

RECORD OF PROCEEDINGS

**MINUTES OF THE
XENIA TOWNSHIP TRUSTEES:**

**SPECIAL MEETING
DECEMBER 8, 2014 5:30 PM**

Note: These minutes are a summary of the discussion and are not a word for word account of the discussions. The proceedings were electronically recorded. The meeting place was the Xenia Township Office, 8 Brush Row Road, Xenia, Ohio.

PRESENT: Scott Miller, Chairman; Susan Spradlin, Trustee; Daniel O'Callaghan, Trustee; Barbara Miller, Fiscal Officer; Alan Stock, Administrator.

Meeting was called to order at 5:30 p.m. This was a Special Trustees' Meeting advertised on the Xenia Township website within 24 hours of scheduling this meeting.

Mrs. Miller said Craig Gillespie came into the office today asking her to sign the Annual Road Report—she would not sign it. She said it needs the Trustees' signature also. Mrs. Spradlin and Mr. Miller said they had signed it and asked where the signed report was. Mr. Stock said Mrs. Miller was very specific about the Trustees signing it, and she wanted to turn it in. After a week Mr. Stock took in a copy. If this is not signed the Township does not get money from ODOT. Mrs. Miller said she did not turn in the report.

Mr. Miller asked for a list of requested transfers from the Fiscal Officer. Mrs. Spradlin asked where Mrs. Miller wanted to take the funds from. Mrs. Miller suggested using funds from Contingencies as there was a lot of money in it. All money needed for General Fund could be taken from Contingencies. Gasoline Tax money could be taken from Repairs and Maintenance 2021-330-323-0000. Mr. O'Callaghan asked if this would cover the Township until the end of the year. Mrs. Miller said she cut off spending in order to close her books. Mrs. Miller said she estimated high thinking of that. Mr. Miller said there will probably still be bills that are in the process of coming in. Mr. Miller asked for input from the Administrator. Mr. Stock said what is important is that we have money appropriated in the final appropriation that matches the last appropriations the Trustees approved. For history he provided the temporary appropriations that the Trustees approved in January. The final resolution was approved in March. Mrs. Spradlin said she did not approve that one. Mr. Stock said some of the numbers changed because he did not have the reserve for encumbrances. There was an amended resolution on July 17. The amended resolution should match the final appropriation and UAN. He said it is a matter of making sure money was taken out of the correct line item. Mr. Stock said if they look at postage they are overdrawn in one account but they have another postage account where no money has been drawn from. In OPERS there is an overage of \$1600 in one line, but in another line there is about \$5,300 where OPERS should have been taken out of. Fuel was increased in the changed appropriation so a transfer was not needed. He has looked at some of the reserve for encumbrances vs. year-to-date vs. what is appropriated and he can see why Mrs. Miller says there is no money in some accounts because there is quite a bit of reserve for encumbrances but we don't have the year-to-date expenditures that would equal the final appropriations. Mr. Stock gave example of Fire Trucks and Apparatus, Repairs and Maintenance, where final appropriation was \$19,000, reserve for encumbrance \$6,000, year-to-date expenditures of \$13,183.50. The unencumbered balance is zero. While we have expended 67.92%, we don't have money available because it is reserved for encumbrance. He said final appropriations do not match the amended resolution and when looking at encumbrance balances and percentages, they do not always add up. Mr. O'Callaghan asked if reserved for encumbrance meant it was earmarked. Mrs. Miller answered yes. She said the Trustees appropriated money to each line item and it was put into a blanket certificate. Mr. O'Callaghan asked Mr. Stock if his suggestion was to move funds from line items for OPERS as there is a shortage. Mrs. Miller said 130 is Zoning and Admin is 110. There was discussion of the secretary being paid out of the Zoning line item and it could be changed in the budget for next year. The Administrator has been paid out of six (6) or seven (7) line items and should be paid out of three (3).

Mr. Miller said in looking at Cell Phones under General Fund in the amended appropriations from July they appropriated \$900 but on spreadsheet it shows \$600. Mrs. Miller said she went to the Auditor's Office that day and picked up a copy of the budget dated April 1, 2014 as she wanted to make sure they were working from the same budget. Mr. Miller said he was looking at the amended budget dated July 17, 2014. Mr. Miller asked if the amended

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resolution ever went to the Auditor's Office. Mrs. Miller said an amended certificate for June 10, 2014 was turned in.

Mr. Stock pointed out 2031-330-222 Life Insurance, final appropriation is \$528, reserve for encumbrances is \$339, year-to-date expenditures is \$243, but unencumbered balance is minus \$54.00 and asked how that is possible. He said there are several things like that. Mrs. Miller said the money would be in a blanket certificate waiting to be used. Mr. Stock said it should have been charged against the blanket certificate and it wasn't. Once they get line item expenditure they will be able to figure it out.

Mrs. Miller left at this time.

EXECUTIVE SESSION

Mr. Miller made a motion to go into Executive Session to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official for the Road Superintendent position, seconded by Mrs. Spradlin. Roll Call Vote: Mr. Miller-aye; Mrs. Spradlin-aye; Mr. O'Callaghan-aye. Motion PASSED by vote of 3-0. Executive Session began at 6:34 p.m.

Mrs. Spradlin made a motion to exit the Executive Session, seconded by Mr. O'Callaghan. All voted Aye. Executive Session ended at 8:12 p.m.

Special Meeting continued at 8:15 p.m. Mr. Miller said this could all be paid out of Contingencies but the snapshot of the year gets lost by doing it that way. Mr. O'Callaghan agreed. Mr. O'Callaghan asked about changing within funds. He asked if fire levy money is stored separately. Mr. Miller said money can come out of General Fund and be transferred into other funds. The other funds cannot be transferred from one to the other. The EMS Fund has funds received from insurance billing and is more open money. He said the other funds are pretty rigid and they have to be specific to their needs in those areas. Mr. Stock added Trustees have some discretion as to where to put revenue from sources. Once it is appropriated into each fund the only way to transfer from one fund to another fund is to do a resolution and take it to David Graham, Greene County Auditor. Line item by line item within a fund can be done by Trustees. Trustees can allow a Fiscal Officer to move money between line items within a fund without a resolution. Mr. Stock said there is fund number, program code, object code and cost center.

Mr. Miller said if you use the July 17 amended appropriations for Cell Phones the amount is \$900 but the spreadsheet they are working from shows \$600. Mr. Miller asked Mr. Stock to check his records to see if he turned in the amended appropriations to the Auditor. Mr. O'Callaghan said in looking at the numbers it seems Mrs. Miller is working with the old appropriations and UAN has not been updated. He asked if the bill has the fund number and line item on it when Mrs. Miller gets it. Chief Fox answered yes department heads put the numbers on it. Mrs. Spradlin said the amended appropriations do not cover the shortfalls and cited General Fund 1000-110-211-0000 OPERS. An employee was paid out of 1000-130-211-0000 but OPERS for the employee was taken out of 1000-110-211-0000. This will need to be addressed in the new budget. Mr. Stock gave an example of Hylant, who covers hazard liability for the Township, where the bill came in on October 23, went across his desk on October 28, entered on his spreadsheet on October 29 but it did not come to the Trustees until three (3) meetings later. In meeting with Mrs. Miller they found she had taken medical payments out of hazard insurance liability. She told him she could not back the money out, whereas she has done it before. He said taking the money out of the correct line item is vital. Mr. O'Callaghan asked if an audit catches this. Mr. Stock said an audit does sampling.

The Trustees talked about moving money from 2021-330-323-0000 to 2021-330-599-0121 Gasoline Tax Road Repairs. Mrs. Miller needs to look at 2231-330-599-0121 and 2231-330-599-0122. The Trustees want to look at "Reserve for Encumbrance" by line item from UAN.

Mr. Stock told the Trustees they were getting an appreciation of what Mrs. Miller does every day. She has a hard job. It is a "part time" job and she has to understand all the funds, enter them in, make the changes and there is a certain way she has to do it. It is a lot of detail and they all need to help get the detail correct. Mrs. Spradlin said Mrs. Miller gave copies of the appropriations to the Trustees at many meetings so they would know what was going on, and

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it is their responsibility to look at them and keep them in check. Mr. Stock said they need to get the “detail ledger” to go along with the “general ledger”. Mrs. Spradlin said Mrs. Miller does not feel it is the Administrator’s job to go over money with department heads. Mrs. Miller wants department heads to come to her so she can pull it up, go over it with them and find their exact complaint. There could be roughly 200 pages to print the report for everybody. Mrs. Miller recently gave a schedule of when she would be available in the office and wants people to come to her if they have a problem. Mr. Stock provided the ORC showing Administrator responsibilities and his job description. He also said if they had user rights they would be able to go into UAN as “read only” to get data and to print reports—they have had the capability for two years. He said their frustration has been Mrs. Miller has not had regular office hours for the last three (3) years until these last three (3) weeks. Mrs. Spradlin said Mrs. Miller has not had anything she can work from until the audit is done and she can start and say she has good records to go on. She said this plus more was dumped on Mrs. Miller when she came into office. Mrs. Spradlin said in the papers Mr. Stock showed it says in practically every line “works with the Fiscal Office” and that has been a problem—Mrs. Miller feels like she has been excluded. Mr. Stock said he can show emails about that. Mrs. Spradlin said they need to transfer funds. She said it appears the amended budget has not been filed.

The Trustees worked through each line and a summary of their conclusions is listed below:

General

1000-110-211-0000	OPERS	Transfer funds from 1000-130-211-0000
1000-110-342-0000	Postage	Transfer funds from 1000-130-342-0000
1000-110-389-0000	Insurance & Bonding	This was okay
1000-130-341-1205	Cell Phone	This will correct itself once amendments are made

Gasoline Tax

2021-330-599-0121	Road Improvement	Transfer funds from 2021-330-323-0000
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Road & Bridge

2031-330-222-0000	Life Insurance	Transfer \$7,350 from 2031-330-420-0000 to cover all five line items under Road & Bridge
2013-330-314-0000	Tax Collection	“ “
2013-330-389-0000	Insurance & Bonding	“ “
2031-330-420-0060	Fuel	“ “
2031-330-599-0121	Dispatch Radio Fees	“ “

Fire Fund

2111-220-314-0000	Tax Collection	Transfer \$48,500 from 2111-760-750-0000
2111-220-318-0000	Training	This will correct itself once amendments are made
2111-760-740-1200	EQ. Radios	Transfer funds from 2111-760-750-0000

Permissive MVL Tax

2231-330-599-0121	Permissive MVL Tax	Mrs. Miller will need to look at this
2231-330-599-0122	“ “	This will correct itself once amendments are made

EMS Fund

2282-230-215-0000	OP&F	Needs backed out and put in 2111-220-215-0000
2282-230-720-0152	Renovation	Mrs. Miller will need to look at this—there are no funds to move
2292-930-930-0000	Contingencies	“ “

Lighting Fund

2401-310-599-0000	Lighting-Fund Other	Remove \$8,500 and put correct number of \$7,000. Transfer \$1,500 from 2401-310-360-0000
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Mr. Stock said in the rollover to 2015 Mrs. Miller will zero out all appropriations and purchase orders. The Trustees then re-shuffle money within fund number and re-allocate to line items. Carry overs are actual year- to-date spending with what we didn’t spend. We reserve what hasn’t cleared the bank yet. He said they need to talk about a system of encumbering the large amounts. Mrs. Spradlin said they could say what the line items are.

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Mr. Miller made a motion for the Fiscal Officer to enter into UAN the amended Resolution #2014-191, dated July 17, 2014, which are the appropriations adjusted on that date, to make the appropriate transfers as presented on the attached worksheet and to look at the Permissive MVL Tax and EMS Fund and if not able to resolve give the Trustees a list of what the reserve encumbered balance is. Mrs. Spradlin seconded. Roll call: Mr. Miller-Aye; Mrs. Spradlin-Aye; Mr. O'Callaghan-Aye. Motion PASSED by roll call vote of 3-0.

RESOLUTION #2014-301

ADJOURNMENT:

A motion to adjourn was made by Mrs. Spadlin, seconded by Mr. O'Callaghan. Roll Call vote: All voted Aye. Meeting was adjourned at 9:52 p.m.

XENIA TOWNSHIP BOARD OF TRUSTEES

Resolution # _____

Date Approved: _____

Scott Miller, Chair

ATTEST:

Susan Spradlin

Barbara Miller

Daniel O'Callaghan

slb