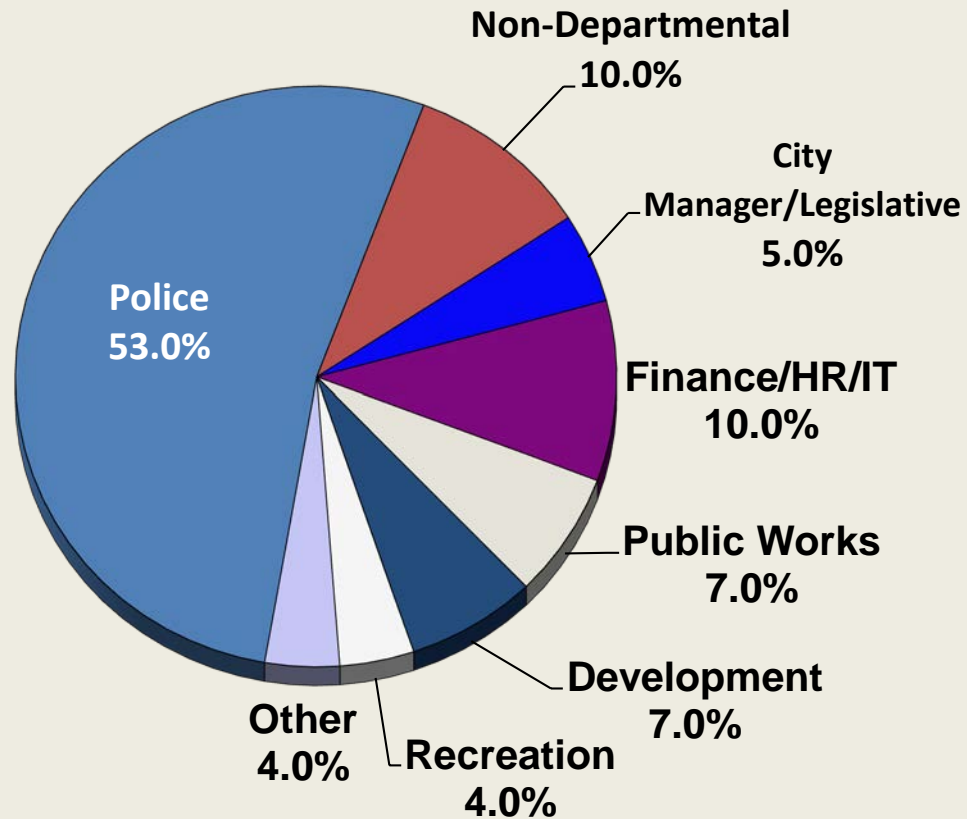
City Manager includes the Legislative Department and City Manager's Office.

Finance includes human resources, income tax, finance, and IT.

Public Works includes engineering and admin.

Development includes planning, economic development, building inspection, and code enforcement.

Recreation includes Benham's Grove, Stubbs Park, and volunteer boards & commissions.



# GENERAL FUND TRANSFERS

- **\$8,565,750 (35.11% of total 2020 General Fund Budget)**
- **Street Maintenance Fund- \$1,600,000**
- **Unvoted Debt- \$65,570**
- **Capital Improvements Fund- \$6,000,000 (\$4.00 million in 2019)**
- **Yankee Trace Capital Fund- \$180,000**
- **Capital Equipment Purchase Fund - \$720,000**

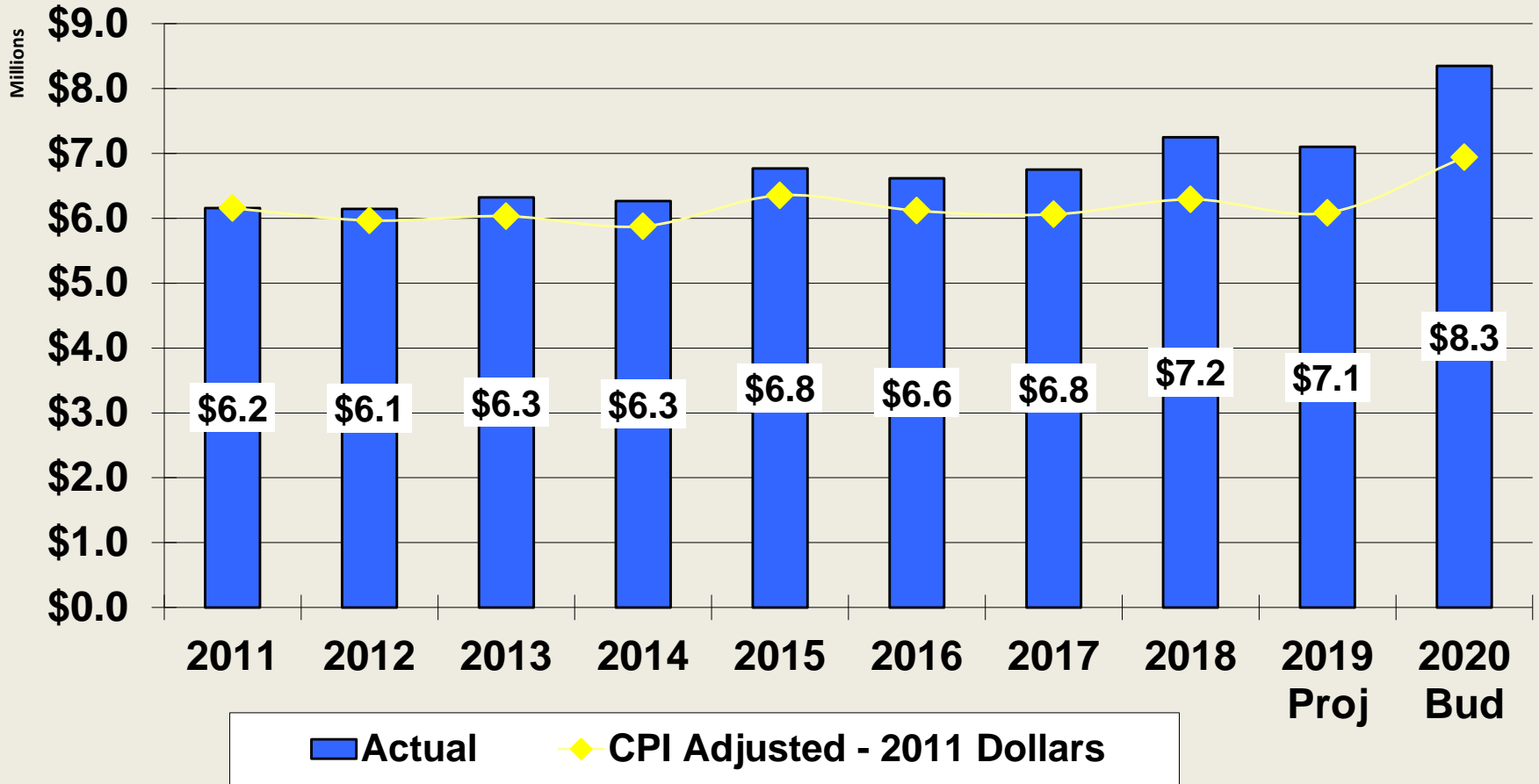




POLICE

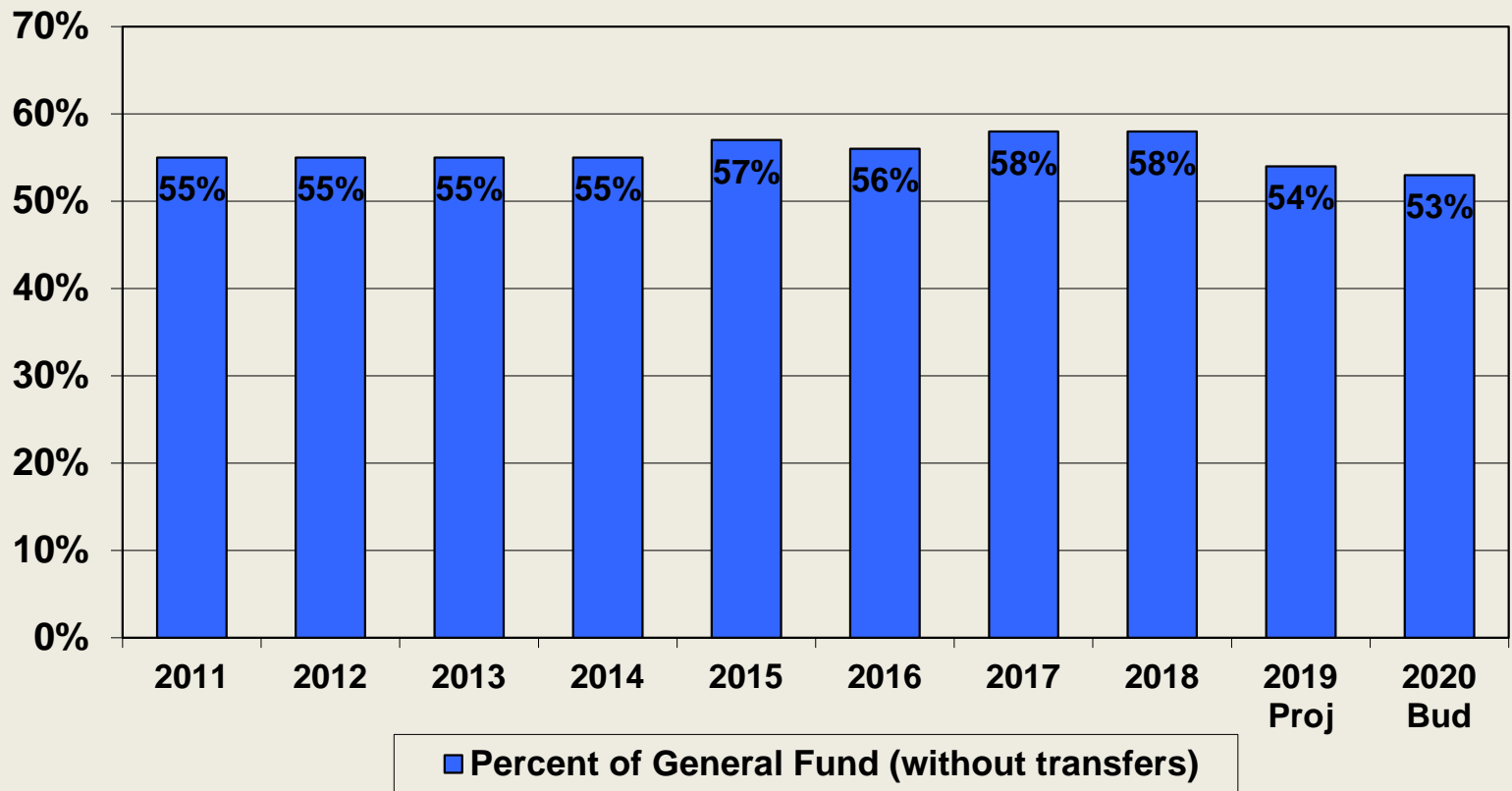
# POLICE EXPENSES

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# POLICE EXPENSES AS A PERCENT OF GENERAL FUND

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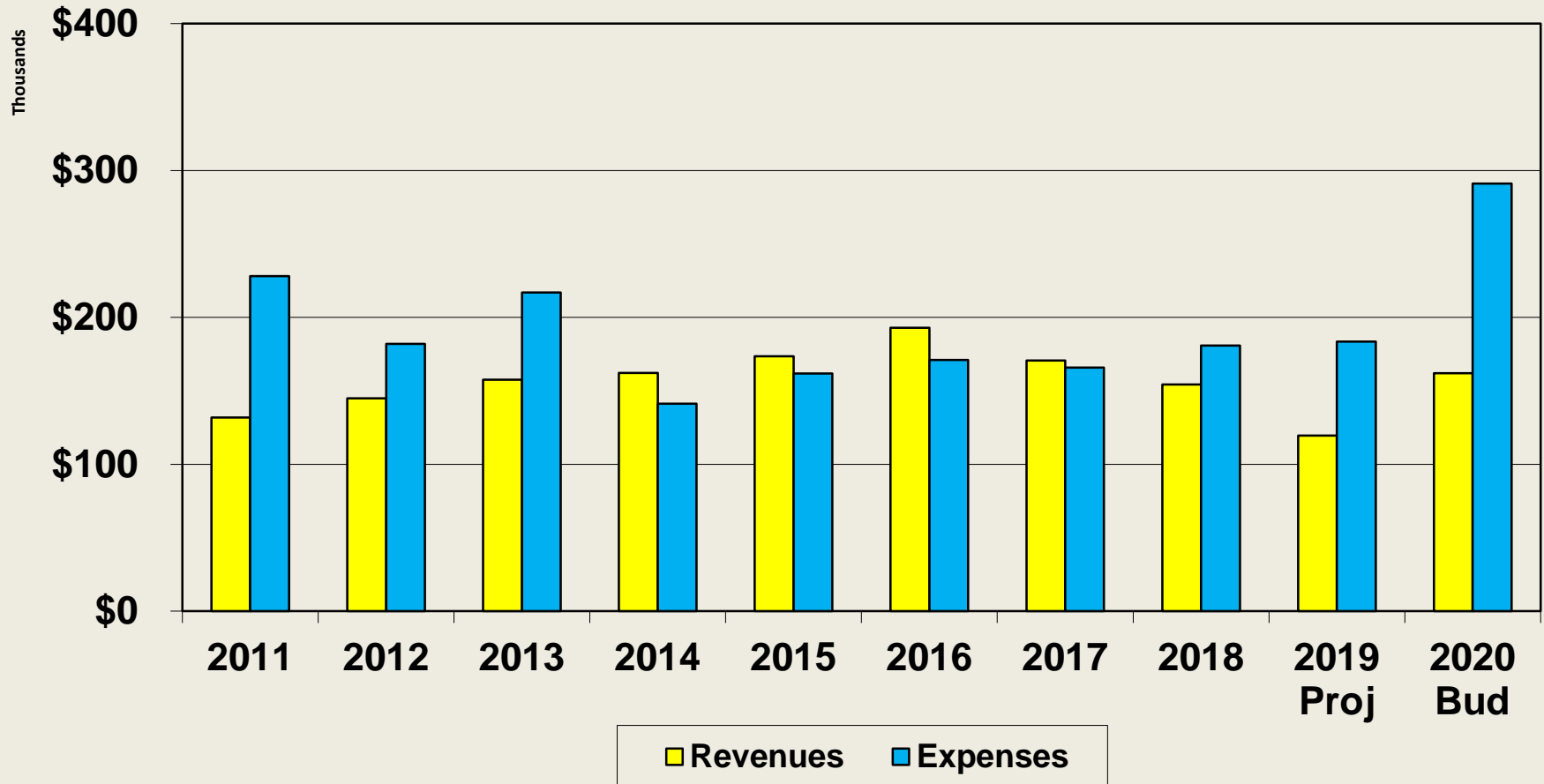
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# BENHAM'S GROVE



# BENHAM'S GROVE REVENUE AND EXPENSES

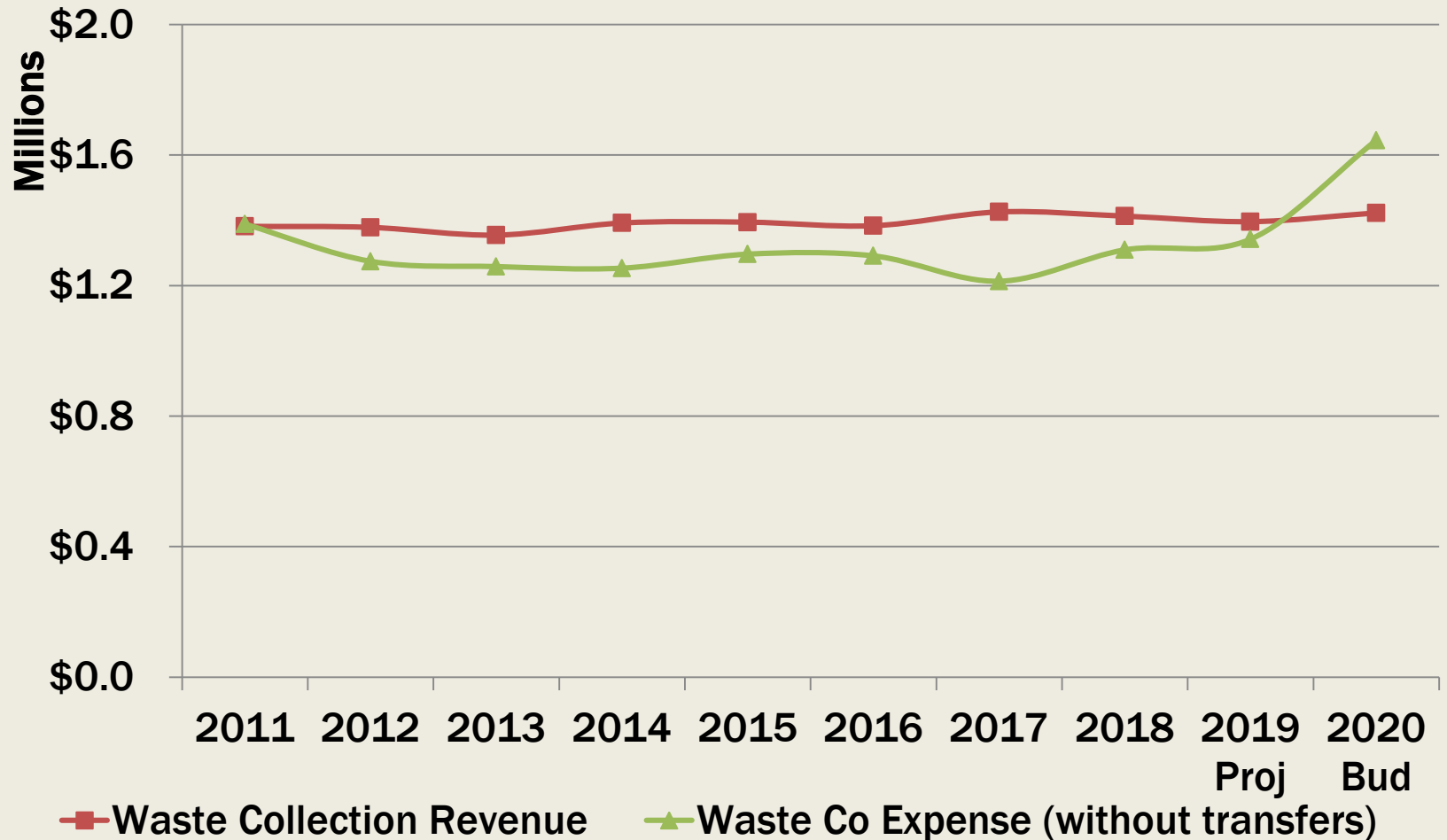
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# WASTE COLLECTION



# WASTE COLLECTION FUND REVENUE & EXPENSES

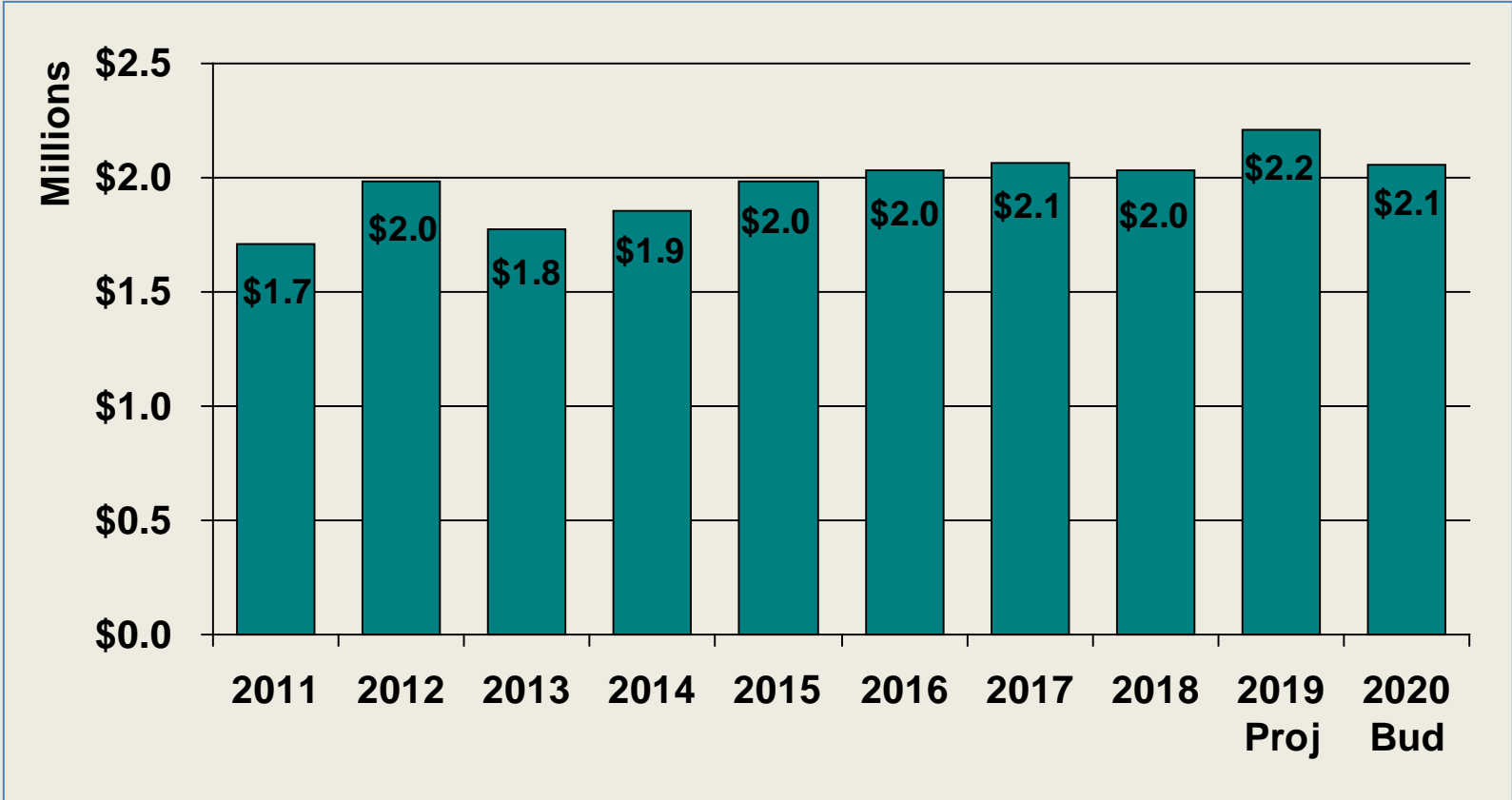


# YANKEE TRACE



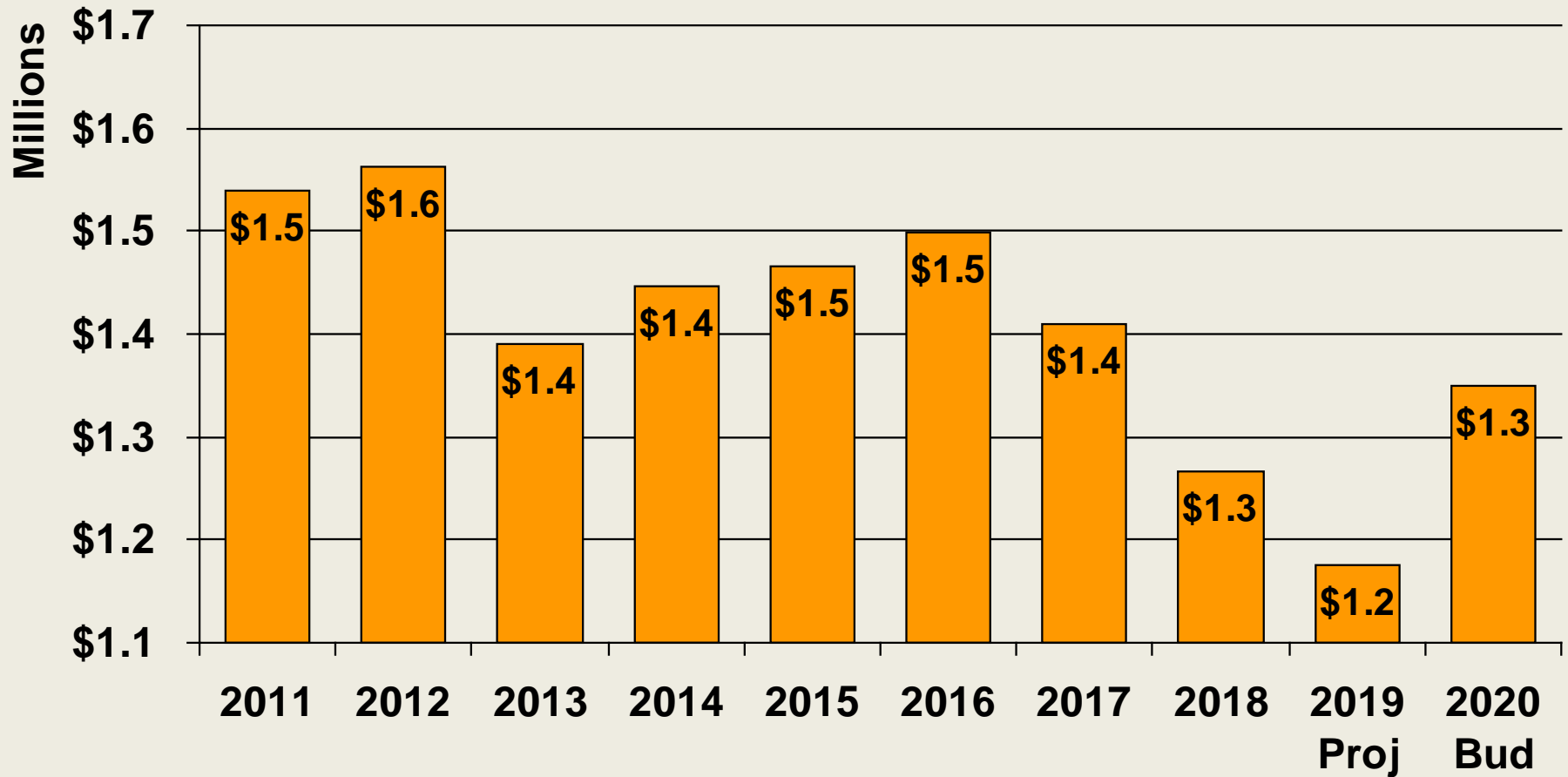


# THE GOLF CLUB AT YANKEE TRACE REVENUE



# Yankee Trace Food and Banquet Revenue

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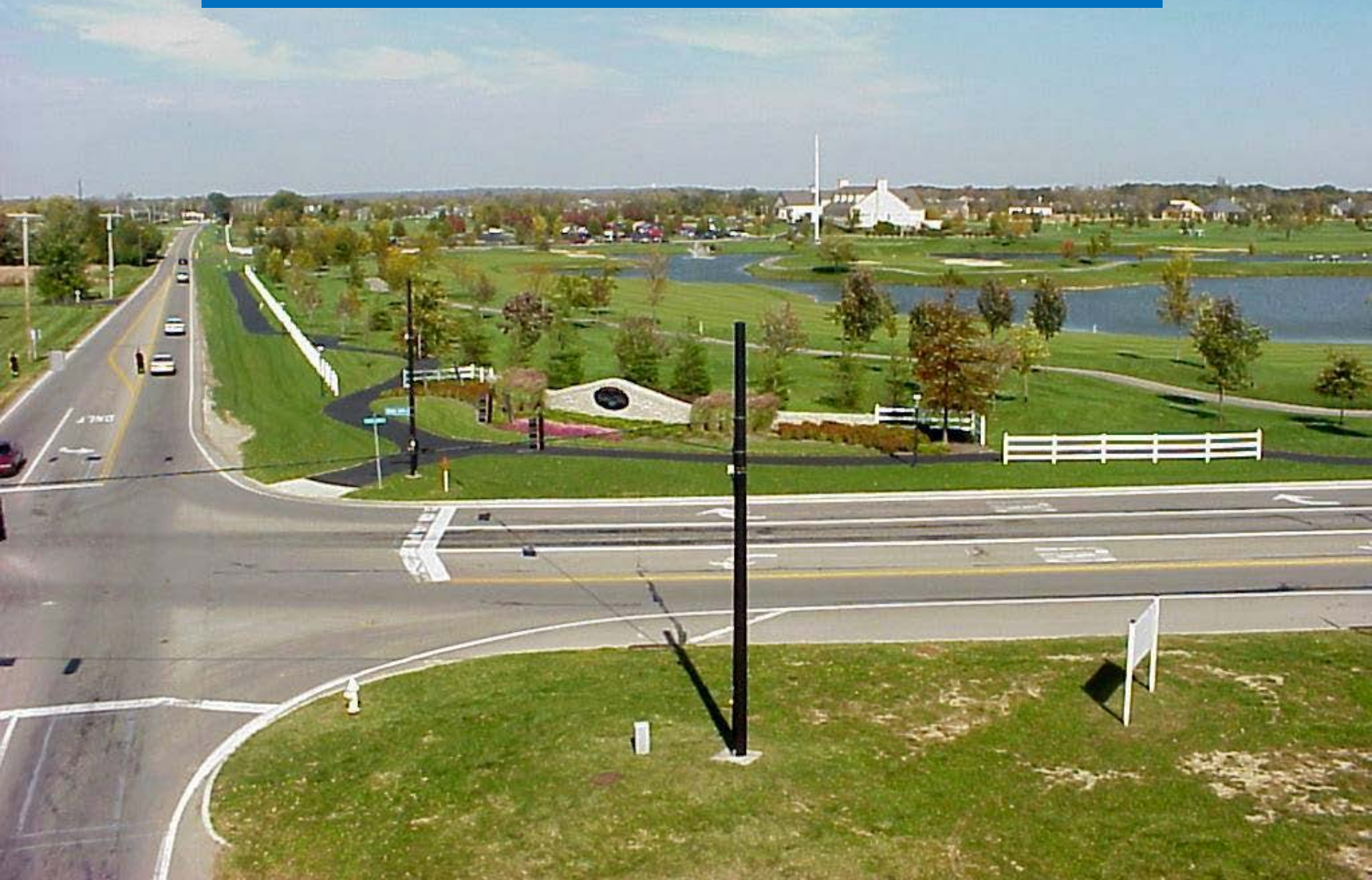


# YANKEE TRACE: A \$266 MILLION DEVELOPMENT

## Generates Annual Property Tax Revenue to...

<b>Centerville Schools</b>	<b>\$4,497,648</b>
<b>Montgomery County</b>	<b>1,587,405</b>
<b>Washington Township</b>	<b>684,708</b>
<b>Sinclair Community College</b>	<b>298,104</b>
<b>Washington-Centerville Library</b>	<b>279,473</b>
<b>Centerville-Washington Park District</b>	<b>267,362</b>
<b>City of Centerville</b>	<b><u>218,920</u></b>
<b>Total</b>	<b>\$7,833,620</b>

# CAPITAL IMPROVEMENT PROGRAM



# 2020 CAPITAL IMPROVEMENT PROGRAM

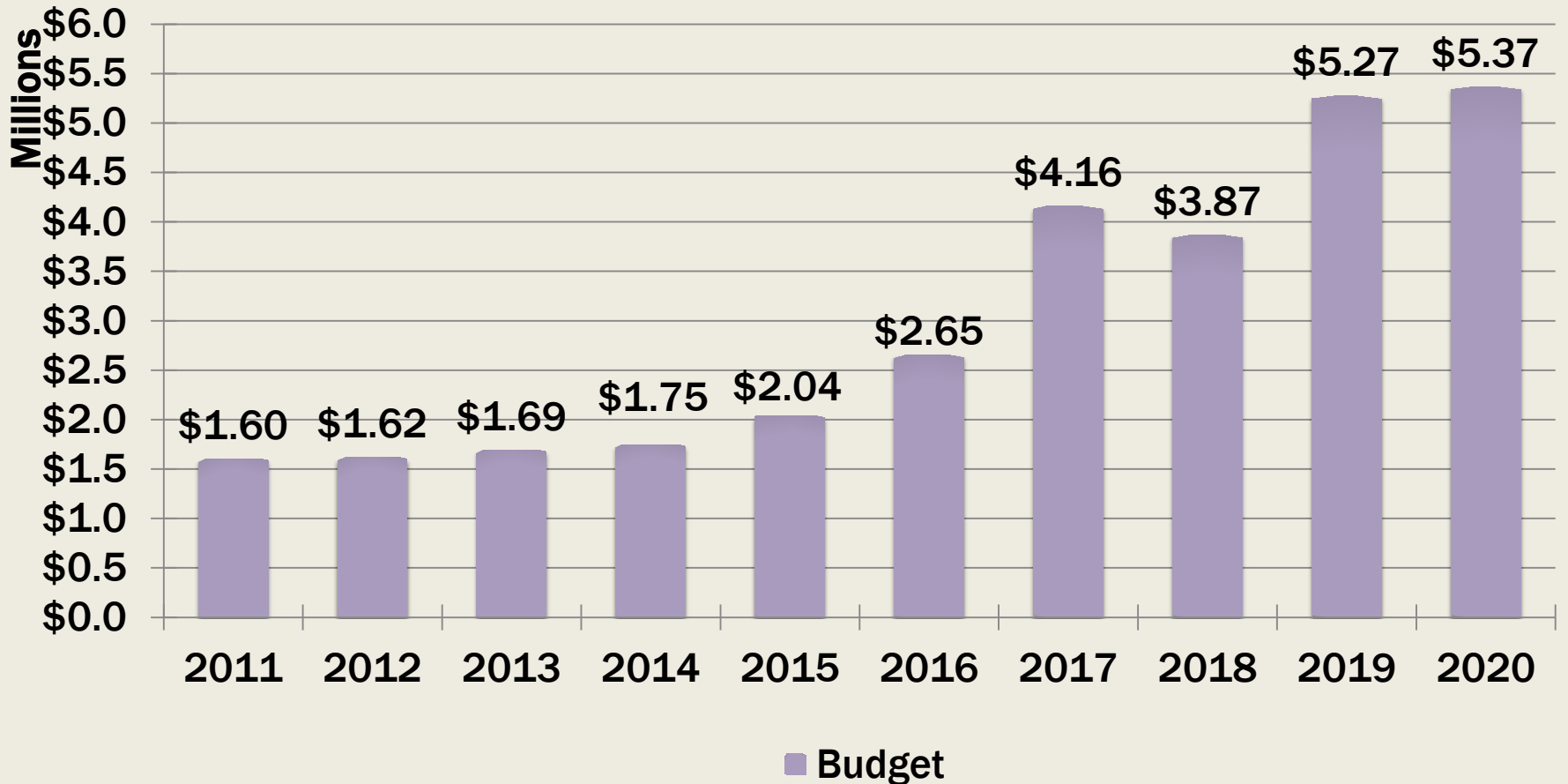
<b>Streets &amp; Sidewalks</b>	<b>\$ 11,536,997</b>
<b>Traffic Control</b>	<b>418,060</b>
<b>Land Acquisition</b>	<b>100,000</b>
<b>Buildings &amp; Improvements</b>	<b>1,274,880</b>
<b>Vehicles &amp; Equipment</b>	<b><u>2,149,832</u></b>
<b>Total</b>	<b>\$15,479,769</b>
<b>Funding from Other Sources</b>	<b>(\$5,628,236)</b>
<b>Net Cost to City</b>	<b>\$9,851,533</b>

# STREETS: MAJOR PROGRAMS (2020)

<b>Street &amp; Sidewalk Repair</b>	<b>\$5,432,592</b>
<b>Cornerstone Development</b>	<b>4,520,000</b>
<b>Uptown Improvements</b>	<b>681,150</b>
<b>Other</b>	<b><u>903,255</u></b>
<b>Total</b>	<b>\$11,536,997</b>
<b>Funding - Other Sources</b>	<b>(\$5,341,046)</b>
<b>Net Cost to City</b>	<b>\$6,195,951</b>

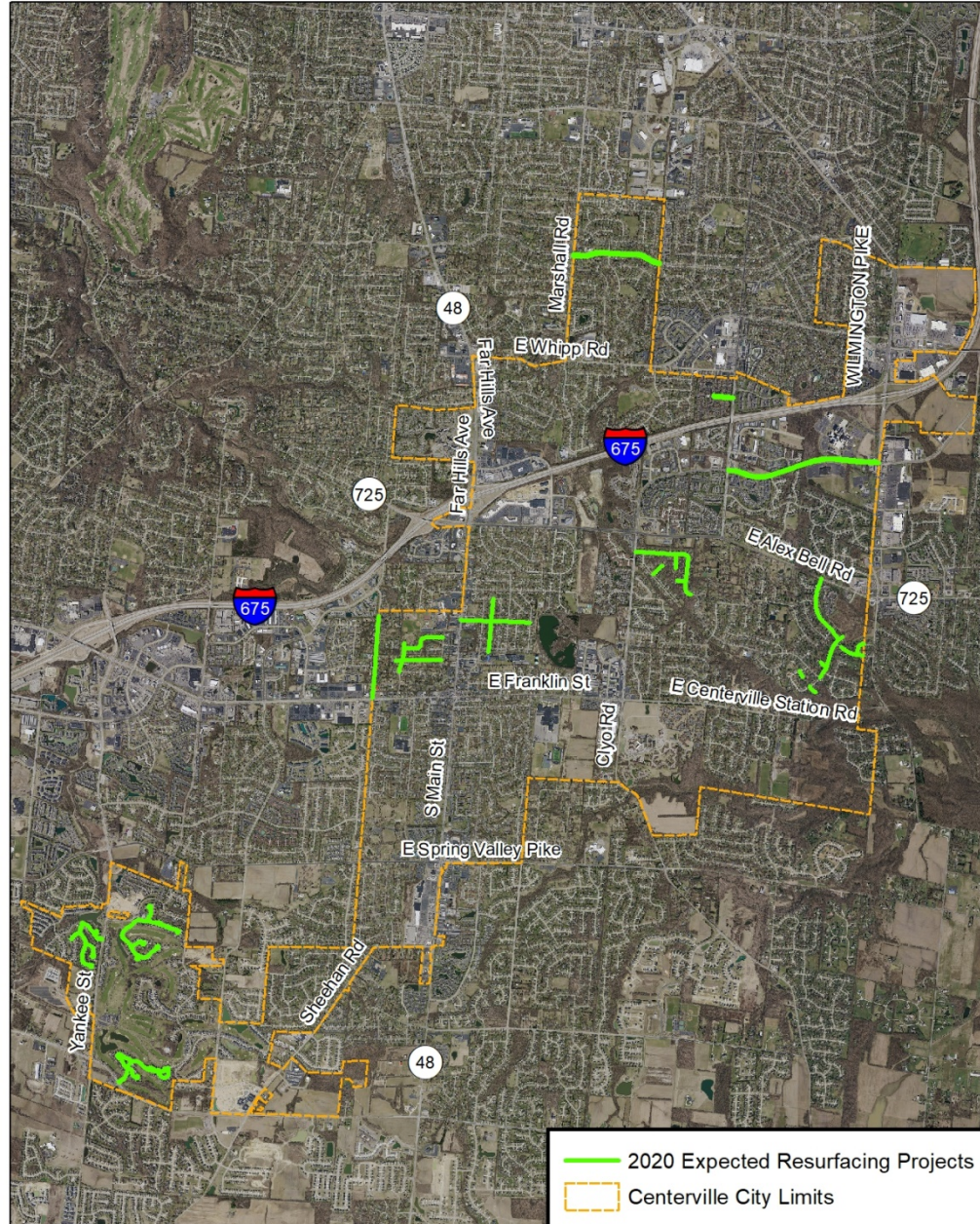
# STREETS: REPAIR PROGRAM

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# 2020 Expected Resurfacing Projects





# OTHER CAPITAL PROJECTS

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■ Yankee Trace	1,122,687
■ IT Equipment	600,865
■ Street/Refuse Vehicles	530,000
■ Police Equipment	345,980
■ Street Equipment	283,550
■ Stubbs Park Improvements	175,500
■ Benham's Grove	92,500



CENTERVILLE

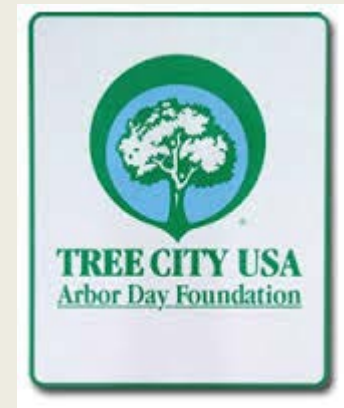
OHIO'S LARGEST  
COLLECTION OF  
EARLY STONE  
BUILDINGS

**AWARDS**

# AWARDS

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- **Tree City USA**
  - **33rd consecutive year**
    - **Met the four standards to become a Tree City USA Community:**
      - a tree board or department,
      - a tree-care ordinance,
      - an annual community forestry budget of at least \$2 per capita
      - an Arbor Day observance and proclamation.



# AWARDS



- **Police Department**

- CALEA (Commission on Accreditation for Law Enforcement Agencies)
- 100% accredited since 1989

- **Yankee Trace: Best of Dayton Award**

#1 Golf Course in the Miami Valley for  
14 of the past 15 years

- **Benham's Grove: Best of Dayton Award – 2019**

Best Place to have a Wedding - 4 out of the last 5 years



# FINAL COMMENTS

## ■ Overall

- Strong income tax collections
- Increasing capital spending
  - Appropriate long-term level?
- Strategic Plan / Financial Plan
  - 5-year budgeting / forecasting
- Waste Collection Rates
  - Cost of Service Study

# FINAL COMMENTS

## ■ Overall

- ERP Implementation (completed in 2020)
- State Legislation (Centralized Collection)
- New Projects – Centerville Place
- Performance Measurement

# 2020 ANNUAL BUDGET & 2020-2024 CAPITAL IMPROVEMENT PROGRAM

City of  
Centerville