

RAVENNA TOWNSHIP BOARD OF TRUSTEES

MINUTES OF BUDGET HEARING OF JULY 11, 2023

The Ravenna Township Board of Trustees met in Special Session at the Ravenna Township Trustee's Meeting Room, 6145 Spring Street, Ravenna, Ohio, on July 11, 2023 for the purpose of holding a Budget Hearing on the 2024 Township Budget. Trustee Jim DiPaola called the meeting to order at 6:30 P.M. Roll call showed the following present: Trustees Vince Coia, Jim DiPaola; Fiscal Officer Gail Pittman; Fire Liaison Mark Kozak, Road Superintendent Ray Taylor, Zoning Inspector Lori Rotondo and Assistant Fiscal Officer Jon Summers. Trustee Hank T. Gibson and Fire Chief Dave Moore arrived later.

PRESENTATION OF BUDGET

FISCAL OFFICER

The fiscal officer presented the 2024 Tax Budget and a discussion regarding the details of the budget was held.

The 2024 Revenue budget overall totals \$2,586,612.00 compared to \$2,876,946.60 the reduction is predominately due to a reduction of grant proceeds.

The 2024 Expenditures, for now are projected at \$2,946,171.75 compared to \$3,047,066.82,

Grand total all fund balance at the end of 2024 is projected to be \$3,411,513 compared to \$3,771,072

We are spending the ARPA money and costs are rising

General Fund:

- Revenue – interest income increase is significant, but it will be short lived as interest rates decrease and as we spend the ARPA and carryforward balances. ARPA interest goes into the general fund.
- Expenses: Employee costs have increased with the addition of full-time admin staff, projections include staff in general fund at full cost, but as time can be allocated to different funds it will reduce the hit to the general fund. Maple Grove cost has been projected to increase as previously discussed, although for 2026 and forward I held it at the 2025 amount for now. 2023 there is a Grandview transfer of \$50,000 budgeted, but I dropped it in future years to \$20,000/year. At the rate that expenses outpace income, the yearly deficit grows considerably by 2025. For many years the general fund subsidizes the other funds by covering the building costs. As soon as we can get a good consistent formula, I will be charging other departments for building carrying costs such as utilities, insurance, and maintenance. The general fund will not be able to continue this indefinitely. Even with this change the trustees should strongly consider putting a replacement levy instead of a renewal levy on the ballot at the next expiration. Zoning is included within the general fund, but there is a supplemental sheet with detailed and comparative revenue and expenses.

Grandview Fund:

- Revenue – 2023 revenue is projected to be considerably less than the last 2 years and as a result I was very conservative in projecting 2024 revenue. I believe the pandemic had a lot to do with our revenue increase in prior years.
- Expenses – Because of the increased costs of Maple Grove to the general fund, it is hard to predict what money will be available to supplement Grandview. As a result, I have removed some of the larger improvements we had built into the budget. A new assessment and

prioritization should be made of the large maintenance projects and improvements so that we can spread them out over a longer period of time and take care of the most pressing needs first. This is why I reduced the annual transfer from the general fund starting next year.

Fire Funds:

- Revenue – Beyond what we already know that we will receive for grants, I have not included future grants. We will be receiving Moose Club donations through 2026, but those are conservatively budgeted. EMS revenue is projected to be just under \$250,000 this year. We had a fee increase at the beginning of the year and our EMS call volume has increased; both contributing to the revenue increase. Attorney General collections are tracking in at the highest they have been in several years, but crash billing has reduced considerably so far this year.
- Expenses – close to \$100,000 of employee wage and retirement is being paid from ARPA money this year, but will come back in to the Fire funds for 2024. Part time hours worked continue to decrease. There is only a 3% increase in wages built into the projections from 2025 forward. The projections do not include adding additional full-time staff, but that must seriously be considered as we continue to have a shortage of part-time employees and there are too many times when we are not at minimal staffing levels because we don't have people. There are limited capital purchases built into this spreadsheet and they account for minimal gear replacements. The expenses outpace income significantly starting with the 2025 year. The trustees should strongly consider putting a replacement levy instead of a renewal levy on the ballot at the next expiration. Additional forecasting will need to be done to determine how much staffing costs will be and the need to increase full-time firefighters so that the department can be staffed properly.

Road Funds:

- Revenue – This year we will be receiving the Public Works grant of \$120,500.00, but because costs have increased significantly, our matching portion is much higher than 50% of the cost.
- Expenses - Overall paving for this year is projected at \$280,500 compared to last year at \$232,115. The 2024 paving is projected at \$180,000 and then drops to \$130,000 for 2025 annually going forward. I have not built in any additional grant revenue in future years as Ray said the projects over the next several years will most likely not qualify for grants because they are not in high travel areas, but more rural areas. He also stated that he intends to do a considerable amount of chip and sealing in the next several years so the paving estimates need adjusted to keep a more consistent sustainable fund balance. Capital purchases include an asphalt box in 2024 of \$20,000 and a vehicle replacement in 2025 of \$75,000.

2024 Budget Summary

#	Description	Beginning Fund Bal.	Revenue w/ Transfers	Expenses w/ Transfers	Ending Fund Bal.
1000	General	\$ 980,121.41	\$ 695,846.00	\$ 751,025.33	\$ 924,942.07
2011	Road MVL	30,830.12	82,500.00	80,000.00	33,330.12
2021	Road Gas Tax	25,121.11	137,000.00	159,884.20	2,236.91
2031	Road & Bridge	624,698.94	352,346.00	387,936.73	589,108.21
2041	Cemetery- Grandview	168,097.28	60,700.00	70,525.00	158,272.28
2111	Fire	651,764.26	710,114.00	818,557.00	543,321.26
2273	ARPA	440,237.61	-	182,483.00	257,754.61
2281	Fire EMS	162,952.10	257,000.00	207,113.00	212,839.10
2282	EMS Levy	199,472.49	287,181.00	288,527.00	178,126.49
2401	Special-PMHA	1,288.22	300.00	15.00	1,573.22
2402	Special-Pine Ridge	1,884.77	500.00	12.33	2,372.44
2403	Special Forest Ridge 1&2	5,172.12	1,200.00	33.12	6,339.00
2404	Special Forest Ridge 3&4	3,380.11	750.00	22.82	4,107.29
2405	Special Breakneck	3,017.54	700.00	24.38	3,693.16
2406	Special Forest Ridge 5&6	1,624.61	350.00	12.84	1,961.77
2901	Special-FEMA	13,627.15	-	-	13,627.15
2902	Special-Flagpole Maint.	17,635.44	-	-	17,635.44
2905	One Ohio Opioid Fund	-	-	-	-
4401	Public Works Comm	-	-	-	-
4901	Capital Projects	454,304.80	-	-	454,304.80
4951	Flagpole Bequest Fund	5,842.82	125.00	-	5,967.82
9002	Agency-Fire Loss	-	-	-	-
GRAND TOTAL		\$3,771,072.90	2,586,612.00	2,946,171.75	3,411,513.15

The budget is requested to be approved during the regular meeting session

ADJOURNMENT

A motion by Hank Gibson, seconded by Vince Coia to adjourn the hearing at 6:55 p.m.
R/C: Mr. Coia, yes; Mr. DiPaola, yes; Mr. Gibson, yes. Motion Passed.

ATTEST:

CHAIRMAN

TRUSTEE

FISCAL OFFICER

TRUSTEE