

## City of Deer Park Budget Meeting – June 20, 2024

Mayor Donnellon called the meeting to order at 2:33pm.

Present were Dr. William Jetter, Mayor John Donnellon, Councilman Tom Camp, Councilman Neil Kelly, Finance Director Sheena Johnson, Tax Clerk Julie Hoffman and Mr. Mark Hurst (CPA for the City of Deer Park).

Ms. Johnson explained that the reason for the meeting was due to questions regarding the tax budget and appropriations. Mr. Hurst will explain the differences and then will open the meeting to questions.

### Mark Hurst, CPA

The budget refers to the tax budget of 2024 and calendar budget of 2025. The purpose of the tax budget is to give the Hamilton County Budget Commission estimated expenditures versus projected revenue. This is to show the county that Deer Park still needs to collect its property taxes.

Regarding appropriations – Department heads meet to determine how much money they'll need for the next year for each department. Appropriations also include estimates of money needed for projects (such as roads, etc.).

Discussion ensued. Ms. Johnson explained that salaries are increased based on contracts. Revenue is estimated low.

### Dr. Jetter

We true-up appropriations in December. We try to stay true to what was appropriated. If anything needs to be moved between funds, that's taken to council. Per Mark Hurst, true-up must be done in the same calendar year, not the following year.

The budget is a daily event in the office. Every day, we look at projects, purchase orders, invoices, income, etc.

### General Discussion

Revenue is based on the current year, but we lower it on the tax budget.

Expenses – Kept the same for 2024 & 2025 with the exception of salaries (per contracts).

Teamster contract is coming up in December.

There was discussion regarding grants received by the city.

Mr. Kelly had a question regarding page 2 under Miscellaneous – It was up \$100,000 in 2023 versus 2022. Per Mr. Hurst, that was earned interest income.

Per Mr. Hurst – On page 4, the county will change the numbers slightly because they have better information.

Road Levy – Kept at a \$200,000 expense.

Mr. Camp asked how much money was left?

Per Dr. Jetter – At the end of May - General Fund – Approx. \$2,000,000.  
Road Fund – Approx. \$815,000.  
Street & Maintenance Fund – Approx. \$509,000.  
Police – Approx. \$39,000. DP also just sold a cruiser.

Page 6 shows capital projects, recycling, DUI enforcement, and other funds.

Mr. Camp inquired about the ARPA funds. Ms. Johnson explained that they must be used by December 2024. Dr. Jetter explained that they've been used to pay the Economic Consultant. He stated that he confirmed with the attorney that this can be done.

Mr. Hurst stated that Deer Park received a clean audit from the State of Ohio. He stated that a report will be sent to council.

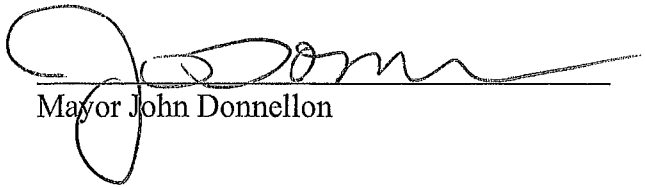
Dr. Jetter stated that the City of Deer Park has a good staff with integrity.

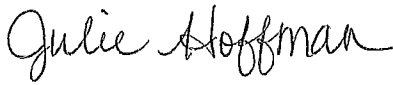
Dr. Jetter spoke regarding the TIF at Wentworth. He stated that we're past the 2<sup>nd</sup> and 3<sup>rd</sup> years so money will start coming in. It can only be used for sidewalk and road repairs. After the TIF, it goes to a CRA.

Ms. Johnson explained that the retirement fund was increased significantly due to recent employee retirements as well as upcoming retirements in 2024 & 2025.

Dr. Jetter spoke about the sidewalk replacement on Deer Park Avenue. He stated that our Service Department replaced some sidewalks in-house, saving the city a lot of money.

Mayor Donnellon made a motion to adjourn the meeting. Mr. Camp and Mr. Kelly seconded the motion. Meeting adjourned at 3:07pm.

  
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Mayor John Donnellon

  
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Julie Hoffman, Tax Clerk