

RECORD OF PROCEEDINGS

Minutes of the Annual Budget Meeting for 2025 year

Held on October 28th, 2024



2025 Budget Meeting

October 28th, 2024

Introduction by the Mayor & Director of Finance

An agenda was presented to all in attendance.

Mayor Ray Martin called the Budget meeting to order at 5:30 p.m. and turned the meeting over to Finance Director, Rebecca Shipley-Arnott.

Attendance

Council Members in attendance: Erica Bogner, Samantha Cahill, Linda Hall, Jimmy Little, Jeff Patterson, Howard Wade, Jen Warner and Clerk of Council, Tisha Edwards.

Village Directors & Managers in attendance: Finance Director, Rebecca Shipley-Arnott, Assistant Finance Director & Human Resources Manager, Jackie Tiberio; Director of Public Service, John Mitchell; Director of Development, Tom Hale; Director of Information Technology, Mark Crosten and Chief of Police, Brandon Smith.

Discussions

All of Council, The Mayor, and Village Directors met in Village Council chambers to discuss the 2025 budget. All budget areas were brought to Council and discussed. The next meeting to finalize budget discussions will be held on Thursday, November 7th, 2024 in Council chambers. The budget will then be voted on at the Monday, November 18th, 2024 Council meeting.

Tisha Edwards 10/31/24
Tisha Edwards Date
Clerk of Council

Jennifer Warner 11-4-24
Jennifer Warner Date
President of Council

Rebecca Shipley-Arnott 10/31/2024
Rebecca Shipley-Arnott Date
Director of Finance

Ray Martin 11
Ray Martin Date
Mayor

Village of West Jefferson, OH

AGENDA

Budget Review Meeting

October 28, 2024

- **2025 COLA**
 - Prepared 7.0% proposed increases
 - This increase was discussed during October 7th Finance Committee Meeting
 - Employees are being faced with a 49% increase in health insurance benefits.
 - Insurance Broker is currently obtaining additional bids.
- **New Positions/Benefit & Salary Increases/Changes (All Calculations Assumed 7% Increase)**
 - **These Items that have been changed in the Salary Budget -- Need to be Approved**
 - Pool Positions increased to at least \$10.70 per hour due to 2025 Ohio Minimum Wage increase.
 - Additional IT Position added for half a year just in case we decide to add help for Mark.
 - HR/Finance guarantees that we would still come back to Council for Approval to hire this Position.
 - Added Two College Intern Positions – One in Development and One in General Government.
 - Added an Income Tax Replacement Position – should the current employee retires.
 - HR/Finance guarantees that we would still come back to Council for Approval to hire this Position.
 - Clerk of Council, Tax Position and Mayor's Assist (proposed) reviewed for salary survey.
- **Reviewed Positions on Pay Scale that Department Heads had concerns**
 - Clerk of Council, Income Tax Position and Mayor's Assistant were reviewed for a salary survey.
 - The new rates for Clerk of Council and Income Tax appear on the 2025 Pay Scale
 - As the Mayor's Assistant request was received today, we will have for the next meeting.
- **Revenue Budget**
 - Income Tax was entered at \$8.3 Million – 2024 Collections are projected to be \$7.5 Million.
 - 2025 Increases for Water and Sewer are currently at 5% and 2% respectively.
 - Water and Sewer Rates were addressed in Ordinance #23-083.
 - Only considering a transfer for Water and Sewer Funds equal to the estimated amount of interest
 - Need to address Sanitation Rates – Still need to supplement the Fund by \$40,000 for next year –new trash contract cost was negotiated at and increases in August 2025 of \$.94 per household

- **Appropriation Budget**
 - **Transfers from General Fund** **Total \$2,610,000 (Last year \$3,224,000 – increase basically the Building Fund)**
 - 2011 Streets \$230,000
 - 2902 Park Development \$400,000
 - 4901 Capital \$1,300,000
 - 4904 Municipal Building Capital Fund \$500,000
 - 5101 Water \$31,000 – **Transfer for 2024 Interest – not currently in Revenue Budget – Should we do??**
 - 5201 Sewer \$31,000 – **Transfer for 2024 Interest – not currently in Revenue Budget – Should we do??**
 - 5501 Pool \$140,000
 - 5601 Sanitation \$40,000
 - Need to review 2024 Carryovers to make sure that these transfers are sufficient for positive fund balances
 - As of today – all Funds had positive balances
 - **IT Budget** – Mark was able to substantially reduce the amount in all IT lines from last year and the costs will remain under General Government 1000-790 with IT Accounts also in Water, Sewer, Streets and Pool.
 - **Development Contracts** – Are currently being updated – may need to adjust some revenue and appropriation issues.
- **2024 Appropriations so far this year (as of last Friday)**
 - 59% Currently spent
 - 83% Target Percentage
 - There are several large expenditures for the rest of the year:
 - Revenue sharing with Jefferson Local Schools
 - Debt Payment for SIB Loan
- **Council Input**
 - Does Council have any needs to be addressed in the Budget?
- **Next Meeting**
 - November 7th at 5:30 PM – Broker quotes will be back by then and will complete salary surveys.
 - Brandon will not be here – need to get over the Police Budget tonight.