

Trustees & Fiscal Officer
(513) 722-3400

Zoning
(513) 722-3400

Service Department
(513) 722-4600



www.goshen-oh.gov

Police
(513) 722-3200

Fire & E.M.S.
(513) 722-3473
or
(513) 722-3500

**Special Meeting – Goshen Township
Board of Trustees
Monday, December 22, 2014
1:00 PM**

General Business and Budget Discussion

Meeting Minutes

Opening

Roll Call

Trustee Claire Corcoran

Trustee Corcoran called the meeting to order at 1:00 PM and roll was taken.

Trustee Lisa Allen – Present

Trustee Claire Corcoran – Present

Trustee Lois Pappas Swift - Present

In Attendance: Fiscal Officer Allgeyer, Safety Service Director Pegram, and Service Director Seyfried

Communication and Announcements

Trustee Corcoran stated that background checks had been returned for both the Administrator and Police Chief and that everything came back good on both.

Trustee Corcoran stated that there would be a Winter Conference in Columbus, Ohio; during January 2015 should the Trustees and Fiscal Officer want to attend.

Adoption of Agenda

Trustee Corcoran requested clarification for the reallocation motions on today's agenda; Fiscal Officer Allgeyer stated that County Auditor's office and State Auditor's office have requested that the year-end amended certificate be adjusted to match actual revenue which had been received in the year. Fiscal Officer Allgeyer stated that remaining motions regarding salary were due to the 27 pay periods in 2014 and that when the 2014 budget had been approved that only 26 pay periods were originally budgeted. Trustee Corcoran inquired about motions regarding Administrator salary; Fiscal Officer Allgeyer stated that since there would be no further expenses in Administrator salary line item in 2014, request is to reallocate from this line item to Trustee salary and Fiscal Officer salary increase.

500-2014 Trustee Swift motioned to adopt the agenda with clarification as items are presented. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

New Business

501-2014 Trustee Swift motioned to accept 2001 BMW model 325, VIN #WBAAN37421NJ12462 to Fund 2221 Drug Law Enforcement Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

502-2014 Trustee Swift motioned to declare as surplus and authorize sale on GovDeals.com of 2001 BMW model 325, VIN #WBAAN37421NJ12462. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

Trustee Swift inquired if using GovDeals.com would give the Township the best price for the vehicle; Trustee Corcoran stated it would and that the Police Department had attempted to conduct auctions directly in the past and that GovDeals.com returned a higher purchase price of surplus equipment. Trustee Swift inquired if GovDeals.com charged a fee for their service; Trustee Corcoran replied they did charge a fee.

503-2014 Trustee Swift motioned to appoint Paul Hasenmeier as Full-time Probationary Deputy Fire and EMS Chief with annual salary of \$71,000.00 plus benefits effective January 11, 2015. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

Trustee Corcoran inquired when Mr. Hasenmeier would be sworn in; Chief Pegram stated if schedule would allow 12/29/14. Trustee Corcoran inquired if all background checks had been completed and returned for review; Chief Pegram stated that Mr. Hasenmeier had completed all physical and background checks and they had come back all good.

504-2014 Trustee Allen motioned to reallocate \$2,361.00 from General Fund line item 1000-110-131-0000 (Salary – Administrator) to line item 1000-110-111-0000 (Salaries – Trustees). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

- 505-2014** Trustee Allen motioned to reallocate \$895.00 from General Fund line item 1000-110-131-0000 (Salary- Administrator) to line item 1000-110-121-0000 (Salary – Fiscal Officer). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 506-2014** Trustee Swift motioned to reallocate \$275.00 from General Fund line item 1000-110-131-0000 (Salary – Administrator) to line item 1000-110-213-0000 (Medicare). Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 507-2014** Trustee Swift motioned to reallocate \$1,570.00 from Road & Bridge Fund line item 2031-330-360-0000 (Contracted Services) to line item 2031-330-190-0000 (Other – Salaries). Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 508-2014** Trustee Swift motioned to reallocate \$1,360.00 from Road & Bridge Fund line item 2031-330-360-0000 (Contracted Services) to line item 2031-330-211-0000 (OPERS). Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 509-2014** Trustee Allen motioned to reallocate \$1,190.00 from Road & Bridge Fund line item 2031-330-360-0000 (Contracted Services) to line item 2031-330-213-0000 (Medicare). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 510-2014** Trustee Allen motioned to reallocate \$3,500.00 from Police Fund line item 2081-210-381-0000 (Property Insurance Premium) to line item 2081-210-190-0000 (Other – Salaries). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 511-2014** Trustee Allen motioned to reallocate \$1,000.00 from Police Fund line item 2081-210-381-0000 (Property Insurance Premium) to line item 2081-210-211-0000 (OPERS). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 512-2014** Trustee Swift motioned to reallocate \$1,150.00 from Police Fund line item 2081-210-314-0000 (Tax Collection Fee) to line item 2081-210-213-0000 (Medicare). Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

513-2014 Trustee Swift motioned to reallocate \$1,750.00 from Police Fund line item 2081-210-314-0000 (Tax Collection Fee) to line item 2081-210-213-0000 (Medicare). Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

514-2014 Trustee Allen motioned to reallocate \$110.00 from Zoning Fund line item 2181-130-211-0000 (OPERS) to line item 2181-130-213-0000 (Medicare). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

515-2014 Trustee Allen motioned to increase revenue in General Fund 1000 by \$3,300.00. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

516-2014 Trustee Swift motioned to decrease revenue in Motor Vehicle License Tax Fund 2011 by \$750.00. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

517-2014 Trustee Allen motioned to decrease appropriation by \$750.00 in Motor Vehicle License Tax Fund 2011 line item 2011-330-420-0000. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

518-2014 Trustee Allen motioned to increase revenue in Gasoline Fund 2021 by \$7,800.00. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

519-2014 Trustee Allen motioned to increase revenue in Road & Bridge Fund 2031 by \$4,000.00. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

Fiscal Officer Allgeyer stated that due to surplus sale of road grader an increase had already been approved at a previous meeting and the amount to increase revenue should be \$4,000.00 instead of \$30,500.00 as listed on agenda item T.

520-2014 Trustee Allen motioned to decrease revenue in Cemetery Fund 2041 by \$6,205.00. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

- 521-2014** Trustee Allen motioned to decrease appropriation by \$104.00 to Cemetery Fund line item 2041-410-323-0000 (Repairs & Maintenance). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 522-2014** Trustee Swift motioned to decrease appropriation by \$332.00 to Cemetery Fund line item 2041-410-351-0000 (Electricity). Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 523-2014** Trustee Allen motioned to decrease appropriation by \$4,694.00 to Cemetery Fund line item 2041-410-360-0000 (Contracted Services). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 524-2014** Trustee Allen motioned to decrease appropriation by \$75.00 to Cemetery Fund line item 2041-410-519-0000 (Dues & Fees). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 525-2014** Trustee Allen motioned to decrease appropriation by \$1,000.00 to Cemetery Fund line item 2041-410-230-0000 (Worker's Comp). Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 526-2014** Trustee Allen motioned to increase revenue by \$25,800.00 to Police Fund 2081. Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 527-2014** Trustee Allen motioned to increase revenue by \$9,600.00 to Fire Fund 2111. Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 528-2014** Trustee Allen motioned to increase revenue by \$36,600.00 to Ambulance Fund 2191. Trustee Swift seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes
- 529-2014** Trustee Swift motioned to increase revenue by \$7,400.00 to Safety Services Fund 2192. Trustee Allen seconds the motion; motion carries.
- Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

530-2014 Trustee Allen motioned to increase revenue by \$92,400.00 to Drug Law Enforcement Fund 2221. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

531-2014 Trustee Swift motioned to decrease revenue by \$5,000.00 to PMVL Fund 2231. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

532-2014 Trustee Allen motioned to decrease appropriation by \$5,000.00 to PMVL Fund 2231 line item 2231-330-360-0000 (Contracted Services). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

533-2014 Trustee Swift motioned to decrease revenue by \$2,800.00 to Enforcement & Education Fund 2271. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

Fiscal Officer Allgeyer stated there was a typo in the agenda item HH and that it should be “decrease in revenue” not “decrease in appropriation” as listed on agenda.

534-2014 Trustee Allen motioned to decrease appropriation by \$3,000.00 to Enforcement & Education Fund 2271 line item 2271-210-323-0000 (Repairs & Maint). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

535-2014 Trustee Allen motioned to increase revenue by \$6,700.00 to Special Assessment Fund 2401 (Lighting District). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

536-2014 Trustee Allen motioned to decrease revenue by \$12,250.00 to Capital Project Fund 4903 (AFG Radio Grant). Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes Trustee Corcoran – Yes Trustee Swift – Yes

Chief Pegram stated that there is some money still available in this grant and that it would rollover into 2015.

2015 Budget Discussion

Trustee Corcoran stated to clarify the Trustees process for the budget and that this process is an operational budget draft and it is drafted by the Administrator for the purpose to forecast budget out for five years. Trustee Corcoran stated that this document is meant to control the spending levels of the Township and to make the necessary modifications throughout the year if needed. Trustee Corcoran stated that she feels that accurate spending levels should be given in order to make projections of future spending and feels it is the Administrator's job to direct the Trustees on these projections. Trustee Corcoran stated she does agree with budgeting revenue low and expenses high so at the end of the year there should be available funds to rollover to the following year. Trustee Corcoran stated one of the tasks of the Board is to project a five year spending plan. Trustee Corcoran stated that each Department Head should work with the new Administrator on their department budget; Trustee Corcoran stated the Administrator will be starting on 01/12/15. Trustee Corcoran stated she would like for the Board of Trustees to direct the new Administrator to define each line item with the Department Heads and what is budgeted for each line item. Trustee Corcoran would also like to see duplicate line items in the funds to be combined and not budgeted in multiple funds. Trustee Corcoran requested the Fiscal Officer to provide 2012 – 2014 Appropriation Status reports to the new Administrator. Trustee Corcoran stated without final actual 2014 numbers that budgeting for 2015 would be inaccurate. Trustee Corcoran directed the Department Heads present a spending level by each month and that budget reviews are conducted in April, July, September, October, November, and December. Trustee Corcoran stated she would like to give the new Administrator the directive that the presentation of the 2015 budget should be balanced which means that total expenses are not to exceed total revenue. Trustee Corcoran then asked for comments or discussion.

Trustee Swift stated that they currently receive monthly financial reports; Fiscal Officer Allgeyer followed up Trustee Swift's comment that financial reports are emailed on a monthly basis to all Trustees, Administrator, and Department Heads and that all the information that Trustee Corcoran was questioning is located on these monthly reports. Fiscal Officer Allgeyer stated that the Appropriation Status report shows what the annual appropriation is for the year, to-date expenses, and gives the remaining available appropriation total. Trustee Corcoran stated she would like for the Department Heads to define what the monthly expenses are; Fiscal Officer Allgeyer stated that one of the monthly reports she emails is the Appropriation Payment report which this report list each individual vendor for each line item and the amount of the expense on a monthly basis. Trustee Corcoran stated that Fiscal Officer Allgeyer is sending the financial reports on a monthly basis but she would like for the Department Heads to also define those individual line items.

Trustee Allen stated that Trustee Corcoran had previously commented "at the Board's direction" but that Trustee Allen had not seen any of the aforementioned directives before today's meeting and that she would like to review Trustee Corcoran's suggestions before voting on directive motions as requested by Trustee Corcoran. Trustee Allen stated she did agree with Trustee Corcoran in that on the

budget presentation she would also like to see a breakdown of what goes into the individual line items. Trustee Corcoran stated she would like to start projecting out for 5 years and not just to focus on the next fiscal year. Trustee Swift stated she also was not aware Trustee Corcoran's aforementioned suggestions and she would also like the time to review. Trustee Corcoran stated she would email her suggestions to the two Trustees; Trustee Allen stated she would like the time to review the items which Trustee Corcoran would like to have motions on.

Chief Pegram inquired of the 2015 draft budget and the increases which were made for 2014 revenue, would these 2014 increases affect the 2015 revenue numbers; Fiscal Officer Allgeyer stated it would not affect 2015 revenue estimates and that majority of 2014 revenue increases were from the sale of surplus equipment which historically has not been budgeted for, a workers comp refund check received in 2014, and an estate tax check received in 2014. Trustee Allen stated that the County Auditor gives the Township estimated revenue numbers which we are to use.

Chief Pegram asked for clarification on the Board of Trustee's definition of the term "balanced budget", is it expenses over new revenue; Trustee Swift agreed with this definition. Chief Pegram stated if he as a Department Head approached his budget this way and also projected out capital purchases and then he gave the example of: if he budgeted for day to day operations and there was a remaining \$100,000.00 revenue surplus which he did not appropriate for, this amount would then roll over to the next year and that this money would then become unencumbered in the following year. Chief Pegram stated with the aforementioned balanced budget definition of expenses to new revenue only, that the \$100,000.00 in unencumbered would no longer be accessible to him as a Department Head and that he would have to generate new revenue to account for the \$100,000.00 capital purchase. Chief Pegram stated that if this budget approach were to continue that it creates an affect where unencumbered would continue to grow and with the Department Heads not approved to use it that expenses would continue to grow since they do not have access to unencumbered. Chief Pegram made the recommendation to the Board that if the Board was adopting an idea of balanced budget that they should also adopt a policy where unencumbered is allowed to be used for the purchase of capital expenses only. Trustee Corcoran inquired if unencumbered money could be placed into a Capital purchase fund; Chief Pegram stated that when the Township was audited in the past that the auditor's determined that you could not have these types of funds and they moved the money back to the originating funds. Trustee Allen stated that State Auditor's office would not allow money to be reallocated from a restricted fund and move it to any other fund. Trustee Corcoran inquired what if the fund was not a restricted fund; Fiscal Officer Allgeyer stated all Township funds are restricted except for the General fund. Chief Pegram stated that with the current approach it gives the impression that if the Department Heads do not spend the fund's annual revenue that year, that they will lose it the following year since it will become unencumbered and they are not approved to use unencumbered. Trustee Corcoran stated that she understands the question of using unencumbered funds in the future for capital purchases and recognizes the need for these purchases; Trustee Corcoran recommended that the Department Heads should work with the new Administrator on how to set aside money for these purchases in a Capital fund.

Fiscal Officer Allgeyer stated no matter what money is in any fund at the end of the year, that effective January 1st this amount becomes unencumbered money per the County and States definition. Trustee Corcoran asked Chief Pegram if he had a suggestion on a budget process; Chief Pegram stated Board of Trustees should define what revenue is available and what can or cannot be spent. Trustee Allen stated that the State of Ohio and Clermont County Auditor states that unencumbered funds are available resources of revenue and it is allowed to be used for appropriations. Trustee Allen stated the model this Board had been using was to budget Township as a whole to new revenue coming in and she does not necessarily agree with not allowing the usage of unencumbered for capital purchases. Trustee Allen stated she is on the record for saying the unencumbered should not be used for day to day operating expenses but that unencumbered should be allowed for capital purchases and that there should be enough unencumbered to cover temporary appropriations or any emergencies that may arise.

Trustee Allen stated that by definition from the State of Ohio a balanced budget is where appropriations do not exceed available resources and that unencumbered money is a part of available resources. Trustee Corcoran recommends that the new Administrator review the budget and present to the Board the 2015 budget proposal.

Trustee Swift suggested that each department include a line item for a portion of the new Administrator's salary and that the General fund should not budget 100% of the expense. Trustee Corcoran agreed with Trustee Swift that each department should budget for a portion of the Administrator's salary and that she was not prepared to approve the budget until the new Administrator had reviewed and he made his presentation and recommendation to the Board.

Fiscal Officer Allgeyer explained that under the current budget proposal that if the Board were to strictly look at new revenue (not including unencumber) over 2015 expenses that there is a deficit of \$125,000.00. Fiscal Officer Allgeyer explained part of this deficit is from the Workers Compensation power cot grant of \$40,000.00 which was received in 2014 but due to manufacturer production delays these cots would not be available until 2015; this \$40,000.00 as of January 1st would become unencumbered money and in her opinion the Ambulance Department should be allowed to use the grant money which would be unencumbered money in 2015 and that the department should not have to reduce expenses in 2015 to cover this purchase since the money would be in unencumbered. Fiscal Officer Allgeyer stated that in the current budget proposal the Police Department included a \$25,000.00 expense for the purchase of a new police vehicle and that there would be unencumbered money available from equitable sharing deposits which had been received in 2014. Fiscal Officer Allgeyer stated the Service Department had \$21,500.00 which would become unencumbered as of January 1st since no budgeted paving was completed in 2014 and the 2015 proposed budget included the 2014 paving which had not been completed along with the 2015 scheduled paving. Fiscal Officer Allgeyer stated of the \$125,000.00 that \$86,500.00 was accounted for from either 2014 budgeted items in which the expense did not occur in 2014 and from a one-time capital purchase.

Trustee Allen inquired of Trustee Swift if she was in agreement with Trustee Corcoran that the Board should wait for the new Administrator to review and present the 2015 proposed budget to the Board and not vote on the current proposal; Trustee Swift stated she was in agreement with Trustee Corcoran for the Administrator to review and make the presentation before the Board would vote. Fiscal Officer Allgeyer stated the Board of Trustees would then need to adopt 2015 Temporary Appropriations. Trustee Allen stated historically temporary appropriations were 25% of prior year expenses. Chief Pegram recommended that temporary appropriations should not be based on 2014 expenses due to the new Fire/EMS levy fund was not used in 2014 and there would be a need for temporary appropriations in this fund for 2015. Trustee Allen suggested to base temporary appropriations as 25% of proposed 2015 budget as of 12/22/14.

537-2014 Trustee Swift motioned to adopt temporary appropriations for 2015 based on 25% of 2015 proposed budget as of 12/22/14. Trustee Corcoran seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

After discussion a Special Meeting is to be scheduled for General Business on 12/29/14 at 6:30 PM

538-2014 Trustee Swift motioned to cancel the Special Meeting on 12/29/2014 at 3:00 PM for general business and budget discussion. Trustee Allen seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

Adjournment


539-2014 Trustee Allen motioned to adjourn the Special Meeting of the Board of Trustees at 2:27 PM. Trustee Swift seconds the motion; motion carries.

Trustee Allen – Yes

Trustee Corcoran – Yes

Trustee Swift – Yes

Respectfully Submitted by:


Cheryl Allgeyer, Fiscal Officer


Goshen Township Trustee

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