

RECORD OF PROCEEDINGS

Minutes of

Meeting

GOVERNMENT FORMS & SUPPLIES 844-224-3338 FORM NO. 101-48

Held _____, 20____

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SPECIAL MEETING

August 5, 2025

The Special Meeting to review the 2026 Tax Budget & 5-Year Plan was called to order by Mayor Mason J. Boldizar.

All councilmembers present with the exception of Councilwoman Jordan.

Motion to excuse Councilwoman Jordan was made by Councilman Meadows seconded by Councilman Harris. All voted yea.

Guests: Aaron Stoller, Alex Gotschall

Mr. Mytinger presented a power point presentation on the 2026 Tax Budget this includes a little bit about the budget itself, funding and some methodology of the tax budget. We want to look at some strategic priorities to focus on the next five years. We want to continue to strengthen and modernize our infrastructure and maintain and improve our streets, water & sewer. Economic Development create our downtown district, improve our walkability, zoning updates, expanding the parks and recreation. Improved communication. Increase public engagement. Align the budget with Capital Planning and Strategic Goals. Seek grants and shared services. As the village enters 2026 the beginning fund balance is \$13,335,688.23. The budgeted revenue is \$10,334,460.00, budgeted expenditures \$10,508,400.00 and the estimated end of year balance is \$13,161,748.23. Revenue from Income Tax: The Village's current municipal income tax rate is 1.5% and is expected to raise \$3,300,500.00 in 2026. The village Income Tax Rate & Distribution: General Fund: 70% \$2,308,600. Street Fund: %20 \$659,600. Capital Improvement Fund: 10% \$329,800. Revenue from Property Tax: The village has 5 property tax levies. 2 Recreation Levies and 2 Senior Citizen Levies. These funds account for 3% of the Village's revenues. General Fund: \$218,000.00 Park Fund: \$98,000.00 Senior Citizens Fund: \$27,800.00. Total of \$343,800.00. Budgeted Revenues for 2026 \$10,334,460.00 broken down as follows: Income Tax Fund 31.94%, General Fund 27.46%, Water Fund: 9.43%, Street Fund: 8.73%, Sewer Fund: 7.77%, Self Insurance: 6.55%, Capital Improvement Fund 3.43%, Park Fund: 1.40%, Swimming Pool Fund: 0.80% and other funds: 2.5%.

Minerva's Budget-Funds: Fund accounting is a method of organizing financial data around individual funds. Each fund functions like a separate mini-accounting entity with its own set of books, budget, revenues, and expenses. The goal is ensuring accountability transparency, and compliance with legal or policy restrictions on how money can be used.

2026 Budgeted Expense-\$10,508,400.00. Transfers from Income Tax 32%. Salaries & Benefits 28%, Capital Outlay 12%, Professional Services 4%, Utilities 3%, Operating Supplies & Maintenance 2%, Debt Retirement 2%, Other 15%. Mr. Mytinger stated we are always asked what the village is going to spend their money on in capital improvement. Police cruiser, new lockers in the PD. Master Plan with regional Planning, Housing Grant, GO-GOV, Marketing. Street Sweeper, Skid Loader, Street Paving. Park Dept.: Updating the Disc Golf Mapping & Holiday Lighting. Water Dept: Engineering for Lynwood Phase 1 & 2, Water Rate Study. As we move forward to monthly billing, we have to make sure our rates

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coincide with that monthly billing cycle, also we need to ensure that the next 10 to 15 years our rates help us make the improvements to the WWTP and waterline replacements. Water Meter Loan Payment, North Tank Interior, Source Water Study. WWTP: Electrical Upgrades, Manhole Rehab, Wastewater Rate Study, Blower replacement. Swimming Pool: Pool Painting, New point of sale System. Credit card transactions at the pool. This will help with all the rentals and pool passes. All totaling \$1,061,000.00.

We have to start saving and investing in our WWTP. 3-year plan. The engineering alone is going to be very high. We are still discussing the paving, how the streets will be determined. Electrical Improvements for Brock Park and hopefully plans for new restrooms. The pool, possibly new attractions. Brick repair on Market. Downtown lighting.

The difference we are going to see the next year with our budget revenues & expenses is the village will not be taking moratoriums on the health care.

Mason asked how is it determined which lines are replaced. Greg stated those were planned out when Benjamin was here. I believe they did an assessment of history on the lines. Categorized the lines from worse to best. Patti stated she believes determination is based on, breaks, complaints and how can we benefit the most people at once. Park Avenue in the future. Chris asked if the community will be notified of any waterlines that will be replaced. Greg stated yes, he would like to include the 5-year plan on the website. Aaron stated there is a map that exists from twenty years ago that identifies where the known problem areas are. We have built from the water plant out. We did Lincoln Way, Bonnieview to Line St. So, if you are going to keep flushing lines it makes sense to keep going out. If you leave a bad line between A & B. Jackson was replaced due to CDBG money, due to that area being eligible for grants. The rules changed. There is a two-inch line that connects or did that connects Jackson to Dowell. A two-inch line installed in 1970 is probably a half inch today due to being filled with crud. A line should never be replaced less than 6-inches, the fire hydrant has a 6-inch main by the AWA Standard. We still have a 4-inch line on short that wouldn't flow enough water if you had too. Mason stated we also have to engineer the roads to apply for grants. If Lynwood is split into Phase 1 & 2 the engineering will be sitting on a back shelf. Greg stated the 5-year plan the estimated WWTP is about \$3,500,00. I put this on in 2028 as a place holder so it is not forgotten. It will be approximately 10% for engineering \$350,000. We have to start now to cover the engineering costs. Aaron asked when was the last major upgrade. Extra clarifiers were upgraded when I was a kid. Patti stated this has been needed since Dave Harp. We could never fund this project stated Patti. Greg stated we have to develop a plan and take care of what is needed. Greg mentioned restrooms, water slide at the pool, or a bump track all the fun things. Aaron stated the slide was ruled out due to needing an extra lifeguard. The cost of the slide at that time was \$25,000. Greg stated an additional LG is needed depending on the size of the slide. Aaron asked is there any reason the police aren't backed out of design work. Patti stated we took it out. Greg stated we are waiting on the need of our dispatch. Patti stated the RCAP GIS will not be needed next year. Greg stated they are still on the docket.

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Greg addressed the county tax budget. Patti stated the county is only looking for are the funds that receive levy money for tax budget. General, Park & Senior Center. They want to make sure we are not holding on to a ton of money we could be spending. The county will start our budget with these numbers, and then we will change them once we do the appropriation budget. By then we will have a better feel for what we will be spending on upcoming projects. Patti stated the Senior Center money goes directly to the Senior Center so we receive it at the village but it is sent to the Center. Patti stated I was not balanced in a couple funds, so General we were \$66,000 short, but I think we will be ok, we over budgeted to be safe. Street Dept. we are \$13000 short, but we have \$40,000 set aside for the Grant St Bridge, I don't think we will need. Permissive Tax & Muni Road Vehicle the \$14,000 & \$19,000 will also go towards the paving budget. So, we will have a total of \$183,000 for next year. Mason stated I like that the fact we are coming up with a plan instead of randomly picking roads. Aaron stated the village needs on the Columbia Gas schedule. They have done a lot in town, but there is a lot that needs done. We don't want to pave a street this year and have them come in next year and tear it up. Patti stated the pool fund is budgeted deficit of \$83,000, that is mostly due to the paving, but we all know the pool loses about \$40,000 a year. Chris asked about the holiday lighting. Greg stated the lights will be along the fence line in Brock Par. Justin & Darren would like to duplicate a holiday tree light up in the park. The electrical will needs updated. Aaron suggested lighting up the path from the park to the high school. The pines should be removed, just my suggestion stated Aaron. That is a place for handicapped parking. Greg stated a restroom is needed. I feel enough change and some of the things that went on with the school board back in the day has changed and those talks could resume. Mason did agree that that relationship was messy for a while. Mason asked are we seeing a benefit from RITA? Patti stated yes. Not as much as I hoped. I think probably \$20,000 more than what we would have paid an income tax clerk. So, I was hoping it was more. They do bring in the brunt of taxes. Most income tax is paid to RITA, a lot of the companies still pay to the state of Ohio, because if they have more than one location they can pay directly to the State of Ohio. We still receive municipal net profit taxes. RITA will not handle of the muni-net profit. Its not as much as I hoped, but it is a benefit, so it takes time away from here of people coming in and filing taxes. Aaron asked to follow Mason's question. How is their tracking, we had a rough time when people were not paying us to court. Is that list smaller than when we use to do it? Patti stated I do not get a list of who it is, I get a list of how much money they are taking from the distribution for legal fees. Usually, \$1100 a quarter stated Patti. Aaron stated you don't whether there's 15 or 100 people that haven't paid. Patti stated they do not have a report that states that. Patti, stated I was hoping for a report, not necessarily names, but a tax payer number. Aaron stated it would be interesting to see what the outstanding debt is and how that breaks down. Is it \$25,000 over ten people or \$25000 over 100 people. Aaron stated I would think they should be able to supply that somehow to us without publicizing who it is. Aaron stated I know that was a struggle to get that through the court system when the village processed the income tax. Patti stated the Alternate Tax Budget will be what is sent to the county. This is what you will be voting on the 12th. Aaron asked to understand how this works better, do you have to send a letter in for both your General Fund Page and Park Page because you are over your 25% carryover? Patti sated yes.

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Patti stated of the long-term debt is most of it is OPWC which is 0% interest @ 30-year loans. 2 OWDA Loans are the Sewer Plant & Water Meters @ 1% and 2.6? The only other loan is the street sweeper. Aaron asked how long does the village have on the Water Meter loan? Patti stated it is a 9-years. Balance of \$400,000 outstanding. Aaron asked if we have seen a large influx in money? I assume revenue has increased. Patti stated Mason stated this is the hard part to convey to residents. We know what our water quality is, but we have to raise rates to fix the crappy water. We have one of the lowest water rates around. Aaron stated Carrollton is having the same problem. Greg stated our estimated affordable rate study is .9 and they we want to see it between 1.1-1.5. It uses to be half. Aaron suggested the water meeting that did not take place due to the traumatic event has to happen in 2026. I feel people will show. A plan will be laid out and presented to the community. Greg stated 23&24 are up approximately \$20,000. Aaron asked if the ordinance that approved the increases in rates, has that been capped out? Yes, it has stated Patti. Does another five- year increase get you closer to that number? Mason stated that makes sense and to do it at the same time as monthly billing. Aaron asked how close is monthly billing to happening? Patti stated April. New software will be live in November, then the monthly software. Patti stated no meter was replace 10 years old or newer. They all have a meter head. The batteries will last approximately 5 years. Chris asked how you know when the battery stops working. The village will know not the resident. Aaron asked if the largest employer will stop throwing us extra money? Patti stated we have talked to them; the state has talked to them. The State has to by law submit 90% what their tax liability will be. So, they can say a higher amount. This year they sent money for 2023 which they already did, we will have to refund them. Since they submit through the state we cannot do anything about it.

Motion to have the 2026 Tax Budget on the August 12th Agenda for emergency passage was made by Councilwoman Coe seconded by Councilman Meadows. All voted yea.

Motion to adjourn was made by Councilman Harris seconded by Councilman Meadows. All voted yea.

Attest:

Brenda Albaugh Clerk of Council

Mason J. Boldizar Mayor