

Introduction

This plan incorporates figures submitted Deborah Watson, Bethel Township Fiscal Officer and potential capital purchases proposed by Andy Ehrhart, Township Administrator. Capital purchases are purchases that exceed \$5,000.00 and do not fall into the normal operations of the Township. The funds are broken down into the following revenue categories:

1: General Fund

- Property Tax
- Local Government Fund
- Interest
- Rollback
- Fees (Zoning)
- Cable Franchise Fee
- Fines (Traffic)
- Liquor Permit Fees
- Cigarette License Fee
- Misc.

2: Road Fund

- Road and Bridge (inside millage)
- Motor Vehicle License Tax
- Gasoline Tax
- Permissive Motor Vehicle License Fee

3: Fire Fund

- Fire Levy (4.9)
- Fire Levy (1.5 permanent)
- EMS Billing Fees

4: Police Fund

- Police Levy (1.0 permanent)

This report will show the revenues collected, expenditures made and ending balances for the above accounts for 2019, 2020 and 2021. Revenue for 2022 is projected figures from Miami County and is not changed for the years 2023 to 2023. Expenditures for this year are figures

from last year or averaged over the previous 3 years. Expenditures for 2023 to 2027 are based on figures from 2022 with a 3% increase for each year.

Every year there is significant effort to reducing appropriations and moneys spent. The next step after this is for the Fiscal Officer and Township Administrator to start working on the 2022 appropriations. It is likely that the amount appropriated will be higher than what is actually spent. One of the biggest reasons for this is that those figures change from the previous year. This could be due to price hikes, unexpected repairs, etc. Therefore, more money is appropriated to cover the increases. This is done so that we do not have to keep doing the process of supplemental appropriations.

For budgeting purposes and reviewing the actual health of the “funds”, it is important to look at the previous three years for trends. These are the actual numbers for revenues and expenditures. Figures for this year and beyond are estimated or predicted.

General Fund

The General Fund is a combination of multiple funds. One of the biggest challenges is to separate the 3.8mil levy money from the other income received. The following is a breakdown of income from the General Fund for the year 2021.

Total Revenue	\$650,529.92
3.8 Mill Levy Revenue	\$451,740.12
General Fund Revenue	\$198,789.80

It was stated with the last 5-year plan in 2015 that the general fund was not able to handle expenses on its own. In other words, the 3.8mil Levy needed to supplement the General Fund in order for the Township to function. This did not start happening until 2015. It was looked in to why this started to occur, and several factors were found. The elimination of the Personal Property Tax and Estate Tax, the severe reduction of the Local Government Fund, and lack of interest income have had a severe impact on the actual General Fund. For information on the uses of the 3.8mil Levy funds please see the 3.8mil Levy Breakdown sheet in this packet.

The 2022 line of Capital Expenditures includes \$1,000,000 for land acquisition, \$100,000 for drainage work at Bethelville and \$15,000 for legal fees.

The 3.8mil Levy Capital Expenditures are left strictly to the Board of Trustees. Below is where we can have discussion of items to add/discuss during this retreat.

Additional Items for Capital Expenditures:

Road Department

The Road Department is funded by 4 sources. The Road and Bridge inside millage, Motor Vehicle License Tax, Gasoline Tax and Permissive Motor Vehicle Tax. Three of the sources for the funding of the Road Department come from legislated taxes by the state of Ohio. The problem with this is they are subject to change without our control or with changes in usage. These funds have gone up by almost \$100,000 annually since evaluated in 2015. One of the main reasons is a significant increase in the Gasoline Tax due to additional usage. This tax is flat on every gallon of gas that sells, so if gas prices continue to rise and usage go down, we will get less.

Included in this report is both the combined (four funds) and the stand alone of the Road and Bridge inside milage Levy. It is important to note that the Road and Bridge inside milage is the only guaranteed source of revenue. It is unlikely that the others will change, but they are controlled by the state legislature.

In the last plan it was proposed to replace a plow truck, roadside mower, and street sweeper at an estimated cost of \$157,000. Both the plow truck and the roadside mower were replaced. The street sweeper was not replaced.

Below are the proposed capital purchases over the next 5 years:

- Replace the 2003 Mini-Dump \$85,000
- Replace the 2 grasshopper mowers \$25,000 (both)

Total \$110,000

Over 5 years \$22,000

The other item is repaving of roadways. In 2018 we paved 4.2 miles of roadway at a cost of \$268,004.91 in 2020 we paved 2.4 miles of roadway at a cost of \$245,624.25. In 2018 the cost per mile of paving was \$63,810.69 and in 2020 the cost per mile was \$102,343.44. Both of these paving projects were part of the Miami County Paving Program. Assuming that we pave approximately 3 miles of roadway per year at a cost of \$100,000 per mile, there would also be \$300,000 of paving expense for the years 2022, 2024 and 2026.

In looking at the stand alone Inside Milage Road Fund you can see that it faces a deficit as early as 2024. Even though the overall funds (Gas Tax, Permissive Motor Vehicle, Inside Milage, and Motor Vehicle License Tax) are healthy this specific one is not. The challenge is work to move expenditures and possibly a portion of salaries to the to overall fund picture.

Fire Department

The Fire Department has three funding sources; 4.8mill reoccurring levy, 1.5mill permanent levy, and EMS billing. The fund that fluctuates the most is the EMS billing. Changes in Medicare re-imbursement rates and actual usage affect this fund. We evaluate this on a yearly basis and make sure our charge per run is consistent with billing amounts.

Once again, the numbers shown in this report are a combination of the three funds. The big change since 201 has been the increase in the 2.0mill levy to a 4.9mill levy. This allowed the Fire Department to change its staffing model to be staffed 24 hours a day, 7 days a week. The 4.9 mill levy basically covers payroll and leaves about \$100,000 a year for capital improvement.

The last plan proposed that we replace a medic, staff car, cardiac monitors, a thermal imaging camera, and new extrication tools at an estimated cost of \$325,000. We accomplished all the items listed.

Below are the proposed capital purchases over the next 5 years:

• Replacing 2006 Medic 2	\$300,000 (this year)
• Replacing 1999 Engine 6	\$750,000
• Emergency UTV	\$25,000
• Replace 2014 Staff Car	\$50,000
• Replace Hose	\$15,000
Total	\$1,140,000
Minus Medic	\$840,000
Over next 5 years	\$168,000