

Granville Township

Minutes of Special Meeting March 5, 2011

Present: Trustees Paul Jenks, Bill Mason and Dan VanNess, Fiscal Officer Norman Kennedy,

Guests: Jeff Hussey
Travis Binckley
Phil Watts, Worthington Rd 9:00AM to 9:25AM

Chair William Mason called the meeting to order at 9:00AM, followed by the Pledge of Allegiance.

Public Comment:

Mr. Watts indicated he was present to learn what was happening with respect to the leasing of the Township's Burg St (130 acre) and River Rd (23 acre) farm properties for 2011 – 2013. He previously leased these properties from the Township as a combined package and is concerned time is slipping away for farm property registration.

Trustee VanNess indicated as had been previously reported he worked with the Land Management Committee to modify the existing lease. F.O. Kennedy after receiving copies of the proposed leases and newspaper ad said he revised the dates as required and added several items such as mandatory inclusion of the properties in the Village bow hunting program and mowing of weed patches left in the fields after harvest. Kennedy indicated these were things already being done voluntarily by Mr. Watts, but they needed to be written into the lease document. Kennedy further stated the bid advertisement could be run in the March 17th Sentinel with bid opening at the March 23 Trustee meeting.

Mr. Watts asked about the 10% advantage that was approved in the past for bidders who were Township residents. Trustee VanNess said the Land Management Committee recommended the 10% provision should be removed from the farm lease bid process. Trustee Jenks indicated the principle reason for today's meeting was to discuss the 2011 budget and related five year financial plan. He asked if the farm lease bid question could be put on hold until a more thorough discussion of the matter could occur at the regular Trustee meeting on the 9th. It was agreed the bid advertising would not take place until all aspects of the bidding process, including the matter of a 10% value credit to Township residents, could be discussed.

F.O. Kennedy began his presentation for the financial workshop, adoption of 2011 appropriations, and Mr. Watts left the meeting.

The following are paraphrased discussions with respect to the proposed 2011 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. 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, is the State Inheritance Tax. Because the Township uses Fund accounting, the money derived from specific 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 reduction of State Support. The Governor and State Legislators find themselves in the position of having to eliminate an estimated \$8 billion dollar deficit for the State's upcoming fiscal 2012 – 2013 biennium. Even though the Legislature has previously committed to the support of local government units (Local Government Fund) and the transitional payment of subsidies for taxes reduced by the Legislature there will be pressure to reduce or eliminate these payments. 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.
2. Anticipated elimination of the Inheritance Tax. The Governor campaigned for office pledging to eliminate the State Inheritance Tax. While this is a non-recurring, unreliable source of funding, the Township receives 80% of the tax paid, all of which currently goes into the General Fund. Elimination of this tax, without a source of replacement will result in a significant reduction in funding available for the General Fund.
3. Trustees must manage and control optional expenditures from this Fund.

Mission Statement, Roads Department

It is the mission of the Roads 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 Township must:

- 1) Properly plan its work.
- 2) Provide a suitable number of employees to perform the work. [Granville Township employs four Road Department personnel, including a “working” Supervisor]
- 3) Maintain the proper amount of equipment, 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 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.

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 to between \$50 and \$60 per ton. This year the Township is bidding for approximately 4,000 tons of asphalt. Diesel fuel has increased from \$1.40 to \$3.45 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. Employees also fill in at Township maintained Cemeteries and Parks as needed.
- 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 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 used to last three years now lasts barely one year. Reflective signage conversion of existing traffic signs is an added, but mandated expensive safety measure without State or Federal funding.

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 its intended purpose. 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 employee with employees from the Roads Department, as necessary.
- 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 hours to maintain the cemetery created 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) Former Trustees committed to annually utilizing approximately ¼ of the .5 mil cemetery levy for the joint maintenance of Old Colony. This figure is approximately \$21,000 per year.
- 3) 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.
- 4) 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.
- 5) Present cemetery property is finite. Additional property must be acquired for use by future generations.

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 hour, 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 capital reserve fund enables the Township to reduce the cost of paying significant interest for loans. EMS support equipment is also expensive. In 2010 after ten years of use the Township replaced its two cardiac monitors at a cost of \$26,000 each.
- 3) Operating expenditures – Fuel continues to escalate in cost. Insurance coverage's 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 is 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 recently created independent Granville Joint 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 Roads and Cemetery Departments as necessary which requires careful planning to meet the goals of all areas.
2. While the newly created Granville Recreation District gains traction (via initial collections of its voter approved 1.0 mil operating levy), the community at large continues to view the Township as the direct provider of these services.
3. Because 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 31st with all

financial statements electronically submitted to the State Auditor by the end of February. This reporting period is different than that of the State of Ohio which budgets on fiscal year ending June 30th 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 31st) and the beginning of the next Township year (January 1 – June 30th).

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]

2031 Road & Bridge – Used for roads

2041 Cemetery – Used for cemeteries, including support of Old Colony Union Cemetery

2191 Fire – Used for fire and EMS

2192 Parks – Used to support parks

2193 Opera House – insurance settlement proceeds, the equivalent of G.F.

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

4902 Misc. Capital Projects – Fire Dept. Equip. 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 2010 as in 2009, 84% of the Township's revenue sources came from property taxes, including the State paid portion (Homestead and Rollback – 12.5%) as well as various transitional tax subsidy payments which the Legislature committed to ease the burden of their having reduced utility property valuation amounts and elimination of the Tangible Personal Property Tax. 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.

The Legislature will occasionally make a fundamental change in the tax structure of the State, ie, several years ago they eliminated the Tangible Personal Property tax on business assets. This tax, received by any local government with a property tax, has been replaced by the Commercial Activities Tax which is received directly by the State. This change made local governments more dependent upon the State because the loss of TPP tax is only partially being compensated for by State provided subsidies which will eventually cease and no new tax source was provided. As the transitional subsidy is

reduced the Township becomes more dependent upon local property taxes to provide services to its residents.

Millage

Total inside and outside (voted) millages in the unincorporated area of the Township are 112.275. The effective millage paid is 71.12 mils. 18.8% of the Residential and Agricultural property tax bill goes for Township services. The remaining 81.2% is paid to the Granville School District, various Licking County levies, C-Tec, the Granville Library and the Joint Recreation District. See the table below for details.

Township voted and inside millages are 13.95. The nine different Township levies have an effective Residential and Agricultural Rate of 13.34 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 amount. 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 to reduce the burden on Residential and Agricultural properties) 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 an owner occupied residence has 12.5% of the property tax paid by the State of Ohio. \$35 x 87.5% (100%-12.5%) = \$30.62 per \$100,000 of market value.
- 4) The taxing entity receives the total \$35.00.

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. This would result in the tax payer

paying the full cost of any new levies without the taxing districts receiving any additional money.

The following tax information chart appears on the Township's website (www.GranvilleTownship.org) along with property valuation data:

GRANVILLE TOWNSHIP TAX INFORMATION - FOR 2011
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
Paid by Unincorporated and Incorporated Areas of the Township					
Inside	.10	.10	.10	.10	.10
Fire & EMS	1.00	.99		.95	1.00
Fire & EMS	1.30	1.18		.98	1.30
Fire & EMS	2.50	2.28	Total Fire 6.30	1.96	2.50
Green Space Pres	1.00	.98		.94	1.00
Green Space Pres	2.50	2.28	Total Green Space 4.60	1.96	2.50
Cemetery	.50	.49	.70	.48	.50
Paid by only Unincorporated Areas of the Township					
Roads					
Inside	2.30	2.30		2.30	2.30
Voted	2.75	2.74	Total Roads 7.10	2.75	2.75
Township Totals	13.95	13.34	18.80	12.42	13.95
Granville Schools	85.28	45.27	63.70	56.09	85.28
Granville Public Lib Bldg Bond	.82	.82		.82	.82
Gran Pub Lib - Oper Exp	1.00	1.00	Total Gran Lib 2.60	1.00	1.00
Granville Recreation District	1.00	1.00	1.40	1.00	1.00
Licking County	7.70	7.17	10.00	7.23	7.70
C-Tec - Oper & Bond	2.52	2.52	3.52	2.52	2.52

Grand Totals	112.275	71.12	100.00	81.08	112.27
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Totals may not agree due to rounding.

Source: Licking County Auditor's Office.

Each of the Township's outside millage levies under 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.

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. 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.

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, 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) based upon percentages of actual revenue receipts of the State.
- b) Inside millage – a .1 mill General Fund tax
- c) Inheritance or estate tax
- 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, with the present state of the economy, the State is providing even less funding. The history of Granville 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

Thus Local Government Fund money, which peaked in 2001 has been on the decline ever since. There is also the possibility the State may eliminate LG funding at the end of June 2011 in order to eliminate its budget deficit for the 2012/13 biennium.

2) 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. In 2010 the number was \$30,769.

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. \$37,000 has been included in projected 2011 inheritance taxes as this amount has already been received by the County Treasurer from estates in 2010 and not yet remitted to the Township. Local State Representative Jay Hottinger has introduced HB5 which would eliminate the estate tax retro-active to January 1, 2011. It is possible the bill may be amended to provide for the elimination of this tax in 2013. 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

Even with the Auditor of State mandating application of the State law with respect to allocation of interest earnings those 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 always been dedicated to pay the Township's Road 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. The State Legislature is also considering tapping this tax source to balance the State's budget.

Roads Fund

The Road 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. 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 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 Joint Recreation District 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.

Opera House Fund

This Fund was established 20+ years ago to account for the insurance proceeds received as a result of the destruction of 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 last being collected in 2012 and will have to be voted on in 2012. Expenditures from this Fund may only be made for purchase of Open Space properties and Restrictive Development Rights.

Kendal TIF Fund

Previous 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 problem is close to 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 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 turned over to the Township by 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 Reserve Fund each year. The next planned purchase is to replace a 20+ year old tanker truck in 2012.

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 2011 and Five Year Forecast 2011 – 2015

2011 Appropriations

State Law requires permanent appropriations be established by March 31st 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 include 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 Roads, Cemetery 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 2011 figures are closely related to prior year's actual figures, adjusted for known changes.

Five Year Plan 2011-2015

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, the Township's General Fund will be in a deficit in several years. As carryover balances are spent down, the Township has less flexibility to make expenditures for optional programs.

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.

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.

Binckley provided information about the Township road paving plan. Binckley and Hussey both talked about the capital equipment replacement plans for the Roads and Cemetery and the Fire Department. The Fire Department has a specific Capital Equipment Reserve Fund which was established in 2007 under ORC Section 5705.13(C). Chief Hussey indicated all Fire Department vehicles are provided for within the replacement schedule supporting the Reserve Equipment balance. He raised the issue of providing funding for the ladder truck which is scheduled to be replaced in 2023 at a projected cost of almost \$1,200,000. There was discussion about a special property tax levy approved by the voters in the late 90's for the specific purpose of purchasing the ladder to replace a 1948 model. There was no conclusion reached as to the inclusion of such a large cost in the reserve account. This matter will be revised in the future.

After a period of discussion, on a motion by Trustee Mason and a second by Trustee VanNess, by a unanimous affirmative vote the following permanent appropriation measure was adopted for 2011:

Account No.	Title	Amount
GENERAL FUND		
1000-110-111-0000	Salaries – Trustees	33000.00
1000-110-121-0000	Salaries – Fiscal Officer	24500.00
1000-110-190-0000	Other Salaries	17000.00
1000-110-211-0000	OPERS – Employer portion	10430.00
1000-110-213-0000	Medicare – Employer portion	725.00
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	2700.00
1000-110-224-0000	Vision Insurance	850.00
1000-110-230-0000	Workers’ Compensation	2980.00
1000-110-230-0001	DFWP – Prof Services	1000.00
1000-110-311-0000	Accounting and Legal Fees	7500.00
1000-110-312-0000	Auditing Services	.00
1000-110-313-0000	Uniform Accounting Network Fees	2750.00
1000-110-314-0000	Property Tax Collection Fees	600.00
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	1200.00
1000-110-315-0000	Election Expenses	.00
1000-110-319-0000	Professional & Technical Services	1000.00
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	3500.00
1000-110-319-0005	Professional Service – Emer Comm	3000.00
1000-110-319-0006	Professional Services – FMLA	1000.00
1000-110-323-0000	Maintenance & Repairs	1000.00
1000-110-323-0001	M&R – Tornado Sirens	600.00
1000-110-330-0000	Travel and Meeting Expenses	3000.00
1000-110-341-0000	Telephone	3750.00
1000-110-342-0000	Postage	550.00
1000-110-351-0000	Electricity	250.00
1000-110-382-0000	Liability Insurance Premiums	16000.00
1000-110-383-0000	Fidelity Bond Premiums	250.00
1000-110-383-0001		.00
1000-110-410-0000	Office Supplies	2000.00
1000-110-430-0000	Small tools & equipment	1000.00

1000-110-519-0000	Dues – MORPC	1256.00
1000-110-591-0000	Contributions to Other Organizations	25.00
1000-110-599-0000	Other Expenses	4000.00
1000-110-599-0001	Other – demolition expenses	.00
1000-110-599-0002	Other – GACC	250.00
1000-110-599-0003	Other – Newsletter	5500.00
1000-110-599-0004	Other	.00
1000-110-599-0005	Other – River monitoring	1500.00
1000-110-599-0007	Other – real estate taxes	2000.00
1000-130-190-0000	Zoning Salaries	8900.00
1000-130-211-0000	OPERS	1246.00
1000-130-211-0001	OPERS	.00
1000-130-213-0000	Medicare	129.05
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
1000-130-341-0000	Telephone	125.00
1000-130-599-0000	Other Expense	1500.00
1000-310-360-0000	Contracted Services	600.00
1000-330-360-0000	Contracted Services	.00
1000-420-370-0000	Payment to Another Political Subdiv	24750.00
1000-610-319-0000	Park Mowing	4500.00
1000-610-319-0001	Rental Housing Mgt fee	800.00
1000-610-351-0000	Electricity	125.00
1000-610-351-0001		.00
1000-610-599-0007	Other – real estate taxes	19000.00
1000-760-730-0003	Site Improvements – parks -LMC	1500.00
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	226791.05
1000-110-599-0006	Beg year cash carryover	35000.00
1000-110-599-0004	Carryover current year	473227.39
	Total 2011 General Fund	735018.44
Motor Veh License		
2011-330-360-0000	Contracted Services	.00
2011-330-420-0000	Operating Supplies	12550.00
	Subtotal Motor Veh Lic	12550.00
2011-330-420-0001	Carryover current year	12985.45

	Total 2011 Motor Veh Lic	25535.45
Gasoline Tax		
2021-330-190-0000	Salaries – regular	51000.00
2021-330-190-0001	Salaries – overtime	11500.00
2021-330-190-0006	Salaries – phone reimb.	1300.00
2021-330-211-0000	OPERS – Employer Portion	8932.00
2021-330-213-0000	Medicare – Employer Portion	925.10
2021-330-221-0000	Medical Insurance Premiums	9200.00
2021-330-221-0002	Medical Premium Deductible	4300.00
2021-330-221-0003	Pr Yr Med Prem Deductible	1700.00
2021-330-222-0000	Life Insurance Premiums	225.00
2021-330-223-0000	Dental Insurance Premiums	900.00
2021-330-224-0000	Vision Insurance	500.00
2021-330-230-0000	Workers’ Comp Premiums	2392.50
2021-330-230-0001	DFWP	300.00
	Subtotal Gasoline Tax	93174.60
2021-330-599-0001	Beg year cash carryover	20000.00
2021-330-599-0002	Carryover current year	88014.50
	Total 2011 Gas Tax Fund	201189.10
Road and Bridge		
2031-110-111-0000	Trustee Wages	7000.00
2031-110-221-0000	Trustee OPERS – Employer portion	980.00
2031-110-213-0000	Trustee Medicare Match	101.50
2031-330-190-0000	Salaries	84000.00
2031-330-190-0001	Overtime	12500.00
2031-330-190-0006	Cell phone reimb	900.00
2031-330-211-0000	OPERS – Employer portion	13636.00
2031-330-213-0000	Medicare – Employer portion	1412.30
2031-330-221-0000	Medical/Hospitalization	8200.00
2031-330-221-0002	Medical deductible	3100.00
2031-330-221-0003	Pr Yr Med Prem Deductible	1000.00
2031-330-222-0000	Life Insurance	500.00
2031-330-223-0000	Dental Insurance	1100.00
2031-330-224-0000	Vision Insurance	675.00
2031-330-230-0000	Workers’ Compensation	4176.00
2031-330-230-0001	DFWP	600.00
2031-330-240-0000	Unemployment	1750.00
2031-330-259-0000		.00
2031-330-313-0000	UAN fees	550.00
2031-330-314-0000	Property Tax Collection Fees	16000.00
2031-330-314-0001	Property Tax Collection Fees – State	1000.00
2031-330-315-0000	Election Expenses	.00
2031-330-318-0000	Training Services	3000.00

2031-330-319-0000	Professional Services – garage/misc	.00
2031-330-319-0001	Professional Services	.00
2031-330-319-0002	Professional Services - IT	1000.00
2031-330-323-0000	Repairs & Maintenance	35000.00
2031-330-330-0000	Travel & Meeting Expense	1000.00
2031-330-341-0000	Telephone	2000.00
2031-330-341-0001	Telephone DLS	1000.00
2031-330-351-0000	Electricity	5000.00
2031-330-352-0000	Water & Sewer	1500.00
2031-330-353-0000	Natural Gas	13000.00
2031-330-360-0000	Contracted Services – roadwork	280000.00
2031-330-360-0001	Issue 1 match	.00
2031-330-360-0002	Contracted Services	.00
2031-330-360-0003	Contracted Services – c/o	.00
2031-330-360-0004	Contracted Services – Snow fence	500.00
2031-330-360-0005	Contracted Services – Other	.00
2031-330-360-0006	Contracted Services – culverts	6500.00
2031-330-360-0007	Contracted Services – tree services	10000.00
2031-330-360-0100	Special Projects	.00
2031-330-381-0000	Property Insurance	22000.00
2031-330-381-0001		.00
2031-330-410-0000	Office Supplies	1000.00
2031-330-420-0000	Operating Supplies	1500.00
2031-330-420-0001	Operating Supplies – Road paint	16000.00
2031-330-430-0000	Small Tools & Equipment	5000.00
2031-330-430-0001	Street sign replacement	7000.00
2031-330-430-0002	Tires	3000.00
2031-330-430-0003	Snowplow equipment	2000.00
2031-330-599-0000	Other	11000.00
2031-330-599-0001	Towing expenses	1000.00
2031-330-599-0002	Uniforms	5200.00
2031-330-599-0003	No. 9 shot	4000.00
2031-330-599-0004	Other – salt	40000.00
2031-330-599-0005	Other – fuel	24000.00
2031-330-599-0007	Other – real estate taxes	6600.00
2031-330-599-0008	Safety equipment	2500.00
2031-760-720-0001	Building Improvements	11000.00
2031-760-720-0000	Building	.00
2031-760-740-0000	Machinery & Equipment	109500.00
2031-810-810-0000	Debt Payments – Principal	60000.00
2031-830-830-0000	Debt Payments – Interest	.00
	Subtotal Road & Bridge	850980.80
2031-330-360-0005	Beg year cash carryover	97000.00
2031-330-360-0003	Carryover current year	350028.99
	Total 2011 Rd & Br Fund	1298009.79

Cemetery		
2041-110-111-0000	Trustee wages	2700.00
2041-110-211-0000	OPERS – Employer portion	378.00
2041-110-213-0000	Trustee Medicare – Employer portion	39.15
2041-410-190-0000	Salaries	77000.00
2041-410-190-0001	Overtime	2500.00
2041-410-190-0005	Old Colony wages	4000.00
2041-410-190-0006	Cell reimbursement	300.00
2041-410-211-0000	OPERS – Employer portion	11732.00
2041-410-213-0000	Medicare – Employer portion	1215.10
2041-410-221-0000	Medical/Hospitalization	5500.00
2041-410-221-0002	Medical deductible	2750.00
2041-410-221-0003	Pr Yr Med Prem Deductible	1200.00
2041-410-222-0000	Life Insurance Premiums	350.00
2041-410-223-0000	Dental	750.00
2041-410-224-0000	Vision	525.00
2041-410-230-0000	Workers’ Comp	3460.00
2041-410-230-0001	DFWP	500.00
2041-410-240-0000	Unemployment	2500.00
2041-410-313-0000	UAN fees	275.00
2041-410-314-0000	Tax collection fees – county	2500.00
2041-410-314-0001	Tax collection fees – state	300.00
2041-410-316-0000	Engineering Services	.00
2041-410-319-0000	Prof & Tech Services	500.00
2041-410-319-0002	Prof & Tech Serv –Tombstone Restor.	.00
2041-410-323-0000	Repairs	4500.00
2041-410-323-0001	Repairs – waterline	250.00
2041-410-341-0000	Telephone	800.00
2041-410-341-0001		.00
2041-410-351-0000	Electricity	750.00
2041-410-351-0001		.00
2041-410-352-0000	Water & Sewer	3200.00
2041-410-353-0000	Natural Gas	1500.00
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	2000.00
2041-410-599-0002	Concrete	1200.00
2041-410-599-0003	Topsoil	1000.00
2041-410-599-0005	Payment to Old Colony	20712.37
2041-410-599-0006	Flowers	3100.00
2041-410-599-0007	RE Taxes	100.00
2041-410-599-0008	Tree Maintenance	1250.00
2041-410-599-0009	New tree stock	2000.00

2041-760-710-0000	Land	1000.00
2041-760-740-0000	Machinery & Equipment	7500.00
	Subtotal Cemetery	177461.62
2041-410-599-0009	Beg year cash carryover	21000.00
2041-410-599-0004	Carryover current year	95708.49
2041-760-740-0000	Carryover for future land purchases	184600.00
	Total 2011 Cemetery Fund	478770.11
	Fire	
2191-110-111-0000	Trustee wages	2000.00
2191-110-190-0000	Volunteer Incentive	11500.00
2191-110-211-0000	Trustees OPERS – Employer portion	280.00
2191-110-212-0000	Volunteer Social Security – Empl Port	713.00
2191-110-213-0000	Tr & Vol Medicare – Employer Port	195.75
2191-110-230-0000	Workers' Compensation	27000.00
2191-110-230-0001	DFWP	1000.00
2191-110-311-0000	Accounting and Legal	500.00
2191-110-313-0000	UAN fees	825.00
2191-110-314-0000	Property Tax Collection Fees	20000.00
2191-110-314-0001	Property Tax Collection Fees State	1200.00
2191-110-315-0000	Election Expenses	.00
2191-110-318-0000	Fire Training	16000.00
2191-110-318-0001	Squad training	12000.00
2191-110-318-0002	Medic Training	10000.00
2191-110-319-0000	EMS Software licensing	550.00
2191-110-319-0001	MECC Map licensing	400.00
2191-110-330-0000	Travel & meeting	250.00
2191-110-410-0000	Office Supplies	1250.00
2191-110-420-0000	Squad Supplies	7500.00
2191-110-420-0001	Firehouse Supplies	4000.00
2191-110-420-0002	Fire Operation Supplies	3200.00
2191-110-599-0000	Other	1500.00
2191-220-190-0000	Full-time hourly wages	453966.00
2191-220-190-0001	FT – FLSA OT	9417.00
2191-220-190-0002	FT – OT Worked	35116.00
2191-220-190-0003	FFIC	2000.00
2191-220-190-0004	Inspections	10000.00
2191-220-190-0005	Intermittent hourly wages	150000.00
2191-220-190-0007	Term Life Premium	500.00
2191-220-190-0200	SAFER FT hourly wages	148156.00
2191-220-190-0201	SAFER FT – FLSA OT	3862.00
2191-220-190-0202	SAFER FT – OT worked	14419.00
2191-220-212-0005	SS– Intermittent employ - Employer	9920.00
2191-220-213-0000	Full Time – Medicare - Employer	7264.48
2191-220-213-0005	Medicare – Intermittent employees	2320.00

2191-220-213-0200	SAFER FT – Medicare	2413.34
2191-220-214-0000	Volunteer Firefighter’s Dependent Fd	350.00
2191-220-215-0000	OP&FPP – Employer Portion	120239.76
2191-220-215-0200	SAFER OP&FPP – Employer Portion	39944.88
2191-220-221-0000	Medical Ins Premiums	56000.00
2191-220-221-0001	Health & Wellness	3000.00
2191-220-221-0002	Medical Ins deductible	24000.00
2191-220-221-0003	Pr Yr Med Prem Deductible	4000.00
2191-220-221-0200	SAFER – Medical Ins Premiums	12500.00
2191-220-221-0203	SAFER Medical Ins Deductible	4250.00
2191-220-221-0204	Pr Yr Med Prem Deductible	2000.00
2191-220-222-0000	Life Ins	1000.00
2191-220-222-0200	SAFER Life Ins	500.00
2191-220-223-0000	Dental Ins	8500.00
2191-220-223-0200	Dental Ins	1500.00
2191-220-224-0000	Vision	3000.00
2191-220-224-0200	Vision	750.00
2191-220-229-0000	Other Insurance – disability	9000.00
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	3000.00
2191-220-251-0002	Reflective coats	3500.00
2191-220-310-0000	Prof & Tech	3100.00
2191-220-310-0001	Physicals and testing	18000.00
2191-220-310-0002	Ladder testing	2500.00
2191-220-310-0003	Background checks	2500.00
2191-220-310-0004	FIT testing	1000.00
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
2191-220-310-0100	Station study	3000.00
2191-220-321-0000	Copier machine	1800.00
2191-220-322-0000	Trash	.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
2191-220-323-0005	Equipment certification	3500.00
2191-220-323-0006	Cot maintenance	600.00
2191-220-323-0007	Telephone system maintenance	1000.00
2191-220-323-0008	Generator maintenance	500.00
2191-220-323-0009	Fire hydrant parts	2750.00
2191-220-330-0000	Travel & Meeting Expense	3200.00

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	6000.00
2191-220-352-0000	Water & Sewer	1000.00
2191-220-353-0000	Gas	9500.00
2191-220-360-0000	Contract Services	.00
2191-220-380-0000	Insurance	25000.00
2191-220-420-0000	C200 vehicle fuel	2000.00
2191-220-430-0000	Small tools & equipment	3500.00
2191-220-430-0001		.00
2191-220-510-0000	Dues & Subscriptions	1200.00
2191-220-599-0000	Misc Exp	13720.00
2191-220-599-0001	Fire Prevention	3000.00
2191-220-559-0002	VIP	1500.00
2191-220-599-0003	Fuel	19000.00
2191-220-599-0007	Real Estate taxes	100.00
2191-220-599-0009	Responding Notification licensing	1100.00
2191-220-599-0100	Payment refund	25000.00
2191-760-323-0000	Building Improvements	5000.00
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	5150.00
2191-760-740-0003	Capital Purch – Radio Equipment	5150.00
2191-760-740-0004	Capital Purch – Personal Gear	6500.00
2191-760-740-0005	Capital Purch – Specific items	68500.00
2191-760-740-0006	Grant program	.00
2191-760-740-0007	Grant program	.00
2191-760-740-0100		.00
2191-760-750-0000	Reserve for future equipment purch.	175000.00
2191-910-910-0000	Transfer out	.00
	Subtotal Fire	1736622.21
2191-220-599-0005	Beg year cash carryover	315000.00
2191-220-599-0004	Carryover current year	884900.68
	Total 2011 Fire Fund	2936522.89
Parks & Recreation		
2192-110-111-0000	Trustee wages	2000.00
2192-110-211-0000	OPERS – employer portion	280.00
2192-110-213-0000	Trustee Medicare – employer portion	29.00
2192-120-190-0000	Wages	2000.00
2192-120-230-0000	Workers' comp	150.00
2192-120-314-0000	Property Tax Collection Fees	125.00
2192-120-314-0001	Property Tax Collection Fees – State	.00

2192-120-315-0000	Election Expenses	.00
2192-120-323-0000	Repairs	1200.00
2192-120-351-0000	Electricity	1250.00
2192-120-352-0000	Water & Sewer	200.00
2192-120-353-0000	Gas	1000.00
2192-120-599-0000	Other	2500.00
2192-120-599-0001		1500.00
2192-120-599-0002		.00
2192-760-740-0000		.00
	Subtotal Parks	12234.00
2192-120-599-0002	Beg year cash carryover	2500.00
2192-120-599-0003	Carryover current year	7645.86
	Total 2011 Parks Fund	22379.86
Opera House		
2193-110-599-0000	Other	10000.00
2193-330-323-0000	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
2193-610-380-0000	Insurance	.00
2193-760-710-0000	Land	.00
2193-760-720-0000		.00
2193-760-720-0001		.00
2193-760-730-0000	Improvement of Sites	.00
	Subtotal Opera House	16500.00
2193-110-599-0001	Carryover current year	81772.36
	Total 2011 Opera House Fund	98272.36
Green Space Preservation Levy		
2195-110-111-0000	Trustee wages	7000.00
2195-110-211-0000	OPERS – employer portion	980.00
2195-110-213-0000	Trustee Medicare – employer portion	101.50
2195-110-230-0000	Workers' Comp	150.00
2195-110-311-0000	Legal	10000.00
2195-110-315-0000	UAN fees	1100.00
2195-110-314-0000	Property Tax Collection Fees	14000.00
2195-110-314-0001	Property Tax Collection Fees – State	1000.00
2195-110-319-0000	Appraisals	15000.00
2195-110-319-0001	Environmentals	10000.00
2195-110-319-0002	Mowing	4000.00
2195-110-599-0000	Other Expenses	1000.00
2195-110-599-0007	Real Estate Taxes	7000.00
2195-760-710-0000	Land	1000000.00

2195-760-710-0001	Land – Notes for purchases	.00
	Subtotal Preservation Levy	1071331.50
2195-110-599-0008	Carryover current year	2419659.86
	Total 2011 Green Space Pres Fund	3490991.36
Kendal TIF		
2901-760-311-0000	Accounting and Legal	.00
2901-760-314-0000	Tax collection fees - County	7787.98
2901-760-314-0001	Tax collection fees - State	.00
2901-760-700-0000	Capital Outlay	.00
	Subtotal for Kendal TIF	7787.98
Cem Beq – UnRestr		
2902-410-599-0000	Other	2000.00
	Subtotal Unrestr Cem Beq	2000.00
2902-410-599-0001	Carryover current year	7095.57
	Total 2011 Cem Beq (Unrestr) Fund	9095.57
FEMA - payments		
2903-330-599-0000		.00
	Subtotal FEMA payments	
Fire Dept Equip Res		
4902-760-740-0000	Current equipment purchase	.00
	Subtotal Fire Dept Equip Res	.00
4902-760-740-0002	Carryover current year	1459694.38
	Total 2011 Fire Dept Equip Res Fund	1459694.38
Cem Beq – Restrict		
4951-760-740-0000	Non-expendible	.00
	Subtotal Restrict Cem Beq	.00
	Grand Totals	
	Current Yr 2011 Perm Approp	4207433.76
	Planned C/O to Beg of 2012	490500.00
	Planned Cem Land Purch C/O	184600.00
	Planned Unencumbered C/O to future years	5880733.53
	Total	10763267.29

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

After the conclusion of the financial portion of the meeting Trustee VanNess initiated further discussion of the farm lease matter. He indicated with the increase in commodity prices he thought he could negotiate at least a 25% or more rent increase over the amount paid for the last three year lease. Trustee VanNess further asked the

other Trustees if they minded holding off the bid process until the next meeting and he would talk to Mr. Watts and see if he could bring an acceptable offer to the table. Mr. Jenks asked F.O. Kennedy if this was permissible. Kennedy indicated while he is not an attorney, in prior years the Trustees have used various similar methods of arriving at new farm leases including negotiating with the current lessee without requesting bids. Trustee Jenks indicated he thought agreeing to a specific increase amount at this meeting would be improper, but if Trustee VanNess would negotiate the best deal he could with Mr. Watts it could be reviewed by the Trustees at the next Trustee meeting and voted on at that time. The matter was left for Trustee VanNess to negotiate with Mr. Watts for a renewal increase he felt was acceptable and bring the matter back to the Trustees for a vote. F.O. Kennedy indicated if the negotiated terms were rejected by the Trustees there would still be time to run an ad in the March 17th Sentinel and open bids on March 23rd.

It was agreed to handle the matter in this manner and the meeting was adjourned at 11:25AM.