

Minutes of Regular Meeting March 25, 2009

Present: Trustees Abraham, Habig and Mason, Fiscal Officer Kennedy

Guests: Travis Binckley
Jeff Hussey
Jim , Mid-Ohio Paving, Inc
Chase Nichols, Mid Ohio Paving, Inc
Judy Preston, 54 Tow Path Ln
Pat Taylor, 1888 James Rd
Ross Kirk, Shelly Company
Ted Mohan, Kokosing Company
Rob Schaadt, 2523 Burg St
David Getceu, Kiwanis
Don & Alice Lewis, 2284 Burg St
Butch Curtis, 1942 Columbus Rd
David Kintner, Linnell Dr – property owner 2005 Columbus Rd
Lyle King, 1412 Welsh Hills Rd
Edison & Mickey Smith, 177 Louise Dr
Robert Warner, 1616 Loudon St
Grace Gordon, 2100 Lancaster Rd

The meeting was called to order at 7:00PM followed by the Pledge of Allegiance.

Fiscal Officer Kennedy opened the following bids received for the township's proposed 2009 roadwork:

- 1) Kokosing Construction Company, Inc. - \$275,410.83
- 2) Shelly Company \$321,505.83
- 3) Mid Ohio Paving \$351,082.98
- 4) A&A Safety – partial bid, painting only \$9,832.07

On a motion by Trustee Mason and a second by Trustee Abraham, by a unanimous affirmative vote it was agreed to accept the bids received and to hold them for a maximum of 30 days. During the 30 day period F. O. Kennedy will verify that all of the required paperwork was submitted. Trustee Abraham and Superintendent Binckley are asked to evaluate the bids and are given authorization to enter into a contract with the lowest and most responsible bidder, to be ratified by the full board at the next meeting.

F. O. Kennedy reported that the Trustees were interested in a tree planting project proposed by the Kiwanis Club as a method for the township to help both the environment by removing additional carbon dioxide from the air and by providing a reliable long-term multi-year source of maple sap for a community fund raising project. The Salt Run Property was purchased by the township in 1991 using unrestricted General Fund money. Kennedy indicated that he, Don Lewis from the Kiwanis Club and Rob Schaadt from the township's Land Management Committee had contacted the neighbors of properties contiguous to Salt Run Property approximately nine acre open field area to notify them about the meeting tonight. Many of the residents liked the

project and several supportive emails were received from residents unable to attend the meeting.

Trustee Habig asked for comments regarding the proposal to lease the property to the Kiwanis organization. Don Lewis indicated that the Kiwanis Club has the opportunity to obtain a large number of high sap content maple tree seedlings from the State of Ohio. For a number of years the club has annually tapped maple trees throughout the community for its maple syrup major fund raising project. It has looked for an opportunity to have its own sugar bush. The Kiwanis Club would pay for the trees, plant and take care of the trees including mowing the property, pruning, removing dead limbs and trees etc. They would then be able to lease the property and after 20 -25 years be able to tap the trees for sap to be used for maple syrup as a community fund raising project.

F.O. Kennedy indicated the proposal is to have a series of three year leases (aggregating 48 years) for the property with the Kiwanis providing insurance and all of the services indicated by Lewis in his presentation. The three year leases could be canceled at any of the three year periods in order to not commit future Boards of Trustees but the obvious intention is to let the trees grow for the benefit of the community and the Kiwanis Club use. There would be no cost to the township. In addition, once the Kiwanis begins to tap the trees the township would receive 2% of the net profits from the sale.

David Kintner, a member of the Kiwanis Club, indicated that he appreciated the trustee's interest in providing property to permit this project for the benefit of the community.

There were no further comments from members of the audience.

Trustee Habig indicated that he and the other trustees had had an opportunity to review the License and Management Agreement prepared by legal counsel. He asked if the other trustees had any questions. Hearing none, on a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote, it was agreed to enter into a three year License and Management Agreement with the Granville Kiwanis Club, with a series of 15 three year renewals, for the use of roughly nine acres of property owned by Granville Township to raise high density maple trees for the ultimate benefit of the community.

The Trustees indicated that they had had an opportunity to review Grace Gordon's proposed educational program descriptions for four sessions to be held at Spring Valley this summer. On a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote it was agreed to permit these programs to be taught using the facilities at Spring Valley Park.

On a motion by Trustee Mason and a second by Trustee Abraham, by a unanimous affirmative vote the minutes of the meeting held on March 11, 2009 were approved as previously presented.

Trustee Habig reported that he participated on a Granville Chamber of Commerce panel to discuss growth in the community.

F.O. Kennedy reported that several items are delaying the PNB Trustee property purchase on SR37 south of town. He asked for Trustee approval to extend the contingency period from 60 to 90 days. On a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote it was agreed to enter into an agreement to extend the contingency period for the purchase of this property for an additional 30 days.

Trustee Abraham commented that he would like to send out two community newsletters in 2009 instead of just the one sent in 2008. F. O. Kennedy indicated that there are funds available for development, printing and mailing of a second newsletter. On a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote, it was agreed that if there was time available a second newsletter would be sent in 2009.

The following matters were discussed with respect to the roads department:

1. Superintendent Binckley reported that the employees continue to do preparatory work in anticipation of the 2009 paving projects.
2. Superintendent Binckley indicated that he received a letter of resignation from Jack Bishop to be effective on March 27th. He indicated that Bishop is going to be returning to his former employer. He further indicated that he would like to replace Bishop with Tyler Bryan. On a motion by Trustee Abraham and a second by Trustee Habig, by a unanimous affirmative vote it was agreed to accept the letter of resignation from Mr. Bishop to be effective March 27th and agree to employ Mr. Bryan beginning March 30th at an hourly rate of \$15.50 per hour as an equipment operator.
3. Trustee Abraham indicated that the majority of the footers have been poured and construction of the building should begin next week
4. Superintendent Binckley presented information about the matter of a section of Chelsea Drive still being a private drive. He has discussed the matter with the County Engineer and has obtained the paperwork necessary for the homeowners to dedicate a portion of their property for a public road. On a motion by Trustee Habig and a second by Trustee Mason, by a unanimous affirmative vote, it was agreed to determine if the owners of these properties are interested in having their private lane converted into a public road.

The following matters were discussed with respect to the cemetery department:

1. It was reported there has been one funeral and the employees have been trimming trees.
2. Superintendent Binckley reported that there is a need to update the map board at the entrance to Maple Grove. Trustee Mason indicated that he had noticed the brickwork around the map board had a traffic cone over the depression from the sinking bricks. There was further discussion about the entire entranceway and on a motion by Trustee Habig and a second by Trustee Mason, by a unanimous affirmative vote it was agreed to have Trustee Abraham obtain several proposals

from landscapers to refresh the entryway with new plantings and brickwork in time for Memorial Day.

The following matter was discussed with respect to the parks department:

1. The employees have been preparing Raccoon Valley Park for spring use by delivering mulch and gravel as well as dressing up the driveway.

The following matters were discussed with respect to the fire department:

1. Chief Hussey reported that the department has been extremely busy during the past few weeks. There have been a number of grass fires both in district and for mutual aid. A number of the members have just completed a four week 16 hour hazardous materials class. The department participated in an "active shooter" drill at Denison University along with a number of other fire and law enforcement agencies.
2. Chief Hussey introduced Matthew Impastato as a proposed new probationary member of the fire department. On a motion by Trustee Mason and a second by Trustee Abraham, by a unanimous affirmative vote it was agreed to accept Mr. Impastato as a probationary member, after which Trustee Habig swore him in.
3. Chief Hussey stated that roughly 30 applications have been received for the upcoming job openings. The cut-off for applications is April 10th and the written test will be held on May 2.
4. Chief Hussey reported that the \$2,225 remainder of the 2008 Ohio Fire Training Grant funds has been received. On a motion by Trustee Mason and a second by Trustee Abraham, by a unanimous affirmative vote, it was agreed to accept the balance of this grant money from the state.

Fiscal Officer Kennedy reported that he filed the township's Certificate of the Total Amount from all Sources Available for Expenditures, and Balances 2009 form with the Licking County Auditor. The Auditor has now returned a Certificate of Estimated Resources for 2009 after adding the estimated property taxes for the year.

To prepare the budget for the Motor Vehicle Fund, the Gasoline Tax Fund, the Road and Bridge Fund, the Cemetery Fund and the Cemetery Bequest Fund he met with Superintendent Binckley and Trustee Abraham. They had assembled an expenditure plan for 2009 which was put together jointly. They recommend the proposed permanent appropriations in these funds for consideration by the other trustees.

To prepare the budget for the Fire Fund and the Fire Equipment Reserve Fund he met with Chief Hussey. Hussey had already updated the three year plan to develop information for the Staffing for Adequate Fire & Emergency Response (SAFER) grant. Hussey, Trustee Mason and Kennedy have met previously regarding the operation of the fire department and recommend the proposed permanent appropriations for consideration by the other trustees.

Special notes:

- 1) Included in the General Fund is an appropriation of approximately \$240,000 representing money held over from estate tax receipts to pay for the construction of the new Township garage. There will be additional appropriations for estate money received this year. When that is submitted to the County for inclusion in our Certificate Kennedy indicated he will propose that amount also is placed in the Township garage line item. His intention is to recommend that future years' unplanned estate tax receipts be used to make extra payments against the debt issued for construction of the garage.
- 2) Trustee Abraham and Roads Superintendent Binckley have reviewed the capital equipment needs for the roads department. This amount is included in the appropriations. After all other amounts have been accounted for the "left-over" portion of the Road and Bridge funding is placed in the paving appropriation for use in the current year. This year that amount is \$379,772. This amount is the figure on which to base the 2009 proposed roadwork has been calculated for bid on Wednesday evening.
- 3) The anticipated 2009 SAFER grant expenditure amounts have been included in the 2009 Fire Fund appropriations. Kennedy indicated he has not yet included the expected grant money in 2009 as it had not been approved when he submitted figures to the County earlier in the year. This amount will be included in estimated receipts later in 2009 and submitted to the County for certification at that time.

In addition, Kennedy indicated he completed work on the remaining township Funds (General, Rec Commission, Opera House, Kendal TIF, and FEMA funds. He recommends the proposed permanent appropriations in those funds for consideration by the trustees.

See an attachment following these minutes for a narrative regarding the 2009 Budget.

On a motion by Trustee Habig and a second by Trustee Abraham, by a unanimous affirmative vote the following permanent appropriation measure was adopted for 2009:

Account No.	Title	Amount
GENERAL FUND		
1000-110-111-0000	Salaries – Trustees	47994.00
1000-110-121-0000	Salaries – Fiscal Officer	24355.00
1000-110-190-0000	Other Salaries	.00
1000-110-211-0000	OPERS	10200.00
1000-110-211-0001	OPERS	.00
1000-110-211-0002	OPERS	.00
1000-110-213-0000	Medicare	1000.00
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	12000.00
1000-110-222-0000	Life Insurance	.00

1000-110-222-0001		.00
1000-110-223-0000	Dental Insurance	2500.00
1000-110-224-0000	Vision Insurance	1000.00
1000-110-230-0000	Workers' Compensation	4500.00
1000-110-230-0001	DFWP – Prof Services	5000.00
1000-110-311-0000	Accounting and Legal Fees	12000.00
1000-110-312-0000	Auditing Services	5000.00
1000-110-313-0000	Uniform Accounting Network Fees	9000.00
1000-110-314-0000	Property Tax Collection Fees	5000.00
1000-110-314-0001	Property Tax Collection Fees	100.00
1000-110-314-0002	Property Tax Collection Fees	100.00
1000-110-314-0003	Estate tax collection fees	3000.00
1000-110-315-0000	Election Expenses	1500.00
1000-110-319-0000	Professional & Technical Services	4000.00
1000-110-319-0001	Professional Services – Op Space	1500.00
1000-110-319-0002	Professional Services – COBRA	650.00
1000-110-319-0003	Professional Services – Computer/IT	2500.00
1000-110-322-0000	Trash Removal – Clean up week	3500.00
1000-110-323-0000	Maintenance & Repairs	2000.00
1000-110-330-0000	Travel and Meeting Expenses	3400.00
1000-110-341-0000	Telephone	6000.00
1000-110-342-0000	Postage	1000.00
1000-110-351-0000	Electricity	400.00
1000-110-382-0000	Liability Insurance Premiums	16000.00
1000-110-383-0000	Fidelity Bond Premiums	1500.00
1000-110-383-0001		.00
1000-110-410-0000	Office Supplies	3000.00
1000-110-430-0000	Small tools & equipment	1000.00
1000-110-519-0000	Dues – MORPC	1850.00
1000-110-591-0000	Contributions to Other Organizations	25.00
1000-110-599-0000	Other Expenses	32412.31
1000-110-599-0001	Other – demolition expenses	6000.00
1000-110-599-0002	Other	.00
1000-110-599-0003	Other – Newsletter	5000.00
1000-110-599-0004	Other	.00
1000-110-599-0005	Other – River monitoring	2000.00
1000-110-599-0006	Year end balance	100000.00
1000-110-599-0007	Real Estate Taxes	3000.00
1000-130-190-0000	Zoning Salaries	15000.00
1000-130-211-0000	OPERS	2100.00
1000-130-211-0001	OPERS	.00
1000-130-213-0000	Medicare	225.00
1000-130-230-0000	Workers' Comp	750.00
1000-130-311-0000	Accounting and Legal Fees	1500.00
1000-130-317-0000	Planning Consultants	10000.00

1000-130-341-0000	Telephone	250.00
1000-130-599-0000	Other Expense	4500.00
1000-310-360-0000	Contracted Services	500.00
1000-330-360-0000	Contracted Services	.00
1000-420-370-0000	Payment to Another Political Subdiv	28000.00
1000-610-190-0000	Salaries	3500.00
1000-610-211-0000	OPERS	500.00
1000-610-211-0001		.00
1000-610-213-0000	Medicare	75.00
1000-610-230-0000	Workers' Comp	75.00
1000-610-316-0000	Engineering Services	9000.00
1000-610-317-0000	Planning Consultants	.00
1000-610-319-0000	Parks planning	7000.00
1000-610-351-0000	Electricity	1000.00
1000-610-351-0001		.00
1000-610-352-0000	Water & Sewer	500.00
1000-610-353-0000	Natural Gas	1000.00
1000-610-381-0000	Property Insurance Premiums	500.00
1000-610-599-0000	Other Expenses	4000.00
1000-610-599-0007	Real Estate Taxes	23100.00
1000-760-710-0000	Land	.00
1000-760-710-0002	Land – Cemeteries	3000.00
1000-760-710-0003	Land – Parks	.00
1000-760-720-0000	Buildings	2500.00
1000-760-720-0001	Buildings – R&B garage	210530.57
1000-760-730-0000	Site Improvements	.00
1000-760-730-0001	Site Improvements	.00
1000-760-730-0002	Site Improvements – Cemeteries	12000.00
1000-760-730-0003	Site Improvements – parks	10000.00
1000-760-730-0004		.00
1000-760-730-0005		.00
1000-760-740-0000	Machinery, Equipment & Furniture	2000.00
1000-760-740-0002	Machinery, Equip & Furn – Cemetery	2500.00
1000-760-740-0003	Machinery, Equip & Furn – Parks	3500.00
1000-760-740-0004	Machinery, Equip & Furn – Rd & Br	7500.00
1000-760-740-0005		.00
1000-910-910-0000	Transfers – Out	.00
	Subtotal General Fund	707591.88
Motor Veh License		
2011-330-360-0000	Contracted Services	1000.00
2011-330-420-0000	Operating Supplies	33196.12
	Subtotal Motor Veh Lic	34196.12
Gasoline Tax		
2021-330-190-0000	Salaries – regular	53000.00
2021-330-190-0001	Salaries – overtime	12000.00

2021-330-190-0006	Salaries – phone reimb.	2500.00
2021-330-211-0000	OPERS	9200.00
2021-330-213-0000	Medicare	1000.00
2021-330-221-0000	Medical Insurance Premiums	10000.00
2021-330-221-0002	Medical Premium Deductible	3000.00
2021-330-222-0000	Life Insurance Premiums	1000.00
2021-330-223-0000	Dental Insurance Premiums	1000.00
2021-330-224-0000	Vision Insurance	500.00
2021-330-230-0000	Workers' Comp Premiums	2500.00
2021-330-310-0000	Professional & Tech Services	.00
2021-330-310-0001		.00
2021-330-310-0002		.00
2021-330-341-0000	Telephone	.00
2021-330-341-0001		.00
2021-330-420-0000	Operating Supplies	26991.68
2021-330-599-0003	Year end balance	15000.00
2021-760-730-0000	Improvement of Sites	.00
	Subtotal Gasoline Tax	137691.68
Road and Bridge		
2031-330-190-0000	Salaries	100000.00
2031-330-190-0001	Overtime	20000.00
2031-330-190-0006	Cell phone reimb	1500.00
2031-330-211-0000	OPERS	17000.00
2031-330-213-0000	Medicare	2000.00
2031-330-221-0000	Medical/Hospitalization	7500.00
2031-330-221-0002	Medical deductible	7500.00
2031-330-222-0000	Life Insurance	1000.00
2031-330-223-0000	Dental Insurance	2000.00
2031-330-224-0000	Vision Insurance	1000.00
2031-330-230-0000	Workers' Compensation	6500.00
2031-330-240-0000	Unemployment	3000.00
2031-330-251-0000	Uniforms	.00
2031-330-259-0000		.00
2031-330-314-0000	Property Tax Collection Fees	12000.00
2031-330-314-0001	Property Tax Collection Fees – State	2000.00
2031-330-315-0000	Election Expenses	3000.00
2031-330-318-0000	Training Services	2500.00
2031-330-319-0000	Professional Services – garage/misc	7500.00
2031-330-319-0001	Professional Services	.00
2031-330-319-0002	Professional Services - IT	1500.00
2031-330-321-0000	Rent	20000.00
2031-330-322-0000	Trash	1600.00
2031-330-323-0000	Repairs & Maintenance	35000.00
2031-330-330-0000	Travel & Meeting Expense	1000.00
2031-330-341-0000	Telephone	5000.00

2031-330-341-0001	Telephone DLS	1000.00
2031-330-351-0000	Electricity	5000.00
2031-330-352-0000	Water & Sewer	1000.00
2031-330-353-0000	Natural Gas	16000.00
2031-330-360-0000	Contracted Services – roadwork	376573.46
2031-330-360-0001	Issue 1 match	.00
3031-330-360-0002	Contracted Services – cracksealing	11000.00
2031-330-360-0003	Contracted Services – c/o	110000.00
2031-330-360-0004	Contracted Services – Drainage Proj	2000.00
2031-330-360-0005	Contracted Services – Other	.00
2031-330-360-0006	Contracted Services – culverts	3000.00
2031-330-360-0007	Contracted Services – tree services	5000.00
2031-330-381-0000	Property Insurance	34000.00
2031-330-381-0001		.00
2031-330-410-0000	Office Supplies	1000.00
2031-330-420-0000	Operating Supplies	2000.00
2031-330-420-0001	Operating Supplies – Road paint	10000.00
2031-330-430-0000	Small Tools & Equipment	10000.00
2031-330-430-0001	Street sign replacement	5500.00
2031-330-430-0002	Tires	3000.00
2031-330-599-0000	Other	35000.00
2031-330-599-0001	Towing expenses	1500.00
2031-330-599-0002	Uniforms	6000.00
2031-330-599-0003	No. 9 shot	5199.00
2031-330-599-0004	Other – salt	40000.00
2031-330-599-0005	Other – fuel	32000.00
2031-330-599-0006	Other – special projects	37500.00
2031-330-599-0007	Other – real estate taxes	3000.00
2031-330-599-0008		5000.00
2031-760-720-0000	Building	750000.00
2031-760-740-0000	Machinery & Equipment	100000.00
2031-820-820-0000	Payment of note	74482.21
	Subtotal Road & Bridge	1945854.67
Cemetery		
2041-410-190-0000	Salaries	62000.00
2041-410-190-0001	Other Salaries	2500.00
2041-410-190-0005	Other Salaries – Old Colony	5000.00
2041-410-190-0006	Cell reimbursement	500.00
2041-410-211-0000	OPERS	9500.00
2041-410-211-0001	OPERS – Old Colony	750.00
2041-410-213-0000	Medicare	1000.00
2041-410-213-0001	Medicare – Old Colony	150.00
2041-410-221-0000	Medical Insurance Premiums	8000.00
2041-410-221-0002	Premium deductible	3000.00
2041-410-222-0000	Life Insurance Premiums	350.00

2041-410-223-0000	Dental	1000.00
2041-410-224-0000	Vision	500.00
2041-410-230-0000	Workers' Comp	2500.00
2041-410-314-0000	Tax collection fees – county	1700.00
2041-410-314-0001	Tax collection fees – state	300.00
2041-410-316-0000	Engineering Services	2500.00
2041-410-319-0000	Prof & Tech Services	10000.00
2041-410-323-0000	Maintenance & Repairs	3000.00
2041-410-341-0000	Telephone	1200.00
2041-410-341-0001		.00
2041-410-351-0000	Electricity	1005.00
2041-410-351-0001		.00
2041-410-352-0000	Water & Sewer	2000.00
2041-410-353-0000	Natural Gas	2000.00
2041-410-410-0000	Office Supplies	500.00
2041-410-420-0000	Operating Supplies	500.00
2041-410-599-0000	Other	10000.00
2041-410-599-0001	Other - Mulch	2500.00
2041-410-599-0002	Other - Concrete	1500.00
2041-410-599-0003	Other - Topsoil	3505.00
2041-410-599-0004	Other - year end balance	20000.00
2041-410-599-0005	Other - Payment to Old Colony	20712.37
2041-410-599-0007	Other – real estate taxes	100.00
2041-760-710-0000	Land	212825.58
2041-760-740-0000	Machinery & Equipment	5000.00
	Subtotal Cemetery	397597.95
Fire		
2191-110-190-0000	Volunteer Incentive	11000.00
2191-110-212-0000	Volunteer Social Security	700.00
2191-110-213-0000	Volunteer Medicare	935.00
2191-110-230-0000	Workers' Compensation	25000.00
2191-110-311-0000	Accounting and Legal	5000.00
2191-110-314-0000	Property Tax Collection Fees	25000.00
2191-110-314-0001	Property Tax Collection Fees State	850.00
2191-110-315-0000	Election Expenses	.00
2191-110-318-0000	Fire Training	14000.00
2191-110-318-0001	Squad training	12500.00
2191-110-318-0002	Medic Training	6500.00
2191-110-318-0003	IT/website/email services	1550.00
2191-110-330-0000	Travel & meeting	1545.00
2191-110-360-0000		.00
2191-110-360-0001		.00
2191-110-410-0000	Office Supplies	2000.00
2191-110-420-0000	Squad Supplies	14000.00
2191-110-420-0001	Firehouse Supplies	5000.00

2191-110-420-0002	Fire Operation Supplies	2500.00
2191-110-599-0000	Other	3000.00
2191-110-599-0001	New employee expense	2000.00
2191-110-599-0200	SAFER New employee expense	2500.00
2191-220-122-0000	Sal – Twp Fiscal Officer Staff	.00
2191-220-190-0000	Full-time hourly wages	450000.00
2191-220-190-0001	FT – FLSA OT	22500.00
2191-220-190-0002	FT – OT Worked	67500.00
2191-220-190-0003	FFIC	5000.00
2191-220-190-0004	Inspections	20000.00
2191-220-190-0005	Intermittent hourly wages	130000.00
2191-220-190-0007	Term Life Premium	350.00
2191-220-190-0200	SAFER Full-time hourly wages	63000.00
2191-220-190-0201	SAFER FT – FLSA OT	1500.00
2191-220-190-0202	SAFER FT – OT Worked	3750.00
2191-220-211-0000	OPERS	.00
2191-220-212-0005	Social Security – Intermittent employ	9300.00
2191-220-213-0000	FT – Medicare	7902.50
2191-220-213-0005	Medicare – Intermittent employees	2250.00
2191-220-213-0200	SAFER FT – Medicare	925.00
2191-220-214-0000	Volunteer Firefighter’s Dependent Fd	.00
2191-220-215-0000	OP&FPP	130800.00
2191-220-215-0200	SAFER OP&FPP	16380.00
2191-220-221-0000	Medical Ins	80000.00
2191-220-221-0001	Health & Wellness	5500.00
2191-220-221-0002	Medical Ins deductible	10000.00
2191-220-221-0200	SAFER Medical Ins	16500.00
2191-220-221-0203	SAFER Medical Ins deductible	4500.00
2191-220-222-0000	Life Ins	2500.00
211-220-222-0200	SAFER Life Ins	250.00
2191-220-223-0000	Dental Ins	7000.00
2191-220-223-0200	SAFER Dental Ins	1200.00
2191-220-224-0000	Vision	4000.00
2191-220-224-0200	SAFER Vision	375.00
2191-220-229-0000	Other Insurance	7000.00
2191-220-229-0001	Other Insurance	.00
2191-220-229-0200	SAFER Other Insurance	650.00
2191-220-240-0000	Unemployment Ins	3120.00
2191-220-251-0000	Uniforms	13300.00
2191-220-251-0001	Gear repair	3500.00
2191-220-251-0200	SAFER Uniforms	2100.00
2191-220-310-0000	Prof & Tech	9000.00
2191-220-310-0001	Physicals and testing	16000.00
2191-220-310-0002	Ladder testing	5500.00
2191-220-310-0003	Background checks	2500.00

2191-220-310-0200	SAFER Background checks	2025.00
2191-220-321-0000	Copier machine	1700.00
2191-220-322-0000	Trash	.00
2191-220-323-0000	Vehicle repairs & maintenance	21000.00
2191-220-323-0001	All other repairs & maintenance	14000.00
2191-220-323-0002	Fire Station Repairs	3500.00
2191-220-323-0003		.00
2191-220-330-0000	Travel & Meeting Expense	3000.00
2191-220-341-0000	Telephone	7805.00
2191-220-342-0000	Postage	250.00
2191-220-351-0000	Electricity	6500.00
2191-220-352-0000	Water & Sewer	1000.00
2191-220-353-0000	Gas	10000.00
2191-220-360-0000	Contract Services	.00
2191-220-380-0000	Insurance	30000.00
2191-220-420-0000	C200 vehicle fuel	1500.00
2191-220-430-0000	Small tools & equipment	6500.00
2191-220-430-0001	Small tools & equipment	5500.00
2191-220-510-0000	Dues & Subscriptions	2000.00
2191-220-591-0000	Other Organizations	250.00
2191-220-599-0000	Misc Exp	21475.00
2191-220-599-0001	Fire Prevention	3500.00
2191-220-559-0002	VIP	1000.00
2191-220-599-0003	Fuel	19000.00
2191-220-599-0004	C/O	399076.60
2191-220-599-0005	Misc	5000.00
2191-220-599-0006	Misc	.00
2191-220-599-0007	Misc – Property taxes	4100.00
2191-220-599-0100	Misc	.00
2191-220-740-0005	Equipment	.00
2191-760-720-0000	Building	35000.00
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	5000.00
2191-760-740-0003	Capital Purch – Radio Equipment	5000.00
2191-760-740-0004	Capital Purch – Personal Gear	11000.00
2191-760-740-0005	Capital Purch – Specific items	131850.00
2191-760-740-0006	Grant program	.00
2191-760-740-0007	Grant program	.00
2191-760-740-0100		.00
2191-760-740-0200	SAFER Gear	7500.00
2191-760-750-0000	Reserve for future equipment purch.	175000.00
2191-910-910-0000	Transfer out	.00
	Subtotal Fire	2201264.10
Recreation Comm.		

2192-110-315-0000		
2192-110-315-0001		
2192-120-314-0000	Property Tax Collection Fees	4400.00
2192-120-314-0001	Property Tax Collection Fees – State	250.00
2192-120-314-0002		2000.00
2192-120-315-0000	Election Expenses	4000.00
2192-120-351-0000	Electricity	2000.00
2192-120-599-0000	Other	260000.00
2192-120-599-0001	Other	47884.09
2192-120-599-0002		.00
2192-760-740-0000		.00
	Subtotal Recreation Comm	320534.09
Opera House		
2193-110-190-0000	Salaries	.00
2193-110-211-0000	OPERS	.00
2193-110-213-0000	Medicare	.00
2193-110-314-0000	Tax collection fees	1000.00
2193-110-360-0000	Contracted Services	1500.00
2193-110-599-0000	Other	92245.93
2193-330-300-0000		.00
2193-610-351-0000	Electricity	1005.00
2193-610-352-0000	Water & Sewer	1000.00
2193-610-353-0000	Natural Gas	4505.00
2193-610-360-0000	Contracted Services	26140.00
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	127395.93
Preservation Levy		
2195-110-311-0000	Accounting and Legal Fees	10001.00
2195-110-314-0000	Property Tax Collection Fees	17000.00
2195-110-314-0001	Property Tax Collection Fees – State	1000.00
2195-110-319-0000	Appraisal	15000.00
2195-110-319-0001	Environmentals	15000.00
2195-110-599-0000	Other Expenses	12000.00
2195-110-599-0007	Other – Real Estate Taxes	6400.00
2195-760-710-0000	Land	4342535.20
2195-760-710-0001	Land – Notes for purchases	7500.00
	Subtotal Preservation Levy	4426436.20
Kendal TIF		
2901-760-311-0000	Accounting and Legal	12000.00
2901-760-314-0000	Tax collection fees - County	6000.00
2901-760-314-0001	Tax collection fees - State	.00

2901-760-700-0000	Capital Outlay	146414.77
	Subtotal for FEMA	164414.77
Cem Beq – UnRestr		
2902-410-599-0000		16822.84
2902-410-599-0001		10000.00
2902-760-360-0000		.00
	Subtotal Unrestr Cem Beq	.00
	Subtotal	26822.84
FEMA - payments		
2903-330-599-0000		.00
	Subtotal FEMA payments	
Fire Dept Equip Res		
4902-760-740-0000	Current equipment purchase	35000.00
4902-760-740-0001	Reserve balance	1088759.65
	Subtotal Fire Dept Equip Res	1123759.65
Cem Beq – Restrict		
4951-760-740-0000	Non-expendable	.00
	Subtotal Restrict Cem Beq	.00
	Grand Total	11613559.88

On a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote, the following appropriation transfers were approved:

From 2031-330-240-0000	R&B – Unemployment	100.00
To 2031-330-599-0006	R&B – Special Project	100.00
From 2031-330-599-0000	R&B – Other	2,001.00
To 2031-330-360-0006	R&B - Culvert Installation	2,001.00
From 2041-410-316-0000	Cem – Engineering	500.00
To 2041-410-323-0000	Cem – M&R	500.00
From 2031-330-599-0000	Cem - Other	1,500.00
To 2031-330-599-0008	Cem – Safety Equip Purch	1,500.00
From 2192-120-599-0000	Parks – Other	5,000.00
To 2192-120-599-0001	Parks – Other	5,000.00
From 2195-760-710-0000	Open Space – land	10,001.00
To 2195-110-311-0000	Open Space – legal	10,000.00

On a motion by Trustee Abraham and a second by Trustee Mason, by a unanimous affirmative vote the following warrants, debit memos, EFT's, along with then and now certificates if applicable, were approved for payment:

E2073	Abraham	983.12	E2074	Barnhill	416.05
E2075	Baucher	244.91	E2076	Binckley	1454.74
E2077	Bishop	1007.22	E2078	Borden	1243.29
E2079	Bowman	1539.30	E2080	Butt	727.15
E2081	Coyle	269.68	E2082	Curtis	2264.70
E2083	DuBeck	429.63	E2084	Duncan	406.11
n/a	Engle	.00	E2085	Essick	412.12
E2086	Gottfried, N.B.	265.65	E2087	Habig	821.53
E2088	Hall	1544.00	E2089	Harrison	237.09
E2090	Henry	650.88	E2091	Hill	238.27
E2092	Huhn	733.70	E2093	Hussey	2452.66
E2094	Jones, A	324.52	n/a	Jones, B	.00
E2095	Kennedy	72.08	E2096	Lynn	117.49
E2097	Mason	951.40	E2098	May	561.45
E2099	Meisenhelder	568.83	E2100	Moore	43.52
E2101	Pack	55.44	E2102	Principe	166.44
E2103	Reece	950.31	E2104	Riley	267.58
E2105	Smith, D.	356.47	E2106	Thomas	127.12
E2107	Thompson	2438.96	6005	PNB – IRS	5426.21
6006	OIT	1974.24	6007	GIT	685.25
6008	SDIT	127.66	6009	Deferred Comp	1775.00
6010	AFLAC	504.72	6011	Granville Township	2743.60
6012	NIT	92.07	6013	HIT	7.53
6014	JIT	7.55	6015	PNB – Col	9.36
6016	S. Mershon	762.50	6017	Nextel	230.10
6018	United Aggregates	2574.90	6019	Standard Ins Company	182.00
6020	Ohio Public Entity Cons	1896.95	6021	ELM Recycling	555.11
6022	Lake's End	154.95	6023	Lawson Products	383.47
6024	LE King & Son	1440.00	6025	Wendy Lewis	60.00
6026	Granville Rec Comm	95000.00	6027	Morrow & Erhard LPA	3540.00
6028	Finley Fire	4196.64	6029	Office Equip Fin Serv	99.00
6030	Ohio Fire Chief's Assoc	70.00	6031	Richardson Glass	328.00
6032	B&C Communications	496.10	6033	Finley Fire	1200.00
DM24	Windstream	451.60	DM25	AEP	119.06
DM26	Village of Granville	312.00	DM27	Columbia Gas	2876.84

I hereby certify that the funds were on hand or in process of collection and properly appropriated for payment of the aforementioned warrants.

Norman S. Kennedy, Fiscal Officer

On a motion by Trustee Abraham and a second by Trustee Habig, with Abraham yes, Habig yes and Mason yes, the meeting was moved into executive session for the purpose of discussing possible property acquisition under ORC 121.22(G)(2).

After a period of discussion on a motion by Trustee Habig and a second by Trustee Abraham, by a unanimous affirmative vote it was agreed to return to regular session. There being no further business the meeting was adjourned at 8:10 PM.

2009 Budget Narrative by Fiscal Officer Norman Kennedy

Development of the Permanent Appropriations

The township has been operating using temporary appropriations since the beginning of the year. These numbers were based on the unencumbered cash carried over in each fund at the end of last year.

The process of developing permanent appropriations may begin upon receipt of a Certificate of Estimated Resources (for 2009) from the County Auditor – this Certificate displays the amount of money that is estimated to be available for expenditure by Fund (unencumbered beginning cash balance, plus estimated other income amounts, plus the Auditor’s calculation of the maximum real estate taxes Granville Township could receive from its property valuation times the various township levy tax rates).

The majority of township funding comes from property tax receipts. The Village of Granville is still part of the Township and therefore all of the township’s property tax levies, with the exception of the majority of its Road and Bridge Levies, are paid by all of the residents in the community. In accordance with HB920 (implemented in 1976) once a levy is passed it continues to collect on average the same dollar amount (with the exception of new construction) each year.

Thus levies normally are proposed to raise more money than needed in their initial years so that “the additional initial amount raised” is available to subsidize during the tail-end period when expenditures exceed levy proceeds. When the excess runs out expenditures must be reduced or a new levy is needed.

1. By law the township cannot appropriate more than the numbers received from the County Auditor. It should be noted that just because figures have been provided by the Auditor doesn’t mean that:
 - a) the money will actually be received by the end of the year – Kennedy indicated that as Fiscal Officer he monitors the receipt of funds throughout the year and has upon occasion had to recommend the reduction of estimated revenues along with a corresponding decrease in appropriations in order to make sure the township complies with state law and its various Funds do not become overdrawn.
 - b) the money will be received prorata over the year. The township must have cash on hand to pay bills. This is the reason for having to budget carryover money in order to be able to pay bills and meet payroll before property tax revenues are first received in March of each year.
2. Kennedy indicated he normally uses the full amount of the estimated revenues for use in preparing the permanent appropriations for the year. This time, for the first time, he has reduced certain of the estimated real estate tax receipts by 5% because of the uncertainty of property tax collections. The Auditor’s calculation is only an estimate of the maximum the township could receive. It does not take into consideration delinquent

taxes. Recently there were 28 houses in Granville in foreclosure. It is not known how many are or will be past due in their real estate tax payments. If the County Treasurer doesn't receive the money it is not available to be paid to the township and therefore can't be spent.

3. He begins the process by entering the expenditure amounts that he knows must be paid based upon law and the amounts that the township has historically paid in the form of tax collection fees, salaries in various funds, related payroll taxes, UAN computer/software licensing fees, insurance premiums, repayment of debt, County Health Department assessment, Board of Election fee deductions etc. Each year there seems to be more money required to be set aside in these categories and less available for "discretionary" spending.

4. At this point, Roads Supervisor Travis Binckley becomes involved in the planning and budgeting for the Motor Vehicle Fund, the Gasoline Tax Fund, the Road and Bridge Fund, the Cemetery Fund and the Cemetery Bequest Fund. He indicated that he; Binckley and Trustee Abraham have met and recommend the proposed permanent appropriations in these funds for consideration by the other trustees.

5. In addition to the roads Kennedy has also met with Fire Chief Jeff Hussey regarding the Fire Fund and the Capital Equipment Reserve Fund. He indicated that he; Hussey and Trustee Mason have met regarding the operation of the fire department and recommend the proposed permanent appropriations for consideration by the other trustees.

6. In addition he has completed work on the remaining township Funds (General, Rec Commission, Opera House, Kendal TIF, and FEMA funds. He recommends the proposed permanent appropriations in those funds for consideration by the trustees.

Granville Township uses Fund Accounting as mandated by the State. The township's financial statements are prepared on a cash basis with the only form of accrual entries being purchase orders used to encumber funds for future expenditure.

The township has the following funds and sources of income:

- A. **General Fund** [No. 1000] – Expenditures may be made from the General Fund for any legal purpose. Types of expenditures are:
 - 1) Administrative (110) for operation of the township
 - 2) Zoning – (130) for carrying out the zoning function
 - 3) Parks (610) – for development and maintenance of the parks owned by Granville Township, other than expenditures made by the Granville Recreation Commission which is a separate 501©(3) corporation.
 - 4) Roads – (330) – There may be expenditures for road purposes however no paving has been paid for from the General Fund since 2001 because of pressure on sources of general fund money.

The General Fund has the following sources of income:

1. Property taxes from inside millage. In 2004 the township received approximately \$78,000 from the .3 inside millage. Beginning in 2005 the .3 was reduced to .1 (approximately \$23,000) to correct an inside millage allocation problem with the local school district (from 1933). In 2009 we should receive approximately \$30,500 from this .1 mill.

2. Fees for zoning permits and transactions – these fees are used to offset the cost of this service. I anticipate this could be around \$10,000 this year. If we do not receive that much then the money budgeted to pay the zoning inspector will be reduced accordingly.
 3. Local Government Funds – This money is paid to local political subdivisions (Cities, Villages, Counties, School Districts and Townships) by the State of Ohio. Unfortunately with the State budget problems this has been an attractive source of funds to be used to balance the State budget. The amount has been reduced, or at least not increased in the recent past. In addition, rather than guaranteeing an amount based upon a formula, the State has changed the amount to be paid to the amount it receives. Thus we get to share in the State's financial pain.
 4. Inheritance or Estate Tax - This is a tax levied on the value of a descendant's estate. We do not budget for these monies as you never know when someone will die. Several years ago the State transitioned the minimum taxable estate from \$25,000 to its present level of \$338,000 while also increasing the township's share from 64% to 80%. The inheritance tax is unpopular on both a state and federal level. Earlier this year Representative Jay Hottinger introduced legislation to raise the minimum taxable estate level and index it for future automatic increases. His legislation would give us 100% of the tax instead of the state receiving 20%. It is hard to say where this legislation might go. Perhaps a bigger impact is the fact that the stock market has declined so significantly, thus reducing the amount we would receive. I anticipate using this unbudgeted money to make significant payments against the cost of borrowing to construct the township garage. Until the loan is repaid we must make \$74,000 annual payments from the Roads Fund.
 5. Liquor and cigarette permit fees – These have always been minimal in amount.
 6. Interest – This is the amount earned by investment of cash balances. Economic conditions have resulted in lower interest rates and significantly reduced this source of revenue.
- B. **Motor Vehicle Fund** [No. 2011] - Expenditures from this fund may only be made for road purposes. We use this account to pay for materials such as gravel, cold patch etc. A portion of the State license plate fee is paid to the townships and is based upon the number of miles of roads maintained by the township. Unlike the Village, we do not have our own supplemental portion of the license plate fee.
- C. **Gasoline Tax Fund** [No. 2012] – Expenditures from this fund may only be made for road purposes. This account is used primarily to pay for the Road Superintendent's salary and benefits costs. The State did implement a phased in increase in the State's gasoline tax a portion of which went to townships. As you may be aware governmental units are complaining that between less driving (because of the economy and the high cost of gasoline) and improved vehicle economy standards there is less gasoline tax to be received. I have reduced the estimate for 2009.

- D. **Road and Bridge Fund** [No. 2031] - Expenditures from this fund may only be made for road purposes. The township has a 2.75 mills outside (voted) levy and a 2.3 mills inside (un-voted) levy that raise money for this Fund. Obviously big drains on this fund are escalating petroleum costs which cost us in terms of paving and fuel and also the cost of road salt.
- E. **Cemetery Fund** [No. 2041]- Expenditures from this fund may only be used for cemetery purposes which includes the operation of Maple Grove and Philipps Cemeteries as well as an annual contribution of \$20,712.37 for the operation of Old Colony Burying Ground which is maintained as a Union Cemetery by the Village and Township. Sources of revenue are the .5 mill voted levy and the sale of burial rights (plots) and fees for services.
- F. **Fire Fund** [No. 2191] - Expenditures from this fund may only be used to provide for Fire and EMS services to the community. As you are aware the township assumed direct responsibility for operation of the fire department in January 2007 to provide these services for both Village and Township residents. Fire Department revenue comes from three property tax levies totaling 4.8 mills which is among the lowest tax rates in the county. In addition, money is received from service contracts with McKean and Union Townships for these services as well as a donation from Denison, in lieu of property taxes. Chief Hussey has also been very successful in receiving grant monies, but we do not budget for these grants until they are approved by the granting agency.
- G. **Recreation Commission Fund** [No. 2192] – Expenditures from the fund may only be used to provide funding to the Granville Recreation Commission which provides services to the township and the Granville Community. Its source of revenue is one property tax levy of 1 mill. I expect that the GRC will continue to function until such time as the newly formed Joint Recreation District passes and begins to collect its own levy. At that time we will no longer collect this levy.
- H. **Open Space Preservation Fund** [No. 2195] – Expenditures from the fund may only be used for purchase of property and development rights (conservation easements). Its source of revenue is two property tax levies totaling 3.5 mills.
- I. **Opera House Fund** [No. 2193] – This is a special fund containing the insurance proceeds (and subsequent earnings on the money) from a building fire. Expenditures from this fund may be made for any purpose for which General Fund money may be expended. Its source of current revenue is interest income.
- J. **FEMA/OEMA Fund** [No. 2901] – We are required to have this fund in order to record the receipt of FEMA/OEMA monies. If we are being reimbursed for funds already expended then the money is subsequently transferred from here to the fund from which it was spent.
- K. **Kendal Tax Increment Financing (TIF) Fund** [No. 2902] – This fund receives the property tax money paid by Kendal on the Kendal TIF assets. Approximately

70% of the money received into this fund is disbursed to the Granville School District as this is a non-school TIF. The remainder is paid back to Kendal in satisfaction of a 5% note issued by the township to Kendal in lieu of issuing bonds (with the related bond issuance expenses) to pay it for construction of township trustee approved infrastructure improvements.

L. **Cemetery Bequest Fund** [No. 2902] - The Township has two Bequest Funds, one is restricted as to expenditure and the other, which receives the income from the restricted fund, can make expenditures for specific requests of the grantors and general cemetery expenditures.

M. **Capital Projects Fund** [No. 4902] – This fund was established to set aside money as funded depreciation for “big ticket” fire department equipment so that we have money available to pay for the equipment rather than having to borrow.

The dollar amount available for expenditure each year is certified to the township by the County Auditor and is based upon unencumbered carryover cash and anticipated current year revenues. It is important to have carryover cash as the majority of the township’s funds are in the form of property taxes which are not collected by the County until February and distributed until March or April of each year. We must have money to pay our employee and vendor bills while awaiting the property tax distributions. In order to expend money the Township Trustees must appropriate, by Fund, money in categories for expenditure. This process must be completed before the end of March each year. During the remainder of the year funds may be transferred between appropriation accounts but cannot be increased in total unless there is an additional certification from the County Auditor of anticipated new monies. If during the course of the year it is determined that estimated revenues are too great then a new, lower, certificate must be requested and the appropriations related to that revenue must also be decreased.

Things that make it difficult to establish a budget are changes by the legislature and outside influences. A township is a statutory form of government whose operation is controlled by the state legislature. Some of the things done by the legislature the past few years affecting the township’s budget are as follows:

1. Reduction of Local Government Funds.
2. Decision to eliminate the personal property tax and replace it with the a new Commercial Activities Tax. The State has said they will continue to subsidize this lost revenue, based upon the amount received back in 2002, phased out over a 17 year time period. This remains to be seen.
3. The State also provided a \$25,000 property valuation exemption for residents aged 65 or greater. Again, we are supposed to be made whole by the State for the lost revenue, until they for forced to renege on this commitment.
4. Decision to increase the size of the minimum taxable estate from \$25,000 to \$338,000. While the State did increase the allocated percentage from 64% to 80% this did not offset the loss in revenue. I also commented that there is pressure to do away with or at least reduce the impact of the estate tax.

5. On the plus side the State did increase the gasoline tax over the next three years; subject, to decreased driving and more fuel efficient cars which may ultimately decrease the amount of tax received by the township.

External influences:

1. Granville Township's inside millage was reduced from .3 mill to .1 mill costing approximately \$55,000 per year in General Fund revenue.
2. Township government is subject to inflationary increase in the cost of delivering its services. Rock salt applied to the roads in winter has gone from \$20 per ton to \$55 per ton in 2008. Our paperwork is in for the 2009-10 ODOT salt contract but who knows what the price will be. Asphalt has increased from \$25 per ton to \$51 per ton in 2008. Paint used to line the roads can no longer contain lead and must therefore be applied annually instead of every two to three years at a cost of \$15,000 per year for the paint plus the labor and equipment cost. Employees receive periodic raises and the State is planning to increase the cost of the employer's share of the retirement plan. The Township pays market price for its fuel and has seen a significant increase in this cost. Cost of natural gas to heat township facilities increases. The new garage will be better insulated and contain a radiant heating system in hopes of increasing efficiency and reducing heating bills.
3. In addition to inflationary increases in price there are also instances where cost of delivering services is driven by factors beyond the control of the township:
 - a. The amount of snow and ice and the number of times it happens during the winter affect the cost of overtime, fuel, rock salt and wear and tear on equipment.
 - b. The Township averages 50 – 60 burials per year. If 50% of these burials have a new monument and each of the 27 monuments takes an additional 3 minutes to weed whip around that is approximately 1.33 hours of additional labor per week during the growing season or about 27 hours of additional work. Each year the amount of additional time increases by that same amount and eventually you must add a new employee.
 - c. There have been approximately 6,000 burials in Maple Grove Cemetery. Prior to 2002 the cemetery records were maintained on paper card stock making them difficult to use and protect from fire and destruction. During 2009 we will complete conversion to the UAN cemetery software system which will provide us with more timely and accurate information.
 - d. More people are moving into the township which increases the demand for township services. As I indicated earlier the majority of our revenues come from property taxes. Approximately 80% of our tax base comes from Residential and Agricultural properties. The township receives approximately 20% of the property taxes paid by a residence and in some instances this does not cover the cost of services that may be provided.