

Minutes, Special Meeting  
February 4, 2012

Attendees: Trustees Jenks, Mason and VanNess. Fiscal Officer Kennedy and Fiscal Officer-Elect Miller,  
Guests: Susan Bain, Travis Binckley, Jeff Hussey and Katy Paumier

Trustee Mason called the special meeting for financial planning purposes and adoption of 2012 permanent appropriations to order at 8:00AM followed by the Pledge of Allegiance.

The following are paraphrased discussions with respect to the proposed 2012 Township permanent appropriations and the Township's five year financial plan.

Kennedy indicated the Township Trustees provide local services both required by the Ohio Revised Code and requested by local residents who pay for these services mostly through property tax levies passed by the community. Approximately 84% of the Township's recurring annual revenue stream comes from property taxes. The largest source of non-recurring revenue, which supports the General Fund, was the State Inheritance Tax which the Legislature has eliminated effective December 31, 2012. There will be some tax money received in 2013 because of filing times, but following that period there will be no more inheritance tax.

As the Township uses State mandated Fund accounting to record its financial transactions, the money derived from specific purpose levies goes into separate Funds for the purpose intended. A Mission Statement guides each of these service areas as well as the General Fund which supports the overall operation of the Township.

**Mission Statement, General Fund**

It is the mission of the Granville Township Trustees to manage their limited General Fund resources in a fiscally responsible, competent and efficient manner.

The Trustees must:

1. Be aware of the sources of revenue for this Fund and manage control over these sources by other parties.
2. Recognize the impact of legally permitted, but optional expenditures on the balance within this Fund.

The Challenges:

1. Anticipated further reduction of State Support.
  - a. In 2011 the Legislature dramatically reduced its Local Government Fund payments to local governments such as Granville Township.
  - b. In addition, the Legislature eliminated the transitional subsidy payments for the tangible personal property tax eliminated several years ago, replaced by the Commercial Activities Tax which is not paid through to local governments.

- c. Pending elimination of the Inheritance Tax. The Township receives 80% of the inheritance tax paid, all of which goes into the Township's General Fund. The Township received \$276,000 and \$205,000 from this source of taxation in 2010 and 2011 respectively. Included in the 2012 financial plan is \$194,000 already on hand at the County Auditor's Office, but not yet paid over to the Township. Elimination of this tax, without a source of replacement will result in a significant reduction in funding available for the General Fund.
2. There may be further reductions made by the Legislature which cannot be anticipated at this time. Thus the Trustees will probably find themselves in the position of having to provide for continued funding of the Township's General Fund subsequent to anticipated State Legislature cut-backs.
3. Trustees must manage and control optional expenditures from this Fund.

### **Mission Statement, Road District**

It is the mission of the Road District Department to maintain a quality Township roads network in the most efficient and economical manner possible to the satisfaction of the residents/taxpayers of the Township. Such includes: road resurfacing, repairs, right-of-way maintenance, along with snow and ice removal.

To provide these services the Road District must:

- 1) Properly plan its work.
- 2) Provide a suitable number of employees to perform the work. [Granville Township employs four Road District personnel, including a "working" Supervisor]
- 3) Maintain the proper amount and types of equipment, acquired both new and used to perform the work.
- 4) Budget sufficient dollars to contract for periodic paving of asphalt road surfaces to maintain the Township road infrastructure already in place.
- 5) Budget sufficient funds to pay for:
  - a) employee wages and related benefits,
  - b) capital improvement equipment purchases as well as operating expenses
  - c) contracting for road resurfacing
  - d) operating expenses including road salt, insurance, fuel and other petroleum based related items etc. which continue to escalate in price.

Challenges:

- 1) The ever escalating cost of petroleum and its impact upon the delivery of services. The cost of resurfacing roads has risen from \$25 per ton applied to between \$50 and \$60 per ton and perhaps more depending on total quantities purchased. This year the Township is bidding for several thousand tons of asphalt. In addition, working in conjunction with the County Engineer, the Township is planning to experiment with newer chip and seal products for resurfacing of some roads at a lower cost. It was noted, while the cost per mile of the chip and seal process is less than paving with asphalt, the chip and seal has a shorter life span and thus needs to be done more frequently. Diesel fuel has

- increased from \$1.40 to \$3.75+ per gallon and is expected go even higher.  
Delivery of most operating supplies costs more because of escalating fuel costs.
- 2) To maintain the correct number of employees to perform the required work load. During the winter it takes four employees to properly clear Township roads of snow and ice on a timely basis. The majority of annual in-house work projects also take four personnel. To keep staffing levels at a minimum, employees from the Road District also fill in as needed at Township maintained Cemeteries and Parks.
  - 3) The availability of used equipment. Attempts are made to purchase used equipment when possible, but such is not always feasible or possible.
  - 4) The weather - Mild winters typically mean fewer problems with roads. Harsh winters with a great deal of freezing and thawing cause roads to break up sooner and create a need for more frequent resurfacing. Multiple winter snowstorms cause the Township to incur overtime labor costs, increased fuel costs, increase wear and tear on equipment.
  - 5) Outside heavy equipment traveling on Township roads causes the need for more frequent road resurfacing. An example would be oil and gas drilling, logging operation trucks, dump trucks, and trash trucks which tend to break off the edges of roadways.
  - 6) Federal and State mandates – Two examples are the required removal of lead from traffic striping paint. Paint which did to last three years now lasts barely one year. Reflective signage conversion of existing traffic signs is a mandated expensive safety measure without State or Federal funding which has been incorporated in the financial plan.

### **Mission Statement, Cemetery Department**

It is the mission of the Cemetery Department to provide this community with the highest quality of cemetery services and to encourage appreciation and respect for the intended purpose of the Township cemeteries. This includes assisting with interments, providing care and maintenance of the grounds and equipment, and maintaining accurate records.

To provide these services the Township must:

- 1) Have a suitable number of employees to perform the work including mowing and weeding as well as opening and closing of burial plots. This includes supplementing the two full-time and one seasonal cemetery employees with employees from the Roads District, as necessary during peak work times.
- 2) Have the proper equipment to deliver these services in a cost efficient and economical manner.

Challenges:

- 1) As additional burials occur it takes more labor to maintain the cemetery necessitated by the need to maneuver around additional tombstones. The

Trustees have attempted to offset these costs by providing better equipment including zero turn and leaf mulching mowers.

- 2) Granville Township has a .5 mil cemetery operating levy which State law requires be for a fixed term and not voted on as a “continuing levy”. Thus every five years the cemetery levy operating levy which subsidizes the cemetery function must be voted on by the residents. Should this levy ever be turned down the cemetery function cannot be supported by solely the fees charged for services.
- 3) In addition, former Trustees committed to annually utilizing approximately ¼ of the .5 mil cemetery levy for the joint maintenance of Old Colony Burying Ground which is owned by the Village, but currently operated as a Union Cemetery with the Township. This figure is approximately \$21,000 per year.
- 4) The Township provides personnel for Old Colony as part of its payroll to reduce the overhead associated with Old Colony rather than having a separate payroll system. This labor and benefit cost is reimbursed once per year.
- 5) Traditional full burials have been on the decline resulting in more requests for cremation services. The Trustees must be responsive to this change in cemetery usage.
- 6) Present cemetery property is finite. Additional property must be acquired for use by future generations. For this reason the Trustees have followed a policy of setting aside the money received from sale of cemetery plots for future expansion and not using that money to pay for current operations. This balance will be carried in the Cemetery Fund until suitable property is identified for cemetery expansion.

### **Mission Statement, Fire Department**

The Mission of the Granville Township Fire Department is to improve the quality of life for the residents and visitors of the greater Granville Community by mitigating the effects of fire, medical emergencies and exposure to hazardous conditions. The Department will strive to provide effective emergency response in a professional and courteous manner. The Department will work to reduce the potential for emergencies through public education, code enforcement and planning. Valued Department members will provide these services with constant focus on safety and ethical behavior.

### **Values and Philosophies**

**Integrity** – All members must conduct themselves with the highest level of integrity, both on and off duty. Public trust is based upon the expectation that firefighters are trustworthy, moral professionals and citizens.

**Professional Team** – Members must strive to conduct themselves in a professional manner. This instills confidence in the customer, and creates a positive, productive work environment.

**Education and Training** – Training and education is ongoing throughout one's career. Department members will strive to constantly learn fundamental skills as well as new industry innovations.

**Community** – The Department's relationship with the Community is outstanding and unique. Members will always strive to optimize community relations and interaction.

**Work Ethic** – A strong work ethic promotes a productive, positive environment, which allows Members to accomplish many things. Department Members will continue to display a solid work ethic and teach this to new members of the organization.

**Effective Skill Execution** – Effective service delivery occurs only when the team can deliver the needed skills. Development and maintenance of this skill set requires constant effort and practice from all members.

**Research and Development** – To maintain a vibrant environment, Members must be open and receptive to change. New technologies and methods are constantly being developed, and the Department must continually explore these areas to keep the organization healthy.

To provide for these services:

- 1) Delivery of fire and EMS is a labor intensive operation. Vehicles cannot drive themselves, hoses cannot enter a burning building without someone holding them, a search and rescue operation cannot be performed except by live personnel, a non-breathing patient cannot be treated without human intervention for treatment and transport.
- 2) Personnel – The right number of personnel is a must for the types of emergencies and operations the Fire Department is expected to address. Granville Township presently employs ten full-time personnel, including the Fire Chief, who staff three 24 hours, 7 day a week positions. A fourth position is filled by a cadre of part-time personnel. These full and part-time men and women are complimented by approximately 20 volunteer personnel.
- 3) Equipment – Having the proper equipment is important. New technology is providing ever better equipment for delivery of the Fire Department services.

Challenges:

- 1) Personnel costs - Along with the cost of labor and benefits for these personnel is the cost of their training and outfitting. The Fire Service is competitive and it is

imperative to have the best people possible to deliver the services the community expects. Experience counts.

- 2) Paying for equipment - Fire equipment is expensive to acquire and maintain. Granville Township has a twenty year capital acquisition plan which it funds each year to set aside money for vehicle purchases when the existing equipment reaches the end of its useful life. The Fire Department Equipment Capital Reserve Fund enables the Township to reduce the cost of paying significant interest for loans. EMS support equipment is also expensive.
- 3) Operating expenditures – Fuel continues to escalate in cost. Insurance premiums continue to increase as well as personnel salaries and benefits.
- 4) Mandates from various Federal and State agencies, as well as attempting to meet National Fire Protection Association (NFPA) standards are costly and directly impacts the operation of the Fire Department.

### **Mission Statement, Parks**

It is the mission of the Parks expenditures to provide for recreation at a variety of parks, with and through the Township's partner, the independent Granville Recreation District.

To provide these services:

1. Provide funding and operational support for maintenance of the various properties owned by Granville Township utilized by the GRD to deliver its services to the community.

Challenges:

1. The Township has no employees assigned to work only in the Parks Department. Thus employees are borrowed from the Road District and Cemetery Departments as necessary which requires careful planning to meet the goals of all areas.
2. As the Township no longer has an independent voted source of funding to support recreation, future expenditures in this area would have to come from the Township's limited General Fund resources.

The Township is a statutory form of government which may only do what the legislature permits and cannot create its own laws. The Township prepares its annual financial statements on a calendar year basis – every twelve months ending December 31<sup>st</sup> with all financial statements electronically submitted to the State Auditor by the end of February. This reporting period is different than the State of Ohio which budgets on fiscal year ending June 30<sup>th</sup> of each year. It is difficult to sync the budget figures and proposed figures distributed by the State as each 12 month State period consists of six months from the end of one Township year (July 1 – December 31<sup>st</sup>) and the beginning of the next Township year (January 1 – June 30<sup>th</sup>).

The Township is required to use Fund Accounting and therefore has the following Funds in which to record Township transactions:

1000 General Fund – may pay for any permitted Township activity. Also, may transfer (permanent) or advance (temporary) from GF to any other Fund.

2011 Motor Vehicle License – Used for roads [patching & berming materials]  
2012 Gasoline Tax – Used for roads [Superintendent comp & benefits]  
2041 Cemetery – Used for cemeteries, including support of Old Colony Union

#### Cemetery

2141 Road District – Used for roads  
2191 Fire – Used for fire and EMS  
2192 Parks – Used to support parks  
2193 Opera House – insurance settlement proceeds, the equivalent of the GF  
2195 Green Space Preservation – for purchase of property or conservation

easements to protect open spaces

2901 Misc. Special Revenue – Kendal TIF Transaction  
2902 Cemetery Bequest Fund – expendable (non-restricted)  
4902 Misc. Capital Projects – Fire Department Capital Equipment Reserve  
4951 Cemetery Bequest Fund – restricted as to expenditure

Other funds used from time to time include:

2903 Misc. Spec. Revenue – FEMA payments  
4401 Ohio Public Works Payments

#### Revenue Sources

In 2011 as in prior year approximately 84% of the Township's "recurring" revenue came from property taxes, including the State paid portion (12.5% - Homestead and Rollback). In making this calculation the following items were excluded: non-recurring receipts (Inheritance taxes), pass-through receipts (Kendal TIF taxes, SAFER and Issue 1 Grant payments) and inter-Fund transfers such as the transfer to the Fire Department Equipment Capital Reserve Fund. Unfortunately other local government units such as schools, the library, the Recreation District and various County functions are also funded by property taxes which means Granville Township is in competition with those other local governments for dollars with which to provide services the taxpayers desire.

#### Millage

For 2012, the total inside and outside (voted) millages in the unincorporated area of the Township are 112.320. The effective millage paid on Residential and Agricultural properties will be 71.27 mils. 18.77% of the Residential and Agricultural property tax bill is collected for Township services. The remaining 81.23% is paid to the Granville School District (63.86%), various Licking County levies (10.13%), C-Tec (3.57%), the Granville Library (2.27%) and the Granville Recreation District (1.40%). See the table below for details.

Township voted and inside millages are 13.95. The nine different Township levies supporting the General Fund, the Fire Fund, the Open Space Fund, the Cemetery Fund and the Road District Fund have an effective Residential and Agricultural Rate of 13.38 mils.

HB 920 was passed in 1976 to combat the impact of inflation on property values. This law provided the dollar amount raised from a voted property tax levy may not increase due to inflationary increases in the tax value of taxable property. Thus, if there is a one

mil levy on the tax duplicate and the value of all the taxable property doubles in amount because of inflationary property value increases, the levy would be reduced on average to .5 mil (the new effective rate) to still receive the same dollar amounts. The only increase would come from “new construction” subsequently placed on the tax rolls. It is also important to note while HB920 was implemented to reduce the impact of inflationary property value increases the opposite also holds. Should property values decline in value the effective rate **could increase** (up to a maximum of the original voted amount) in order to still raise the same amount of money from the levy.

Without new construction growth [hopefully in the commercial and industrial valuation category (presently 20%) to reduce the burden on Residential and Agricultural properties (presently 80%)] HB920 limits the amount of future revenue to be received from property taxes. It is important to note because there are no inflationary increases, at the beginning of a levy collection cycle the amount received is typically more than the amount to be expended. The excess of revenues over expenditures in the initial collection of a levy cycle is saved to offset when expenditures exceed constant revenues during the later years of the levy cycle.

**Property tax computation**

The \$30.62 cost of a one mil property tax on a \$100,000 owner occupied residence is computed as follows:

- 1) \$100,000 market value x 35% taxable value = \$35,000 of tax value
- 2) \$35 x 1.0 mil = \$35.00 or \$35,000 x .001 (the value of a mil) = \$35.00
- 3) As an enticement to vote for a State income tax in the early 70’s the

Legislature agreed to pay 12.5% of the property tax for an owner occupied residence. \$35 x 87.5% (100%-12.5%) = \$30.62 per \$100,000 of market value.

- 4) The taxing entity receives the total \$35.00 [\$30.62 from the owner and \$4.38 from the State].

Even though in 2011 the State Legislature and Governor “balanced” the State budget for 2012/13 it is possible with the State’s financial difficulties; State Legislators could choose to eliminate the 12.5 % payment on behalf of residents. On the other hand, they could decide not to pay the 12.5% subsidy on new levies. Either of these two possibilities would result in the tax payer paying more for local property taxes.

The following tax information chart appears on the Township’s website ([www.GranvilleTownship.org](http://www.GranvilleTownship.org)) along with property valuation data:

**GRANVILLE TOWNSHIP TAX INFORMATION - FOR 2012  
Tax District No.19**

Category	Voted Millage	Effective Millage Resident and Agric	% of R & A Eff Tax Rate	Comm'l & Indust	Public Util Pers Prop
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Paid by Unincorporated and Incorporated Areas of the Township

Inside (to General Fund)	.10	.10	.14	.10	.10
Fire & EMS	1.00	.99		.89	1.00
Fire & EMS	1.30	1.18		.93	1.30
Fire & EMS	2.50	2.29	Total Fire 6.26	1.85	2.50
Green Space Pres	1.00	.99		.89	1.00
Green Space Pres	2.50	2.29	Total Green Space 4.60	1.85	2.50
Cemetery	.50	.49	.68	.46	.50

Paid by only by the Road District which is the unincorporated area of the Township

Road District

Inside	2.30	2.30		2.30	2.30
Voted	2.75	2.75	Total Roads 7.08	2.56	2.75

<b>Township Totals</b>	<b>13.95</b>	<b>13.38</b>	<b>18.77</b>	<b>11.84</b>	<b>13.95</b>
<b>Granville Schools</b>	<b>85.48</b>	<b>45.51</b>	<b>63.86</b>	<b>55.84</b>	<b>85.28</b>
<b>Granville Public Lib Bldg Bond</b>	<b>.62</b>	<b>.62</b>		<b>.62</b>	<b>.82</b>
<b>Gran Pub Lib - Oper Exp</b>	<b>1.00</b>	<b>1.00</b>	Total Gran Lib 2.27	<b>.99</b>	<b>1.00</b>
<b>Granville Recreation District</b>	<b>1.00</b>	<b>1.00</b>	<b>1.40</b>	<b>1.00</b>	<b>1.00</b>
<b>Licking County</b>	<b>7.70</b>	<b>7.22</b>	<b>10.13</b>	<b>7.02</b>	<b>7.70</b>
<b>C-Tec - Oper &amp; Bond</b>	<b>2.54</b>	<b>2.54</b>	<b>3.57</b>	<b>2.54</b>	<b>2.52</b>
<b>Grand Totals</b>	<b>112.320</b>	<b>71.27</b>	<b>100.00</b>	<b>79.85</b>	<b>112.32</b>

Totals may not agree due to rounding.

Source: Licking County Auditor's Office.

Each of the Township's outside millage levies under Ohio Revised Code Section 5705.19 is for a single stated purpose. The Trustees choose not to place levies on the ballot which may be used for multiple purposes. Thus when voting, residents are voting yes or no for single purpose services they wish to receive or perhaps not receive.

Levies may be placed on the ballot for fixed term periods or continuing periods of time, as individually permitted by 5705.19. Fixed term levies periodically expire and must be either replaced or renewed by the voters. Continuing term levies do not expire but may be voted upon periodically if the voters wish to replace the levy in order to restore the effective millage rate back to the original voted amount.

It is the Township's financial planning policy to not include future revenues from a levy which must be voted upon during the term of its five year financial plan. Thus certain Funds may show significant negative balances until such time as an expiring levy is either replaced or renewed.

### General Fund

General Fund money can be spent for any purpose either directly from the General Fund or transferred to another Fund, either temporarily or permanently, for expenditure. There are also certain expenses which must be paid from the General Fund such as elected official's compensation (unless allocated based upon a cost accounting system) and related costs, liability insurance, County Health Department assessment for services, zoning costs, costs for Parks once Fund 2192 has been depleted and other sundry expenses. The present revenue sources for the General Fund include:

- a) Local Government Fund – money provided by the State to local government units (Cities, Counties, Village, Townships) this source has been reduced significantly from prior years.
- b) Inside millage – a .1 mil General Fund tax
- c) Inheritance or estate tax. Last assessed on estates through 12/31/2012.
- d) Interest earnings

#### 1) Local Government Fund

The State previously provided funds to local government units (Counties, Cities, Villages and Townships) based upon fixed percentage formulas. Several years ago the fixed formula was dropped in favor of variable participation in the State revenue streams of income and sales taxes. If those sources increased on a State level then local governments would receive more funding, however if those sources were decreased they would receive less. These changes have resulted in less funding and, in order to balance its budget the Legislature further reduced this funding. The history of Granville Township actual Local Government Fund receipts is as follows:

Township actual Local Government Fund receipts is as follows:

1985 - \$15,468; 1986 - \$16,191; 1987 - \$17,528; 1988 - \$18,739; 1989 - \$20,193; 1990 - \$23,995; 1991 - \$25,503; 1992 - \$24,024; 1993 - \$26,893; 1994 - \$29,121; 1995 - \$32,765; 1996 - \$34,266; 1997 - \$36,725; 1998 - \$42,433; 1999 - \$44,745; 2000 - \$47,134; 2001 - \$49,078; 2002 - \$46,749; 2003 - \$46,183; 2004 - \$47,827; 2005 - \$46,591; 2006 - \$46,955; 2007 - \$46,508; 2008 - \$42,640; 2009 - \$39,328; 2010 - \$39,453; 2011 - \$39,914.

Thus Local Government Fund money, which peaked in 2001 has been on the decline ever since. The Township has been notified to expect \$28,162 of LGF money in 2012.

### Inside Millage

In 2004 the Township's inside millage of .3 collected approximately \$81,000 in tax revenue for the General Fund. It was discovered a calculation error had been made in 1934 and the Granville School District was entitled to an additional .2 inside millage. This correction resulted in the Township's inside millage being reduced to .1 mil. In 2005 receipts dropped to \$29,000. This number was \$30,469 and \$31,113 in 2010 and 2011, respectively. It is estimated to be between \$30,000 and \$31,000 for 2012.

### 3) Inheritance Tax

This tax is assessed by the State on the value of deceased unincorporated area resident's estates in excess of \$338,500 with 20% paid to the State and 80% paid to townships. Granville Township received \$275,636 in Inheritance Tax in 2010 and \$205,471 in 2011. \$193,660 has been included in projected 2012 inheritance taxes as this amount has already been received by the County Treasurer from estates in 2011 and not yet remitted to the Township by the County Auditor. This tax has been eliminated effective 1/1/2013, except for estate filings carried over from prior to this date. Elimination of this unpopular tax, without a corresponding amount of new tax revenue, will be a significant problem for funding of the Township's General Fund.

### 4) Interest earnings

Interest earnings have dropped significantly because of a Federal Reserve low rate policy to assist the economic recovery.

### Motor Vehicle License Fund

Revenue for this Fund comes from a \$5 license fee first levied by the State in 1962. The money in this fund must be spent solely for road purposes.

### Gasoline Tax Fund

Granville Township receives a portion of the State gasoline tax which must be spent solely for roads purposes. This money has traditionally been dedicated to pay the Township's Road District Superintendent salary and benefits. There is pressure on this Fund because people are driving fewer miles and purchasing more fuel-efficient vehicles which results in less gasoline tax receipts. ODOT has recently announced a significant reduction in Federal gasoline tax receipts which are used to fund ODOT's operations. While it has not been announced there is a good possibility a portion of the Ohio gasoline tax may be taken by the State for use by ODOT thus reducing the amount available for local governments.

### Road District Fund

The Road District Fund is supported by two levies, 2.3 inside mils and 2.75 voted continuing mils which pay into the Fund. These levy receipts may only be expended for Road purposes.

### Cemetery Fund

A .5 mil, five year fixed term, cemetery operating levy approved by the voters subsidizes the operation of the Township owned and maintained Maple Grove and

Philipps Cemeteries as well as the Union Cemetery (Old Colony) with the Village. The proceeds from lot sales are set aside to purchase additional land for future cemetery use in the community and not used for operations. The Township has been paying \$22,000 per year to the Union Cemetery which is approximately ¼ of the levy proceeds, as a contribution toward the maintenance of the Old Colony Burying Ground, with the Village.

#### Fire Fund

The Fire Fund receives the proceeds of 1.0, 1.3 and 2.5 mil continuing term fire levies. Other significant revenue sources for the Fire Fund are contracts for service with McKean and Union Townships, as well as Federal and State Grants. While Denison University does not pay property taxes it makes a voluntary payment of \$34,000 per year for Fire Department services which is much appreciated. The Township has had a good working relationship with the University for a number of years. Expenditures from this Fund may only be made for Fire and EMS purposes.

#### Parks & Recreation Fund

The former Granville Recreation Commission had been funded by a 1.0 mil continuing levy. This levy ceased to be collected January 1, 2010 following the formation of the new Granville Recreation District (GRD) and approval of its new 1.0 mil levy by the voters. The Township received a State subsidy for this levy for one year which was discontinued by the State in 2011. This Fund will eventually cease to exist as expenditures continue with no source of revenue. At that time Parks and Recreation expenditures, not covered under contract with the GRD will be charged to the General Fund.

#### Opera House Fund

This Fund was established 20+ years ago to account for insurance proceeds received as a result of the fire related destruction of the Opera House owned by the Township. The balance in this Fund is declining as a result of paying for the purchase of the Raccoon Valley Conservation Club [now McPeck Lodge] and will eventually cease to exist.

#### Open Space Fund

Open Space is funded by 1.0 and 2.5 mil five year fixed term levies. The 2.5 mil levy was renewed in 2010. The 1.0 mil levy is on the ballot to be voted on March 6, 2012 as a renewal. Expenditures from this Fund may only be made for purchase of Open Space properties and Restrictive Development Rights.

#### Kendal TIF Fund

Former Trustees agreed to reimburse Kendal-at-Granville for a portion of the cost of its installation of a sewer line from the Village. This decision was based upon the line being “oversized” to accommodate future commercial development in the area without having to re-install a new line at a greater cost. This is a pass through Fund with tax money received from the County Auditor being paid back to Kendal and to the Granville School District, as this was a non-school TIF. There have been problems with this

Fund, because the County Auditor used incorrect information to determine the figures since the inception of the TIF. The problems are still in process of being resolved.

#### Cemetery Bequest Fund

This is a non-restricted fund which receives the earnings from the Cemetery Bequest Fund. Expenditures from this Fund may only be made for cemetery purposes.

#### Fire Department Equipment Reserve Fund

The State permits the establishment of up to three “Reserve” Funds for various purposes. This particular Fund was established by the Township Trustees in 2007 to set money aside for the periodic purchase of large dollar cost Fire Department equipment without having to borrow money and pay interest. The Township follows a 20+ year schedule of equipment replacement using projected future costs. This fund was originally established with approximately \$1,300,000 of cash received by the Township from the private fire department corporation when it ceased to operate at the end of 2006. Based upon projected future equipment costs, \$175,000 is being transferred from the Fire Fund to the Equipment Reserve Fund each year. The next planned purchase is to replace a 20+ year old tanker truck in 2012, the cost of which was prefunded in 2011 to obtain a significant discount on the purchase price.

#### Restricted Cemetery Bequest Fund

This fund holds donations to the Cemetery, which the donors restricted as to expenditure of the principal. Only income from this fund may be spent after it is credited to the non-restricted Cemetery Bequest Fund (see above).

#### Appropriations for 2012 and Five Year Forecast 2012 – 2016

##### 2012 Appropriations

State Law requires permanent appropriations be established by March 31<sup>st</sup> each year. The Township is currently operating on temporary appropriations using the carry over cash balances in the various Funds. The Trustees may not appropriate more money for expenditure than is shown as available on the Certificate of Estimated Resources provided by the County Auditor which displays Resources by Fund. The Certificate amounts are based upon:

- a) The unencumbered cash balance from the end of the prior year.
- b) “Other Income” items known by the political subdivision.
- c) The Auditor adds in “Estimated Taxes” for the year. [Note: This is strictly a mathematical computation and does not provide for non-payments, refunds from prior years, property valuation adjustments or Auditor and State tax collection fees].
- d) The Total of a, b & c equals the amount which is available for appropriation.

There are certain expenditures which the Township must make from specific funds. For example, required annual County Health Department support must come from the General Fund. Liability insurance payments must come from the General Fund unless the insurance cost is related directly to operations in a specific Fund.

Figures for the Roads (MVL, Gas and Road District), Cemetery/Cemetery Non-Restricted Bequest and Park Funds have been developed by Superintendent Binckley in consultation with Trustee Jenks. Figures for the Fire and Fire Equipment Reserve Funds have been developed by Chief Hussey in consultation with Trustee Mason. F.O. Kennedy assisted with projection of these numbers. F.O. Kennedy has assembled figures for other Township Funds.

The 2012 figures are closely related to prior year's actual figures, adjusted for known changes.

#### Five Year Plan 2012-2016

The further out within the five year plan, the less certain are the projections. However, the five year plan is a roadmap depicting where the Township may be in the future and is, therefore, a good planning tool.

The preparation of a five-year plan involves working with prior year's actual numbers as a base and trend, then projecting forward anticipated revenues and expenditures. State law does not permit a Township to operate at a deficit. Of particular concern is the Township's General Fund which has only the .1 inside millage against which certain required or mandated expenditures must be made. Without inheritance tax receipts and Local Government money, in several years the Township's General Fund will be in a deficit as carryover balances are spent down. Even though there is presently a significant cash balance in the General Fund the Township Trustees have little flexibility to make expenditures for optional programs from this Fund.

There was also discussion regarding the funding streams to provide Fire Department services. Chief Hussey indicated, while not included in the five year plan figures presented by F.O. Kennedy, billing for EMS could provide an additional source of funding for services while not necessitating a property tax increase at the present time. Hussey introduced Katy Paumier of PMMG Medical Billing located in Granville. Ms. Paumier made an informational presentation regarding EMS billing programs. She presented proforma financial information for revenues and expenses of EMS billing based upon Granville Township's run statistics. As part of the 2012 financial planning process, the Trustees and Fire Chief are considering implementation of such a program. Katy explained such a program could be customized to mainly target insurance proceeds, and would not be intended to directly charge or balance bill residents. She further explained Medicare, Medicaid and private health care insurances are required to provide for payment of ambulance transports, and by not billing, the Township is potentially missing an opportunity to collect around \$187,000 (gross revenue) annually based upon present run statistics. Most other Licking County fire and EMS departments have already implemented such programs and this potential revenue source could help the Fire Department reduce the need for future property tax levies as they continue to maintain and improve services to the community. The Trustees discussed the need to hold a public hearing to receive public input and educate the community about EMS billing programs.

On a motion by Trustee Jenks and a second by Trustee VanNess, by a unanimous affirmative vote, it was agreed to hold a Public Hearing on March 14<sup>th</sup> at 7:00PM during the beginning of the regularly scheduled meeting for the purpose of discussing the possibility of implementing an EMS billing program and to obtain community input and answer questions about such a program.

Trustee Jenks inquired how the Township receives revenue from oil and gas production in the Township. F.O. Kennedy indicated the method to determine the “True Value of Oil and Gas Reserves” is found in ORC Section 5713.051. He explained the tax is determined as follows:

- 1) Each year, each producer is required to report its oil and gas production, by taxing authority in which the well is located, to the County Auditor. [YEAR 1 – or year of production]
- 2) Annually the Ohio Department of Taxation (ODT) sends the County Auditor an Administrative Journal Entry which displays the Taxable Value to be used by the Auditor in determining the taxable asset value of the production of both oil and natural gas [YEAR 2 – or tax year]
- 3) The Auditor makes the computation of the taxable asset value of the mineral rights for the tax year [the quantity produced, which is the average daily production, times the ODT value] placing this amount on the public entities taxable asset valuation schedule under “mineral rights”.
- 4) The producer is billed [YEAR 3 – the “payable in year”], for the value of the mineral rights times the effective tax rate in the particular “tax year” (the prior year) for commercial and industrial assets. Note: The responsibility for payment of the mineral rights tax is negotiable and used to be partially paid by the landowner receiving royalties, but I have been advised that now the payment is typically paid 100% by the producer.
- 5) The taxing authority receives the amount of the mineral rights tax revenue in YEAR 3 for each of its property tax levies on the tax duplicate. Thus, for that year each Fund within the Township’s financial accounts which has a property tax levy receives money based upon the mineral rights valuation.
- 6) The taxable asset valuation is only for one year’s tax collection based upon the average daily production quantity as indicated above. Thus the taxable asset value of mineral rights changes each year based upon production. The amount raised also is impacted by the ODT computation of Taxable Value of that production.
- 7) In tax years 2010 and 2011 (payable in collection years 2011 and in 2012) the amount of mineral rights taxable asset value on the Township’s tax duplicate was \$14,260 and \$115,290, respectively. The effective total Township tax rates for collection years 2011 and 2012 were 12.42 mils and 11.84 mils. The total taxes for all Granville Township property taxes collected on mineral rights (assuming all amounts billed were paid) is \$177.00 and \$1,362.00. [The Township’s General Fund received \$1.40 and \$11.50 from its .1 mil inside millage for these years].

FO Kennedy entertained questions during his presentation as well as specific questions about assumptions and numbers within the five year plan. Superintendent Binckley and Chief Hussey also responded to questions about their respective areas of responsibility.

After a further period of discussion the following Resolution was presented:

Township Annual appropriation Resolution  
Rev. Code, Sec. 5705.38

The Board of Trustees of Granville Township, Licking County,

Ohio, met in special session on the 4 day of February , 2012

at the Township Service Complex meeting room with the following members present:

William R. Mason, Jr.

Paul Jenks

Dan VanNess

Mr. VanNess moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of Granville, Township,

Licking County, Ohio, that to provide for the current expenses and other expenditures of said

Board of Trustees, during the fiscal year, ending December 31st, 2012, the following sums be

and the same are hereby set aside and appropriated for the several purposes for which expenditures

are to be made for and during said fiscal year, as follows;

See following table for 2012 initial permanent appropriations.

Mr. Jenks seconded the Resolution and the roll being called upon  
its adoption the vote resulted as follows:

Mr. Mason,     yes



Mr. Jenks,        yes

Mr. VanNess,    yes

Adopted February 4, 2012

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Norman S. Kennedy  
Fiscal Officer, Board of Township Trustees

Account No.	Title	Amount
GENERAL FUND		
1000-110-111-0000	Salaries – Trustees	33000.00
1000-110-121-0000	Salaries – Fiscal Officer	12355.00
1000-110-190-0000	Other Salaries	7000.00
1000-110-211-0000	OPERS – Employer portion	7329.70
1000-110-213-0000	Medicare – Employer portion	759.15
1000-110-213-0001	Medicare	.00
1000-110-213-0005	Medicare – Union Cemetery	.00
1000-110-221-0000	Medical/Hospitalization	.00
1000-110-221-0001	COBRA medical insurance premiums	.00
1000-110-222-0000	Life Insurance	.00
1000-110-223-0000	Dental Insurance	2500.00
1000-110-223-0001	Dental Insurance – COBRA	400.00
1000-110-224-0000	Vision Insurance	900.00
1000-110-230-0000	Workers’ Compensation	1900.09
1000-110-230-0001	DFWP – Prof Services	1200.00
1000-110-311-0000	Accounting and Legal Fees	5000.00
1000-110-312-0000	Auditing Services	4000.00
1000-110-313-0000	Uniform Accounting Network Fees	3000.00
1000-110-314-0000	Property Tax Collection Fees	625.00
1000-110-314-0001	Property Tax Collection Fees	100.00
1000-110-314-0002	Property Tax Collection Fees	.00
1000-110-314-0003	Estate tax collection fees	6000.00
1000-110-315-0000	Election Expenses	2500.00
1000-110-319-0000	Professional & Technical Services	3200.00
1000-110-319-0001	Professional Services – Op Space	500.00
1000-110-319-0002	Professional Services – COBRA	750.00
1000-110-319-0003	Professional Services – Computer/IT	1000.00
1000-110-319-0004	Professional Service – NPDES	4500.00
1000-110-319-0005	Professional Service – Emer Comm	4200.00
1000-110-319-0006	Professional Services – FMLA	1000.00
1000-110-319-0008	HRA & FSA Admin	350.00
1000-110-323-0000	Maintenance & Repairs	1000.00
1000-110-323-0001	M&R – Tornado Sirens	250.00
1000-110-330-0000	Travel and Meeting Expenses	4000.00

1000-110-341-0000	Telephone	3900.00
1000-110-342-0000	Postage	800.00
1000-110-351-0000	Electricity	275.00
1000-110-382-0000	Liability Insurance Premiums	17000.00
1000-110-383-0000	Fidelity Bond Premiums	1300.00
1000-110-383-0001		.00
1000-110-410-0000	Office Supplies	2300.00
1000-110-410-0001	Copier rental	500.00
1000-110-430-0000	Small tools & equipment	1000.00
1000-110-519-0000	Dues – MORPC	1600.00
1000-110-591-0000	Contributions to Other Organizations	25.00
1000-110-599-0000	Other Expenses	5000.00
1000-110-599-0003	Other – Newsletter	5500.00
1000-110-599-0005	Other – River monitoring	2000.00
1000-110-599-0007	Other – real estate taxes	2000.00
1000-130-190-0000	Zoning Salaries	12200.00
1000-130-211-0000	OPERS	1708.00
1000-130-211-0001	OPERS	.00
1000-130-213-0000	Medicare	.00
1000-130-230-0000	Workers' Comp	600.00
1000-130-311-0000	Accounting and Legal Fees	1500.00
1000-130-317-0000	Planning Consultants	2500.00
1000-130-599-0000	Other Expense	2000.00
1000-310-360-0000	Contracted Services	625.00
1000-420-370-0000	Payment to Another Political Subdiv	26250.00
1000-610-190-0000	Parks – wages	6000.00
1000-610-211-0000	Parks – OPERS	840.00
1000-610-213-0000	Parks – Medicare	87.00
1000-610-230-0000	Parks – Workers' Comp	180.00
1000-610-319-0001	Rental Housing Mgt fee	850.00
1000-610-321-0001	Refund rental escrow deposit	.00
1000-610-351-0000	Electricity	150.00
1000-610-599-0001	Rotary Bridge funding	2500.00
1000-610-599-0007	Other – real estate taxes	13000.00
1000-760-710-0003	Site Improvements – parks -LMC	1475.00
1000-760-730-0004		.00
1000-760-730-0005		.00
1000-760-740-0000	Machinery, Equipment & Furniture	.00
1000-760-740-0002	Machinery, Equip & Furn – Cemetery	.00
1000-760-740-0003	Machinery, Equip & Furn – Parks	.00
1000-760-740-0004	Machinery, Equip & Furn – Rd & Br	.00
1000-760-740-0005		.00
1000-910-910-0000	Transfers – Out	.00
	Subtotal General Fund	224983.94
1000-110-599-0006	Beg year cash carryover	62000.00

1000-110-599-0004	Carryover current year	772477.02
	Total 2012 General Fund	1059460.96
Motor Veh License		
2011-330-420-0000	Operating Supplies	13000.00
	Subtotal Motor Veh Lic	13000.00
2011-330-420-0001	Carryover current year	13242.00
	Total 2012 Motor Veh Lic	26242.00
Gasoline Tax		
2021-330-190-0000	Salaries – regular	55000.00
2021-330-190-0001	Salaries – overtime	11800.00
2021-330-211-0000	OPERS – Employer Portion	9352.00
2021-330-213-0000	Medicare – Employer Portion	968.60
2021-330-221-0000	Medical Insurance Premiums	9000.00
2021-330-221-0002	Medical Premium Deductible	2810.00
2021-330-221-0003	Pr Yr Med Prem Deductible	940.00
2021-330-222-0000	Life Insurance Premiums	175.00
2021-330-223-0000	Dental Insurance Premiums	850.00
2021-330-224-0000	Vision Insurance	500.00
2021-330-230-0000	Workers’ Comp Premiums	2004.00
2021-330-230-0001	DFWP	400.00
2021-330-319-0008	HRA & FSA Admin	80.00
2021-330-341-0006	Cell Phone	1200.00
	Subtotal Gasoline Tax	95079.60
2021-330-599-0001	Beg year cash carryover	22000.00
2021-330-599-0002	Carryover current year	92354.58
	Total 2012 Gas Tax Fund	209434.18
Road District		
2141-110-111-0000	Allocated Trustee Wages	7000.00
2141-110-121-0000	Allocated F.O. Wages	2400.00
2141-110-190-0000	Allocated F.O. Office expense	3000.00
2141-110-211-0000	Trustee OPERS – Employer portion	1736.00
2141-110-213-0000	Trustee Medicare Match	179.80
2141-330-190-0000	Salaries	89000.00
2141-330-190-0001	Overtime	13000.00
2141-330-211-0000	OPERS – Employer portion	14280.00
2141-330-213-0000	Medicare – Employer portion	1479.00
2141-330-221-0000	Medical/Hospitalization	16000.00
2141-330-221-0002	Medical deductible	5625.00
2141-330-221-0003	Pr Yr Med Prem Deductible	1875.00
2141-330-222-0000	Life Insurance	475.00
2141-330-223-0000	Dental Insurance	1750.00
2141-330-224-0000	Vision Insurance	500.00

2141-330-230-0000	Workers' Compensation	3432.00
2141-330-230-0001	DFWP	750.00
2141-330-240-0000	Unemployment	.00
2141-330-312-0000	Audit fees	1500.00
2141-330-313-0000	UAN fees	600.00
2141-330-314-0000	Property Tax Collection Fees	11300.00
2141-330-314-0001	Property Tax Collection Fees – State	1000.00
2141-330-315-0000	Election Expenses	.00
2141-330-318-0000	Training Services	2500.00
2141-330-319-0000	Professional Services –	.00
2141-330-319-0002	Professional Services - IT	1000.00
2141-330-319-0008	HRA & FSA Admin	175.00
2141-330-323-0000	Repairs & Maintenance	25030.76
2141-330-330-0000	Travel & Meeting Expense	1000.00
2141-330-341-0000	Telephone	2000.00
2141-330-341-0006	Cell phone	1000.00
2141-330-341-0007	Telephone alarm line	825.00
2141-330-351-0000	Electricity	5500.00
2141-330-352-0000	Water & Sewer	1600.00
2141-330-353-0000	Natural Gas	13750.00
2141-330-360-0000	Contracted Services – roadwork	200000.00
2141-330-360-0004	Contracted Services – Snow fence	750.00
2141-330-360-0005	Contracted Services – Other	.00
2141-330-360-0006	Contracted Services – culverts	6500.00
2141-330-360-0007	Contracted Services – tree services	5000.00
2141-330-360-0100	Special Projects	4000.00
2141-330-360-0101	Alarm monitoring fee	250.00
2141-330-381-0000	Property Insurance	22800.00
2141-330-410-0000	Office Supplies	1137.96
2141-330-410-0001	Copier	350.00
2141-330-420-0000	Operating Supplies	2288.85
2141-330-420-0001	Operating Supplies – Road paint	17000.00
2141-330-430-0000	Small Tools & Equipment	5115.00
2141-330-430-0001	Street sign replacement	2050.00
2141-330-430-0002	Tires	4000.00
2141-330-430-0003	Snowplow equipment	2000.00
2141-330-599-0000	Other	9725.00
2141-330-599-0001	Towing expenses	1500.00
2141-330-599-0002	Uniforms	4000.00
2141-330-599-0003	No. 9 shot	5000.00
2141-330-599-0004	Other – salt	30000.00
2141-330-599-0005	Other – fuel	30000.00
2141-330-599-0007	Other – real estate taxes	250.00
2141-330-599-0008	Safety equipment	3000.00
2141-330-599-0009	Refund right of way permit fees	500.00

2141-760-720-0001	Building Improvements	12500.00
2141-760-720-0000	Building	.00
2141-760-740-0000	Machinery & Equipment	113254.00
2141-760-740-0001	Narrow band radio upgrade	10000.00
2141-820-820-0000	Debt Payments – Principal	60000.00
2141-830-830-0000	Debt Payments – Interest	.00
	Subtotal Road & Bridge	784233.37
2141-330-360-0005	Beg year cash carryover	115000.00
2141-330-360-0003	Carryover current year	492593.19
	Total 2012 Rd Dist Fund	1391826.56
	Cemetery	
2041-110-111-0000	Allocated Trustee wages	2700.00
2041-110-120-0000	Allocated F.O. wages	1200.00
2041-110-190-0000	Allocated F.O. office	600.00
2041-110-211-0000	OPERS – Employer portion	630.00
2041-110-213-0000	Trustee Medicare – Employer portion	65.35
2041-410-190-0000	Salaries	76000.00
2041-410-190-0001	Overtime	2600.00
2041-410-190-0005	Old Colony wages	4000.00
2041-410-211-0000	OPERS – Employer portion	11564.00
2041-410-213-0000	Medicare – Employer portion	1197.70
2041-410-221-0000	Medical/Hospitalization	10000.00
2041-410-221-0002	Medical deductible	3515.00
2041-410-221-0003	Pr Yr Med Prem Deductible	1175.00
2041-410-222-0000	Life Insurance Premiums	300.00
2041-410-223-0000	Dental	1050.00
2041-410-224-0000	Vision	600.00
2041-410-230-0000	Workers' Comp	2613.00
2041-410-230-0001	DFWP	600.00
2041-410-240-0000	Unemployment	3200.00
2041-410-312-0000	Allocated auditor fee	400.00
2041-410-313-0000	Allocated UAN fees	300.00
2041-410-314-0000	Tax collection fees – county	2500.00
2041-410-314-0001	Tax collection fees – state	300.00
2041-410-315-0000	Election Expenses	.00
2041-410-316-0000	Engineering Services	.00
2041-410-319-0000	Prof & Tech Services	500.00
2041-410-319-0008	HRA and FSA Admin	120.00
2041-410-323-0000	Repairs	4500.00
2041-410-323-0001	Repairs – waterline	250.00
2041-410-341-0006	Cell phone	300.00
2041-410-351-0000	Electricity	750.00
2041-410-352-0000	Water & Sewer	2500.00
2041-410-353-0000	Natural Gas	1750.00

2041-410-410-0000	Office Supplies	125.00
2041-410-420-0000	Operating Supplies	500.00
2041-410-599-0000	Other	5000.00
2041-410-599-0001	Mulch	2500.00
2041-410-599-0002	Concrete	1500.00
2041-410-599-0003	Topsoil	1500.00
2041-410-599-0004	Payment to Old Colony	20712.37
2041-410-599-0005	Fuel	1000.00
2041-410-599-0006	Flowers	3200.00
2041-410-599-0007	RE Taxes	100.00
2041-410-599-0008	Tree Maintenance	1000.00
2041-410-599-0100	Uniforms	2000.00
2041-410-599-0101	New tree stock	1000.00
2041-760-710-0000	Land	1000.00
2041-760-730-0000	Site Improvements	12000.00
2041-760-740-0000	Machinery & Equipment	7500.00
	Subtotal Cemetery	198417.42
2041-410-599-0009	Beg year cash carryover	25000.00
2041-760-710-0001	Carryover for future land purchases	211150.00
2041-410-599-0102	Carryover current year	117049.16
	Total 2012 Cemetery Fund	551616.58
Fire		
2191-110-111-0000	Allocated Trustee wages	2000.00
2191-110-120-0000	Allocated F.O. wages	4800.00
2191-110-120-0001	Allocated F.O. office	3900.00
2191-110-190-0000	Volunteer Incentive	11500.00
2191-110-211-0000	OPERS – Employer portion	1498.00
2191-110-212-0000	Volunteer Social Security – Empl Port	713.00
2191-110-213-0000	Tr & Vol Medicare – Employer Port	321.90
2191-110-230-0000	Workers' Compensation	19000.00
2191-110-230-0001	DFWP	1000.00
2191-110-230-0200	Workers' Comp – SAFER	4000.00
2191-110-311-0000	Accounting and Legal	500.00
2191-110-312-0000	Audit fees	1600.00
2191-110-313-0000	UAN fees	600.00
2191-110-314-0000	Property Tax Collection Fees	20600.00
2191-110-314-0001	Property Tax Collection Fees State	1236.00
2191-110-315-0000	Election Expenses	.00
2191-110-318-0000	Fire Training	16480.00
2191-110-318-0001	Squad training	10000.00
2191-110-318-0002	Medic Training	10300.00
2191-110-319-0000	EMS Software licensing	566.50
2191-110-319-0003	MECC Map licensing	500.00
2191-110-319-0006	MARCS Radio licensing	3000.00

2191-110-319-0008	HRA and FSA Admin	745.00
2191-110-330-0000	Travel & meeting	257.50
2191-110-410-0000	Office Supplies	1000.00
2191-110-420-0000	Squad Supplies	7725.00
2191-110-420-0001	Firehouse Supplies	4120.00
2191-110-420-0002	Fire Operation Supplies	3296.00
2191-110-599-0000	Other	1500.00
2191-110-599-0001	New Hires	1200.00
2191-220-190-0000	Full-time hourly wages	474728.00
2191-220-190-0001	FT – FLSA OT	9841.00
2191-220-190-0002	FT – OT Worked	30000.00
2191-220-190-0003	FFIC	2000.00
2191-220-190-0004	Inspections	12500.00
2191-220-190-0005	Intermittent hourly wages	150000.00
2191-220-190-0007	Term Life Premium	.00
2191-220-190-0200	SAFER FT hourly wages	163373.00
2191-220-190-0201	SAFER FT – FLSA OT	4259.00
2191-220-190-0202	SAFER FT – OT worked	10000.00
2191-220-212-0005	SS– Intermittent employ - Employer	10075.00
2191-220-213-0000	Full Time – Medicare - Employer	7490.25
2191-220-213-0005	Medicare – Intermittent employees	2356.25
2191-220-213-0200	SAFER FT – Medicare	2575.66
2191-220-214-0000	Volunteer Firefighter’s Dependent Fd	400.00
2191-220-215-0000	OP&FPP – Employer Portion	117282.67
2191-220-215-0200	SAFER OP&FPP – Employer Portion	37277.75
2191-220-221-0000	Medical Ins Premiums	63000.00
2191-220-221-0001	Health & Wellness	3000.00
2191-220-221-0002	Medical Ins deductible	19340.00
2191-220-221-0003	Pr Yr Med Prem Deductible	6445.00
2191-220-221-0200	SAFER – Medical Ins Premiums	14000.00
2191-220-221-0203	SAFER Medical Ins Deductible	5625.00
2191-220-221-0204	Pr Yr Med Prem Deductible	1875.00
2191-220-222-0000	Life Ins	1200.00
2191-220-222-0200	SAFER Life Ins	450.00
2191-220-223-0000	Dental Ins	6000.00
2191-220-223-0200	Dental Ins	2100.00
2191-220-224-0000	Vision	3000.00
2191-220-224-0200	Vision	750.00
2191-220-229-0000	Other Insurance – disability	8500.00
2191-220-229-0001	Other Insurance	.00
2191-220-240-0000	Unemployment Ins	1500.00
2191-220-251-0000	Uniforms	10000.00
2191-220-251-0001	Gear repair	3120.00
2191-220-251-0002	Reflective coats	3500.00
2191-220-310-0000	Prof & Tech	3224.00

2191-220-310-0001	Physicals and testing	20000.00
2191-220-310-0002	Ladder testing	2000.00
2191-220-310-0003	Background checks	2800.00
2191-220-310-0005	Pump testing	1000.00
2191-220-310-0006	SCBA/Compressor testing	2000.00
2191-220-310-0007	Annual monitor testing	3200.00
2191-220-310-0009	Hydraulic tool testing	1000.00
2191-220-321-0000	Copier machine	1500.00
2191-220-323-0000	Vehicle repairs & maintenance	15000.00
2191-220-323-0001	All other repairs & maintenance	5000.00
2191-220-323-0002	Fire Station Repairs	3500.00
2191-220-323-0003		.00
2191-220-323-0004	M & R – Reimb by Insurance	.00
2191-220-323-0005	Equipment certification	1500.00
2191-220-323-0006	Cot maintenance	600.00
2191-220-323-0007	Telephone system maintenance	1000.00
2191-220-323-0008	Generator maintenance	520.00
2191-220-323-0009	Fire hydrant parts	2750.00
2191-220-330-0000	OFE Program	1600.00
2191-220-341-0000	Telephone	4250.00
2191-220-341-0001	Aircards	1200.00
2191-220-342-0000	Postage	350.00
2191-220-351-0000	Electricity	8000.00
2191-220-352-0000	Water & Sewer	1200.00
2191-220-353-0000	Gas	6500.00
2191-220-360-0000	Contract Services	.00
2191-220-380-0000	Insurance	23000.00
2191-220-420-0000	C200 vehicle fuel	2250.00
2191-220-430-0000	Small tools & equipment	4000.00
2191-220-430-0001		.00
2191-220-510-0000	Dues & Subscriptions	1400.00
2191-220-599-0000	Misc Exp	14000.00
2191-220-599-0001	Fire Prevention	3000.00
2191-220-599-0002	VIP	1800.00
2191-220-599-0003	Fuel	20000.00
2191-220-599-0007	Real Estate taxes	100.00
2191-220-599-0009	Responding Notification licensing	1100.00
2191-760-323-0000	Building Improvements	.00
2191-760-720-0000	Building	.00
2191-760-740-0000	Capital Purch – Emergency Squads	.00
2191-760-740-0001	Capital Purch – Machinery & Equip	.00
2191-760-740-0002	Capital Purch – Fire Equipment	5356.00
2191-760-740-0003	Capital Purch – Radio Equipment	5356.00
2191-760-740-0004	Capital Purch – Personal Gear	7000.00
2191-760-740-0005	Capital Purch – Specific items	75000.00



2191-760-740-0006	Grant program	.00
2191-760-740-0007	Grant program	.00
2191-760-740-0100		.00
2191-910-910-0000	Transfer out	175000.00
	Subtotal Fire	1749578.48
2191-220-599-0005	Beg year cash carryover	300000.00
2191-220-599-0004	Carryover current year	1191256.28
	Total 2012 Fire Fund	3240834.76
Parks & Recreation		
2192-110-111-0000	Alloc Trustee wages	3000.00
2192-110-211-0000	Alloc OPERS – employer portion	420.00
2192-110-213-0000	Alloc Trustee Med – employer portion	43.50
2192-120-190-0000	Wages	.00
2192-120-230-0000	Workers' comp	90.00
2192-120-314-0000	Property Tax Collection Fees	.00
2192-120-314-0001	Property Tax Collection Fees – State	.00
2192-120-315-0000	Election Expenses	.00
2192-120-319-0000	Prof Serv – mowing	2200.00
2192-120-323-0000	Repairs	500.00
2192-120-351-0000	Electricity	400.00
2192-120-352-0000	Water & Sewer	200.00
2192-120-353-0000	Gas	.00
2192-120-599-0001	Other	2000.00
	Subtotal Parks	8853.50
2192-120-599-0003	Carryover current year	7721.92
	Total 2012 Parks Fund	16575.42
Opera House		
2193-110-599-0000	Other	10000.00
2193-610-323-0000	Repairs & Maintenance	2000.00
2193-610-351-0000	Electricity	1000.00
2193-610-352-0000	Water & Sewer	1000.00
2193-610-353-0000	Natural Gas	2500.00
2193-810-810-0000	Principal payment on debt	.00
2193-830-830-0000	Interest payment on debt	.00
	Subtotal Opera House	16500.00
2193-110-599-0001	Carryover current year	80538.45
	Total 2012 Opera House Fund	97038.45
Green Space Preservation Levy		
2195-110-111-0000	Allocated Trustee wages	12000.00
2195-110-120-0000	Allocated F.O. wages	3600.00
2195-110-190-0000	Allocated F.O. office	.00

2195-110-211-0000	OPERS – employer portion	2184.00
2195-110-213-0000	Trustee Medicare – employer portion	226.20
2195-110-230-0000	Workers’ Comp	468.00
2195-110-311-0000	Legal	10000.00
2195-110-312-0000	Auditor fee	1600.00
2195-110-313-0000	UAN fees	1200.00
2195-110-314-0000	Property Tax Collection Fees	14000.00
2195-110-314-0001	Property Tax Collection Fees – State	700.00
2195-110-315-0000	Election Expense	.00
2195-110-319-0000	Appraisals	10000.00
2195-110-319-0001	Environmentals	10000.00
2195-110-319-0002	Mowing	4200.00
2195-110-430-0001	Signage	7000.00
2195-110-599-0000	Other Expenses	1000.00
2195-110-599-0007	Real Estate Taxes	9000.00
2195-760-710-0000	Land	793000.00
2195-760-710-0001	Land – Notes for purchases	.00
2195-810-810-0000	Principal payments	.00
2195-830-830-0000	Interest Payments	.00
	Subtotal Preservation Levy	880178.20
2195-110-599-0008	Carryover current year	3306545.42
	Total 2012 Green Space Pres Fund	4186723.62
Kendal TIF		
2901-760-311-0000	Accounting and Legal	.00
2901-760-314-0000	Tax collection fees - County	.00
2901-760-314-0001	Tax collection fees - State	.00
2901-760-700-0000	Capital Outlay	7787.98
	Subtotal for Kendal TIF	7787.98
	Carryover current year	.00
	Total 2012 Kendal TIF Fund	7787.98
Cem Beq – UnRestr		
2902-410-599-0000	Other	2000.00
2902-760-730-0000	Site Improvements	8000.00
	Subtotal Unrestr Cem Beq	10000.00
2902-410-599-0001	Carryover current year	575.22
	Total 2012 Cem Beq (Unrestr) Fund	10575.22
FEMA - payments		
2903-330-599-0000		.00
	Subtotal FEMA payments	
Fire Dept Equip Res		

4902-760-740-0000	Current equipment purchase	20000.00
	Subtotal Fire Dept Equip Res	20000.00
4902-760-740-0002	Carryover current year	1299103.38
	Total 2012 Fire Dept Equip Res Fund	1319103.38
Cem Beq – Restrict		
4951-760-740-0000	Non-expendible	.00
	Subtotal Restrict Cem Beq	.00
	Grand Totals	
	Current Yr 2012 Perm Approp	4008612.49
	Planned C/O to Beg of 2013	524000.00
	Planned Cem Land Purch C/O	211150.00
	Planned Unencumbered C/O to future years	7373456.62
	Total	12117219.11

Fiscal Officer Kennedy will file this document with the County Auditor.

F.O. Kennedy indicated he had been in contact with A-Link regarding an updating of the Township's website and switch over to a new platform. He received a proposal for \$1,500 to perform this work in order to make the website more user friendly for users. After a short period of discussion on a motion by Trustee Jenks and a second by Trustee Mason, by a unanimous affirmative vote, it was agreed to appropriate \$1,500 for A-Link to update and refresh the Township's website.

The meeting was adjourned at 11:10AM.