



HAMILTON TOWNSHIP

HAMILTON TOWNSHIP ADMINISTRATION

Darryl Cordrey – *Board Chair*
Joe Rozzi – *Trustee*
Mark Sousa – *Trustee*
James Hunter- *Fiscal Officer*

7780 South State Route 48
Maineville, Ohio 45039
Phone: (513) 683-8520
Fax: (513) 683-4325

Township Administrator

Brent Centers
(513) 239-2372

Finance Coordinator

Ellen Horman
Phone: (513) 239-2377

Human Resources

Kellie Krieger
Phone: (513) 239-2461

Economic Development and Zoning

Alex Kraemer
Phone: (513) 683-8520

Public Works

Kenny Hickey – Director
Phone: (513) 683-5360

Police Department

Scott Hughes – Police Chief

7780 South State Route 48
Maineville, Ohio 45039
Phone: (513) 683-0538

Fire and Emergency Services

Brian Reese – Fire Chief

69 West Foster-Maineville Rd.
Maineville, Ohio 45039
Phone: (513) 683-1622
(513) 899-1967

TRUSTEE MEETING AGENDA 2/19/2020

6:30 PM

- Roll Call
- Pledge of Allegiance
- Approve of the Clerk's Journal and Accept the tapes as the Official Minutes of the February 5, 2020 Township Trustee Meeting
- Bills before the Board

Presentations

- Drug Task Force 2019 Report– *Major Arrasmith*
- Swearing in Fire Fighters

Public Comments

Human Resources

- Cemetery Deed

New Business

- Motion: Large Purchase Order (Public Works)
- Motion: Enter into contract with Spectrum for phone services
- Resolution 20-0219: Lighting District Fund Transfer

Human Resources

Fiscal Officer

- 2019 Financial Statement review
- Fiscal Report

Administrator's Report

Trustee Comments

Executive Session

- In reference to O.R.C. 121.22 (G) (2)
 - (G) (2): To consider the sale or disposition of property

Adjournment

The agenda is to give an idea of the various discussions before the Board. The time and order of Agenda items is subject to change in order to maintain efficiency and timeliness of the meetings. Citizens may address the Board under the Public Comment section of the agenda.

The following guidelines protect your rights as well as those of others:

1. *Speakers must state their name and full address for the record.*
2. *The Board Chair will recognize each speaker, and only one person may speak at a time.*
3. *Speakers will address any and all comments to the Board of Trustees and Fiscal Officer. The Board may request further information from staff at their discretion.*
4. *Anyone who willfully disrupts a Board meeting may be barred from speaking further, or may be removed from the meeting and detained by officers of the Hamilton Township Police Department. (ORC 505.09; ORC 2917.12)*

Hamilton Township Trustees Meeting

February 5, 2020

Trustee Board Chairman, Darryl Cordrey, called the meeting to order at 9:00a.m. Mr. Cordrey, Mr. Rozzi, and Mr. Sousa were present.

Mr. Cordrey explained an issue with Resolution 20-0205D at the request of Mr. Centers. There is some contract language that needs to be finalized. Mr. Centers explained that this is for the Warren County Drug Task Force and they itemize every jurisdiction listed within the Resolution and they are adding an additional one so if we pass this today, we would just have to bring it back and ask for an MOU so the County asked us to hold off until they draft a new one.

Mr. Cordrey made a motion with a second from Mr. Rozzi to remove Resolution 20-0205D from the agenda.

Roll call as follows: Darryl Cordrey Yes
Joe Rozzi Yes
Mark Sousa Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve of the clerk's journal and accept the tapes as the Official Meeting Minutes of the January 17, 2020 Trustee Retreat Meeting.

Roll call as follows: Darryl Cordrey Yes
Joe Rozzi Yes
Mark Sousa Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve Payroll for pay cycle December 29, 2019 – January 1, 2020, Electronic Fund Transfer Direct Deposit Vouchers 1177152258 – 1177152261 and 1177194100 - 1177194166.

Roll call as follows: Darryl Cordrey Yes
Joe Rozzi Yes
Mark Sousa Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve the withholding payments for payment cycle December 29, 2019 – January 11, 2020, checks numbered 31582680 – 31582683 and 31586122 – 31586145.

Roll call as follows: Darryl Cordrey Yes

Joe Rozzi	Yes
Mark Sousa	Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve billing invoices for payment cycle January 20, 2020 – January 24, 2020, checks numbered 81095 - 81107.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve billing invoices for payment cycle January 27, 2020 – January 31, 2020, checks numbered 81108 - 81115.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve Payroll for pay cycle January 12, 2020 – January 25, 2020, Electronic Fund Transfer Direct Deposit Vouchers 1177877256 – 1177877324.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve the withholding payments for payment cycle January 12, 2020 – January 25, 2020, checks numbered 31640873 – 31640920.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Motion made by Mr. Cordrey with a second by Mr. Rozzi to approve billing invoices for payment cycle February 3, 2020 – February 7, 2020, checks numbered 81116 - 81162.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Public Comments

Mr. Cordrey opened the floor to public comments at 9:03am.

No comments were made therefore Mr. Cordrey closed the floor to public comments at 9:03am.

Human Resources

Human Resources Manager, Ms. Kellie Krieger, requested a motion to update the active Hamilton Township roster with the following changes; remove John French effective January 31, 2020, Chris Glancy effective January 20, 2020, James Reist effective January 14, 2020, and Jarod Shelley effective January 27, 2020. All employees have submitted their formal resignation to Chief Reese.

Mr. Cordrey made a motion with a second from Mr. Rozzi to remove the above mentioned personnel from the Hamilton Township Employee Roster.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Ms. Krieger requested a motion to promote Mr. Kyle Hannigan effective January 26, 2020 as well as Mr. Jason Brown effective February 9, 2020, to full time Firefighter/Paramedics. Both will be filling existing open positions.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve the promotion of Mr. Hannigan and Mr. Brown.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Ms. Krieger requested a motion to hire Mr. Matthew Lepper effective February 14, 2020 as a part time Firefighter/EMT as well as Mr. Keegan Duffens, pending the completion of our pre-hire requirements.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve of the above-mentioned part time hires.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Lastly, Ms. Krieger requested FMLA for Mr. Kyle Treon. He is currently employed with our Police Department and meets the paternity FMLA qualifications. He would like this to begin approximately February 29, 2020. He will utilize sick, comp and vacation time for this leave.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve an FMLA request for Mr. Treon.

Roll call as follows: Darryl Cordrey Yes
Joe Rozzi Yes
Mark Sousa Yes

Public Hearing

Mr. Cordrey made a motion with second from Mr. Rozzi to open the Public Hearing at 9:06 am.

Roll call as follows: Darryl Cordrey Yes
Joe Rozzi Yes
Mark Sousa Yes

Mr. Cordrey explained the manner that the hearing would be conducted by beginning with swearing in anyone who wishes to speak on this project both in support and opposition, next will be a staff report presentation, the applicant will have the opportunity to speak, members of the public can speak, deliberations will begin and then a motion will be made to either approve or deny this project.

Mr. Cordrey asked any persons wishing to offer testimony or speak during the hearing to please stand; an oath was administered.

Mr. Kraemer presented the staff report stating that this is the final site plan for the Little Miami Junior High and High School additions. This was heard before the Zoning Commission on December 9, 2019. The applicant is Emersion Designs. The High School is located at 3001 US 22/3 and the Junior High is located at 5290 Morrow-Cozaddale Rd. The existing site is zoned R-1 Single Family Residential. Little Miami School District purchased the property in 2002. The high school was constructed in 2000 and was remodeled and expanded in 2008. The Junior High was constructed in 2008. Mr. Kraemer explained that since he was unable to determine the original plans for the high school, he wanted to make sure that it went before the Zoning Commission before being heard by the Trustees.

The high school addition is the smaller of the two but still significant at 32,923 sq. ft. The junior high addition is larger at 56,478 sq. ft. The junior high additions will consist of classroom flex area, administrative conference rooms as well as music storage. The high school additions will consist of two different areas; building 1C and building 2B. Building 1C will be classrooms along with a two story, open flex area. Building 2B is a multi-use Physical Education building that will consist of one multi-use P.E. room, athletic offices, support functions (restrooms, etc.), additional male and female locker rooms will be bid as an alternate to this portion of the project.

The additions meet all of our current setback requirements per our Zoning Code. Architecturally they will be matching the high school additions to the same brick that they buildings were constructed of. The junior high is very close but just a little different as the same bricks are no longer fabricated.

The current parking requirements, per our zoning code, is 122 spaces for the junior high. They went ahead and planned 135 spaces for school days with an additional 64 spaces for special events.

There was a lot of discussion about landscaping during the Zoning Commission meeting. They are recommending to not require any additional landscaping at this time. The lighting and photometric plans do meet our zoning requirements.

Zoning Commission recommends approval for the Little Miami High School and Junior High additions with the following conditions:

- Waive the landscaping requirements listed in the Hamilton Township Zoning Code, Chapter 8, sections B and E for both additions. (ZC feels that adding any landscaping could be dangerous by blocking view and these expansions are not being built outside of the existing site boundaries);
- Compliance with the Ohio Department of Transportation (ODOT) requirements to extend the left turn lane on State Route 22/3 to Morrow-Cozaddale Road and add a right turn lane from State Route 22/3 to the back bus parking lot of the High School. The extension of the left turn lane will require widening State Route 22/3 on either side.
- Approval by the Warren County Soil and Water Conservation District for the storm water pollution prevention plan and concrete wash out plans, preserve and/or mark off Big Foot Run during construction and obtain an Earth Disturbing permit prior to the issuance of the Zoning certificates;
- Approval of the public water and sewer plans by the Warren County Water and Sewer Department prior to the issuance of Zoning certificates;
- Approval of the Traffic Impact Analysis by the Warren County Engineers Office and ODOT prior to the issuance of any Zoning certificates. Mr. Kraemer mentioned that he spoke with Dave Mick from the Engineer's Office and he recommended staggering start times for the schools based on the traffic study as that may alleviate some of the traffic concerns.

Mr. Cordrey asked why traffic is involved as he believes that the expansion of the building has nothing to do with traffic. He asked if the Engineer's Office was taking the time to address this issue now instead of waiting for more students to enroll once the expansions are complete. Mr. Kraemer agreed that is his belief as well.

Mr. Sousa asked what the preservation/marking off of Big Foot Run during construction would entail. Mr. Kraemer commented that he believes it would need to be done during certain phases of these builds. Mr. Sousa further elaborated that it seems to be a requirement to prevent the water from becoming contaminated in any way.

Brett Macht with Emersion Design confirmed that he had been sworn in. The big picture with the expansion of the Junior High is to bring sixth grade to this location so that is a big driver to address the traffic. A lot of those changes are being made internally on the side with the changes to buses and parent drop off/pick-up is happening. Even with those changes, ODOT wanted to take a closer look at the intersection on 22/3 and Morrow-Cozaddale Rd. With respect to the brick, they are doing everything that they can to match the existing brick as closely as possible; if they cannot, they will add complimentary brick colors that match the existing color pallet.

Mr. Cordrey invited anyone in favor of the project to step forward. No comments were made.

Mr. Cordrey invited anyone in opposition of the project to step forward. No comments were made, therefore Mr. Cordrey made a motion to close the public hearing portion of this meeting at 9:18 am. There was a second from Mr. Rozzi.

Roll call as follows:

Darryl Cordrey	Yes
Joe Rozzi	Yes
Mark Sousa	Yes

Mr. Cordrey made a motion to approve Resolution 20-0205; a resolution granting an approval with conditions for the final site plan review for the Little Miami High School and Junior High additions at 3001 State Route 22 & 3, Hamilton Township, Warren County, Ohio 45152 and 5290 Morrow-Cozaddale Road, Morrow, Ohio 45152. There was a second from Mr. Rozzi.

Roll call as follows:

Darryl Cordrey	Yes
Joe Rozzi	Yes
Mark Sousa	Yes

Township Current Business

-Motion: Increase Fire Dept. part time salary

Chief Reese stated that the part time Firefighters have not had an increase in pay since 2015 and we are now below market standards. We do have a considerable amount of turnover for our part time Firefighter's. This proposal will replace the yearly bonus that we have given to the part timers for the last few years. We were well ahead the market pay in 2015 and have lost ground so he would just like for us to bring the pay up to comparable departments part time salaries.

Mr. Rozzi asked about us just rolling four employees off of the roster.

Chief Reese replied that those were due to receiving full time offers elsewhere.

Mr. Rozzi asked what our part time staff looks like?

Chief Reese stated that we have a lot of holes. We have two in process right now but we could use at least six more part timers total.

Mr. Sousa asked if we have that many openings, at what point does it impact the ability to perform day-to-day operations?

Chief Reese stated that it began impacting us two to three years ago and that is why we actually started increasing our full time staff. We have added two additional full timers and will be adding one more this year. We also have programs such as putting our part timers through medic school which requires them to commit to our department for a minimum of three years. Those are the members that he is hiring full time right now. Increasing the pay does not necessarily bring people in. It more or less just keeps the market competitive and pays people what they should be making. People go where they want to work and departments are currently hiring Firefighter/EMT's instead of the advanced Firefighter/Medic's just to fill holes.

Mr. Cordrey asked how many full time positions we have open right now including the one additional that was budgeted for this year?

Chief Reese explained that we just have the one that is not filled. The two gentlemen that were promoted will move us to 22 full timers.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve the part time Fire Department pay as follows with immediate implementation retroactively to January 1, 2020;

- Part time Fire Fighter/Basic EMT to \$15.50-\$16.50 per hour.
- Part time Basic Fire Tech to \$17.00-\$18.00 per hour.
- Part time Lieutenant and Fire Tech to \$17.50 per hour.
- Part time Fire Fighter/ Paramedic to \$18.00-\$19.00 per hour

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

-Resolution 20-0502A: Independent Energy Consultant Contract (Natural Gas Aggregation)

This resolution approves the natural gas supply contract to support the continuation of the Township's Natural Gas Aggregation Program and approving the contract executed by the Township Administrator on behalf of Hamilton Township.

Mr. Centers explained that he and Ms. Horman have met with our contractor over the last few months. We have had a variable rate so in the winter months we have had a little better of a rate than the summer months where Duke may offer a better rate. Overall we have had a better rate than their competitors across the year. The last agreement was a variable and over the last year

the rate has been a 3.63; 2018 was a 3.99; 2017 was 4.26. This new contract will be a fixed rate across the board at 3.49 so it will be a reduction and a steadier rate for our residents. This aggregate agreement will be in effect from April 2020 - March 2024. This rate has never averaged this low in the past 10 years so we locked it in. Every resident has the option to opt out of this program if they would like to shop rates themselves.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve Resolution 20-0205A.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

-Resolution 20-0205B: Entering into contract with Warren County for Salt Purchasing for the 2020-2021 winter season

This is the same contract that we enter into each year with Warren County for salt purchasing for the upcoming winter season. This contract allows Warren County to buy the salt in larger quantities resulting in a more economic price for the Township.

Mr. Centers explained that we currently have around 1200 tons and our max capacity is 1400 tons so we do not see us purchasing a large amount.

Mr. Cordrey asked when the most advantageous time to purchase salt is?

Mr. Centers stated that the summer is the best time when the prices are low and this is for six months. We have budgeted for salt purpose however we do not see it happening right now. We have had our current salt for roughly two years.

Mr. Sousa asked for clarification that we do not allocate a large amount for salt meaning if we do not purchase salt we will use those funds on infrastructure and maintenance on the roads. This is correct.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve Resolution 20-0205B.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

-Resolution 20-0205C: Enter into contract with Warren County for 2020 Resurfacing, Sealing and Striping Projects

This is the same contract that we enter into each year with Warren County Engineer's Office for the 2020 Resurfacing, Chip Seal, and Striping projects. Hamilton Township does not do chip seal

projects so we will not be purchasing those materials. This contract allows Warren County to buy the products in larger quantities resulting in a more economic price for the Township. The budget impact is \$599,403.10.

Mr. Hickey explained that we do not do the Chip Seal as that is for low volume roads such as anything below 40 mph and under. It is actually not good to have that in our subdivisions as those chips do come up over time and it is frowned upon by the EPA with all of the storm drains. The resurfacing lasts a lot longer as well.

Mr. Rozzi asked if there are any changes in their schedule as for when we will get our work completed?

Mr. Hickey stated that there will be a meeting about that once we go into contract. We have stressed our concerns with them that we have spent the most money out of the townships so we would like to be a higher priority. A list of all proposed roads will be available on our website.

Mr. Cordrey asked if the county will go back and resurface the area where the water main break occurred as it is still gravel.

Mr. Hickey explained that they will be doing that and he has asked for at least a week's notice so that he can do a press release for our residents.

Mr. Cordrey made a motion with a second from Mr. Rozzi to approve Resolution 20-0205C.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

Fiscal Officer's Report

Nothing to report at this time.

Administrator's Report

Mr. Centers stated that the Retreat on January 17, 2020 went very well. A full synopsis will be given at the next regularly scheduled meeting on February 19, 2020. Full meeting minutes were taken and will be available for review for the next two months.

Mr. Centers, Mr. Rozzi and Mr. Kraemer attended the Warren County Chamber Alliance Capital Drive-In in Columbus. They attended all of the meetings and then he and Mr. Rozzi met with the Directors of the Ohio EPA and Mr. Kraemer met with ODOT regarding the intersection and the issues at Mounts Park. These meetings went very well and now they have follow up's to conduct.

The last few meetings have taken place at abnormal times however starting February 19, 2020 we will start back on our regularly scheduled meetings at 6:30 pm.

Burger King has been a topic of discussion on social media so that was planned for the February 19, 2020 meeting. As their corporate office continues to do their paperwork, they have asked to move that hearing to the March 4, 2020 meeting.

The reason for hosting this meeting at 9:00 am is due to all three Board members will be attending the Ohio Township Association Conference. Current Township business will not be discussed however best practices will be gathered from around the State.

Trustee Comments

Mr. Rozzi expressed that the Drive-In was a very productive day as they met with all of our legislators. The meeting with the Ohio EPA gave us an indication that we are on the right track with Mounts Park.

Adjournment

With no further business to discuss, Mr. Cordrey made a motion with a second from Mr. Rozzi to adjourn at 9:37 am.

Roll call as follows:	Darryl Cordrey	Yes
	Joe Rozzi	Yes
	Mark Sousa	Yes

LEGISLATIVE COVER MEMORANDUM

Introduction: February 19, 2020

Effective Date: Next available date after passage

Agenda Item: **Motion**
To approve a Large Purchase Order of \$34,475.00 for a Joint & Invert Rehabilitation for Striker Road.

Submitted By: Kenny Hickey

Scope / Description: This P.O. is for the Joint and Rehabilitation for approximately 105 feet of a 96-inch reinforced concrete pipe around 6869 Striker Road. It is proposed to have 15 total joints rehabilitated with an 18-inch circumferential band line along with an invert lining from the 5:00 and 7:00 position for the entire length of like pipe.

Budget Impact: \$34,475.00

Vote Required for Passage: 2 of 3

**HAMILTON TOWNSHIP, WARREN COUNTY
Regular Purchase Order**

Office Of HAMILTON TOWNSHIP 7780 South State Route 48 MAINEVILLE, OH 45039-0699	Vendor National Gunite 111 Roosevelt Blvd Johnstown, PA 15906	Purchase Order Number: 5-2020 Total: \$34,475.00 Issue: 01/29/2020 Expires:
Ship To HAMILTON TOWNSHIP 7780 South State Route 48 MAINEVILLE, OH 45039-0699	Bill To HAMILTON TOWNSHIP 7780 South State Route 48 MAINEVILLE, OH 45039-0699	Miscellaneous Approval:
Terms		
Purpose		

Quantity	Unit	Item Description	Unit Price	Subtotal
1.00		Joint & Invert rehabilitation Stricker Rd.	\$34,475.00	\$34,475.00

Account Code	Account Description	Amount
2231-330-400-0000	Supplies and Materials	\$34,475.00

Material on this order is exempted from Ohio Sales Tax and Federal Excise Taxes.

FISCAL OFFICER CERTIFICATE	APPROVED BY
<p>It is hereby certified that the amount of \$34,475.00 required to meet the contract agreement, obligation, or expenditure for the above, has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the</p> <p align="center">----- Permissive Motor Vehicle License Tax -----</p> <p>Fund (and others as above) free from any obligation or certification now outstanding.</p> <p>Certification: _____</p> <p>Date: 01/29/2020 Fiscal Officer: James Hunter</p>	<p>_____</p> <p>_____</p> <p align="center">This order is not valid unless Fiscal Officer Certificate is signed.</p>



111 ROOSEVELT BOULEVARD, JOHNSTOWN, PA 15906
PHONE: 814-533-5780 FAX: 814-535-5328

PROPOSAL

Date: January 21, 2020

Project: 6869 Striker Road Maineville Road, OH. 45039
Warren County, OH

Contact: Kenny Hickey
Public Works Director
7780 South State Route 48
Hamilton Township, OH. 45039
Office: 513-683-5360
Fax: 513-683-5917
khickey@hamilton-township.org

PROJECT TITLE:

Joint and invert rehabilitation for approximately 105 feet of 96" reinforced concrete pipe (RCP) around 6869 Striker Road Maineville Road, OH. 45039.

GENERAL SCOPE OF WORK:

As discussed onsite National Gunite proposes to structurally rehabilitate every joint (15 total joints) in the 96" RCP pipe with an 18" full circumferential band line along with an invert lining from the 5:00-7:00 position for the entire length using a nominal thickness of 2-inches using 8,000 psi shotcrete at 28 days. We will also seal the ends of the pipes to not allow any water to get underneath or around the pipe. The shotcrete will be reinforced with 2" "2 x 2" - 12 gauge welded wire fabric, as detailed below.

We will include the following items if shaded:

MATERIALS:

- Gunite / Shotcrete
- Strongseal
- Pre-bag Material
- Concrete Additives
- Pressure Grouting (Cement-Based)
- Chemical Grouting
- Epoxy Injection
- Chimney Seals

REINFORCING:

- Reinforcing Mesh
- Reinforcing Steel
- Anchor Bolts/Screws
- Polypropylene/ Steel Fibers

CURING:

- Water Curing
- Compound Curing
- Natural Curing

SITE:

- Water to Our Tank
- Sanitary Facilities
- Scaffolding
- Traffic Control
- Safety Equipment
- Dewatering or Shoring
- Protection, Covering, or Cleaning
- Removal of Excess Sand
- Removal of Rebound
- Removal of Epoxy Injection Ports
- Confined Space Equipment

PREPARATION OF SURFACES:

- Chipping
- Sandblasting
- Water blasting
- Forms-Headers
- Excavation and Fine Grade
- Expansion Joints
- Weep Holes
- Removal of Manhole Steps

FINISH:

- Trowel & Broom
- Natural Gun
- Float
- Other

TESTING:

- Pre-Construction
- Water Test
- Vacuum Test
- Test Panels

SPECIAL CONDITIONS:

- Permits
- Performance & Payment Bond
- Certified Payroll

ANY ADDITIONAL ITEMS:

1. Township to provide all traffic control
2. Township to provide staging area
- 3.
- 4.
- 5.

DETAILED SCOPE OF WORK:

- A. PRELIMINARY SITE WORK** - Upon mobilizing to the site, National Gunitite forces will cordon off our site staging area to protect and ensure the safety of any pedestrian and vehicular traffic.

Before entering the pipe, National Gunitite will sample the atmospheric conditions as well as constantly monitor the air within the pipe in accordance with 29 CFR 1926 Code of Federal Regulations as it pertains to confined space entry. All National Gunitite personnel have completed the necessary confined space training and meet all OSHA requirements and certifications.

- B. PIPE PREPARATION** - National Gunitite will control the water flow within the pipe structure as well as dewater our work area within the confines of the pipe by constructing a temporary sandbag weir and directing the flow through an internal flume system.

The temporary PVC piping will carry the water past our work area, keeping it dry. The sand bag weir is designed so that, in the event of a major weather system, it will either overtop or collapse to allow the high flow to move through the existing culvert without back pooling. As an alternative to the flume system, bypass pumping may be necessary. If so, the cost will be included in our proposal, and no additional charges will be assessed.

National Gunitite will then clean and prepare the interior of the pipe. Heavy debris will be removed either mechanically or by hand. Any significant deteriorating sections of pipe will be removed by using cutting blade, grinder, and or pneumatically powered saws. Lastly, the entire pipe structure will be water blasted to remove all remaining dirt and debris to prepare the surface for the shotcrete application.

- C. REINFORCEMENT** – National Gunitite will install a 2" x 2", 12-gauge galvanized, welded wire fabric blanket, anchored securely with self-tapping anchors placed on 24-inch centers each way. The fabric will be tied to the anchors with 16 gauge annealed tie wire.
- D. GUNITITE WORK**- All work will be in done in strict accordance with American Concrete Institute's 506 R95 Guide to Shotcrete. The shotcrete mix will be comprised of 1 cubic foot of Portland Type I-II cement mixed thoroughly with 3 cubic feet of ASTM C-33 concrete sand and enhanced with 7 lbs. of micro-silica. The dry ingredients will be

pneumatically projected through the shotcrete hose and hydrated with 4.5 gallons of potable water at the nozzle.

The mix will yield a compressive strength of 8,000 psi at 28 days. In lieu of field mixing, we will also have the option of applying a pre-bagged mix such as Quikcrete's Gunite BB Mix MS with fibers, which will yield the same 8,000 psi results. The freshly placed shotcrete will then be screeded, broomed, and allowed to naturally cure in the moist confines of the CMP. The final thickness will be 2 inches measured from the valley of the corrugation.

All rebound will be removed from the pipe on a daily basis, and all debris created as the result of our operation will be removed from the sewer line and disposed of properly. Photographs will be provided of our finished work.

- E. RESULTS** - It is generally acknowledged throughout the pipe rehabilitation industry, as well as the Trenchless Technology circuit, that a shotcrete-lined pipe will yield a minimum of 50 to 75 years of additional life. The addition of the micro silica to the shotcrete mix makes the end product very abrasive resistant.

PRICING:

In consideration of completing the work described above, we are to be paid the following amounts:

Mobilization	\$ 1,500.
Rehabilitate CMP culvert as detailed above, Lump Sum, Complete	\$ 32,975.
TOTAL	\$ 34,475.

WARRANTY: National Gunite guarantees our work, and shall remedy without cost to the Owner, any defects that may develop from our materials or workmanship for a period of one year from the date of final payment.

Terms: Net 30 days upon completion of project.

NOTE: If Owner is a tax-exempt entity, Owner agrees to provide National Gunite with a tax-exempt certificate for this project.

RESUMES OF MANAGEMENT PERSONNEL:

Quentin "John" Gothard
Director of Operations
Jacksonville, FL

1964 - 2004	Pressure Concrete
2004 - 2008.	Trotter Construction
2008 - Present	National Gunite

John has over 50 years of experience in all aspects of the Gunite Industry. He spent 25 years in Syracuse and Onondaga County rehabilitating nearly every large diameter sewer conveyance structure.

John has also spent the last 20 years in the city of Indianapolis, rebuilding miles of large diameter combination sewer structures.

Paul M. Nikonow, P.E.
Vice President
Johnstown, PA

1983 - 2012	Laurel Management
2012 - Present	National Gunite / Laurel Management

Paul has more than 30 years of utility construction experience. He has a BS in Civil Engineering, a MS in Mechanical Engineering, and has been a Registered Professional Engineer since 1986.

Tim Martin
Midwest Regional Director
Indianapolis, IN

2006 - 2015	Trotter Construction Group
2015 - 2016	FOSO Construction, LLC
2016 - Present	National Gunite

Tim has extensive experience in all aspects of utility infrastructure and has held such positions as project engineer, estimator, project manager, business development director and operations manager.

Tim has spent the last 13 years rehabilitating storm and sanitary sewer lines and structures in Louisville, KY, Columbus, OH and throughout the states of Ohio and Indiana.

Robert Dean
Master Field Superintendent
Waterford, AL

1976 - 2006 Pressure Concrete
2006 - Present National Gunitite

Robert has an extensive field services background with 40 years of experience. He has spent the last 30 years as a Master Field Superintendent.

Shane Snyder
Eastern Regional Director
Turbotville, PA

2006 - Present National Gunitite

Shane has spent his entire Shotcrete career in pipeline rehabilitation and was promoted from foreman to superintendent to Eastern Regional Director in 2017.

REFERENCES:

John Morgan
Manager - Special Projects
Citizens Energy Group
2020 N Meridian St, Indianapolis, IN 46202-1306
317-924-3311
<http://www.citizensenergygroup.com>

Daniel S. Deiseroth, P.E.
Executive Vice President
The Gateway Engineers
400 Holiday Drive, Suite 300
Pittsburgh, PA 15220
Office: 412-921-4030 ext. 110
ddeiseroth@gatewayengineers.com

Tim Shutters
Project Manager
Citizens Energy Group
2020 N Meridian St, Indianapolis, IN 46202-1306
317-924-3311
<http://www.citizensenergygroup.com>

Bob Carpenter
Service Representative
Insight Pipe Contracting
232 E. Lancaster Road
Harmony, PA 16037
Office: 724-452-6060
Cell: 412-292-4423
bob.carpenter@insightpipe.com

Eric Haenlein, P.E.
Layne Inliner
4520 North State Road 37
Orleans, IN 47452
Office: 812-865-3232
Cell: 317-439-4025
Eric.haenlein@layne.com

TERMS AND CONDITIONS:**A. GENERAL**

1. This document represents the entire agreement between the Customer and National Gunite. It covers all of the work to be completed under this proposal, and there are no prior representations, either verbal or written, that are outside of this proposal or contract. Any subsequent modification or change must be made in writing and signed by authorized representatives of both the Customer and National Gunite.

2. In the event that a purchase order and/or subcontract agreement is issued for the proposed work, the section above designated "Scope or Work" must be included on said purchase order or subcontract. Alternatively, this proposal may be attached to the purchase order or subcontract agreement.

3. This proposal does not become a contract until it is signed by the Customer and the Vice President of National Gunite.

4. It is agreed that National Gunite shall be permitted to prosecute work without interruption. For any delays created by the Owner/Contractor, their employees or their representatives, it is agreed that National Gunite shall be reimbursed for actual expenses and damages. These costs include but are not limited to labor, owned equipment, rented equipment, and applicable taxes.

5. National Gunite carries the following insurance coverage:

General Liability	\$1,000,000 each occurrence; \$ 2,000,000 aggregate
Umbrella Liability	\$ 10,000,000 each occurrence; \$ 10,000,000 aggregate
Automobile Liability	\$ 1,000,000 each accident
Workman's Comp.	\$ 1,000,000 each accident

B. LIMITATIONS & EXCLUSIONS

1. This proposal is based upon current prices and conditions, and may be withdrawn if not accepted within fifteen (15) days.

2. National Gunite labor is this proposal **is not** priced at prevailing wage rates.

3. Execution of the work covered by this proposal is contingent upon the nonoccurrence of strikes, fires, accidents, delays of carriers, delays in delivery of material or other unavoidable circumstances that are beyond the reasonable control of National Gunite.

4. National Gunite reserves the right to sublet any portion of this proposed work if determined to be appropriate.

5. This contract does not include any charges in the way of Federal, State or Municipal taxes which may be imposed upon this transaction. It is understood that if any such taxes do apply, they shall be paid by the Customer.

6. Unless specifically noted, the price contained in this proposal does not include performing any portion of the work during freezing weather. If any work is executed during freezing weather, the Customer shall provide all labor and material in connection with the heating and protection of National Gunite's work and materials. The Customer shall also reimburse National Gunite for the additional costs associated with winter operations.

C. TERMS

1. On or about the tenth (10th) day of each month of the project, the Customer shall pay National Gunite for ninety percent (90%) of the work that was completed during the previous month. Final and full payment shall be made within fifteen (15) days of completion of the project and upon submission of the final invoice.

2. If timely payment for work performed is not made as described above, National Gunite may, at its sole discretion, file the appropriate lien documents on the property described in this proposal.

D. CUSTOMER TO PROVIDE

1. The Customer shall be responsible for providing National Gunite with free access to the site, adequate space to receive and store materials, and sufficient space to enable the proper execution of the work described herein.

2. Potable water will be supplied by the customer to within fifty (50) feet of the cement gun.

3. The Customer agrees to pay the cost of any and all surety, bonds, right of way permits and any other permits associated with the project.

ACCEPTANCE OF PROPOSAL:

Name of Company, Owner or Contractor

Date

Name of Individual (Signature)

Title

FOR NATIONAL GUNITE

Paul Nikonow, Vice President



Office of Auditor of State
88 East Broad Street
Post Office Box 1140
Columbus, OH 43216-1140

Auditor of State - Unresolved Findings for Recovery Certified Search

(614) 466-4514
(800) 282-0370

I have searched The Auditor of State's unresolved findings for recovery database using the following criteria:

Contractor's Information:

Name: ,
Organization: **National Gunita**
Date: **1/28/2020 7:59:14 AM**

This search produced the following list of **3** possible matches:

Name/Organization	Address
2-B Natural by Design Enterprises, Inc.,	2059 Big Tree Drive
Mynatt, Dana	
The International Preparatory School,	1301 East 9th Street, Suite 1900

The above list represents possible matches for the search criteria you entered. Please note that pursuant to ORC 9.24, only the person (which includes an organization) actually named in the finding for recovery is prohibited from being awarded a contract.

If the person you are searching for appears on this list, it means that the person has one or more findings for recovery and is prohibited from being awarded a contract described in ORC 9.24, unless one of the exceptions in that section apply.

If the person you are searching for does not appear on this list, an initialed copy of this page can serve as documentation of your compliance with ORC 9.24(E).

Please note that pursuant to ORC 9.24, it is the responsibility of the public office to verify that a person to whom it plans to award a contract does not appear in the Auditor of State's database. The Auditor of State's office is not responsible for inaccurate search results caused by user error or other circumstances beyond the Auditor of State's control.

LEGISLATIVE COVER MEMORANDUM

Introduction: February 19, 2020

Effective Date: Next available date after passage

Agenda Item: **Motion**
A enter into contract with Spectrum Business program for telephone, internet, and cable services.

Submitted By: Brent Centers

Scope / Description: This allows the Township to enter into contract with Spectrum Business program for internet services for all Township facilities, a SIP Contract for phone services, and cable contract for cable services in the new Fire Station 76. These contracts will increase service capability while cutting our monthly costs.

We pay \$3,633.63 per month for these services under the current contract. Following negotiations of the contract, we will pay \$1,749 per month for the same services with better capabilities.

Budget Impact: \$1,749 + instillation cost between all four departments

Vote Required for Passage: 2 of 3

SPECTRUM CONTRACTS AND SAVINGS

Current					
Location	Products	Details	MRR	Contract exp.	
7780 S SR 48 Admin	FIA	200Mbps	\$ 1,299.00	2/5/2020	
7780 S SR 48 Admin	PRI	23 Call paths	\$ 609.63	Out of contract	
69 W Foster Station 76	EVPL	20Mbps	\$ 575.00	3/31/2020	
2000 E Us Hwy 22 and 3 Station 77	EVPL	20Mbps	\$ 575.00	2/6/2020	
8373 Mainville Rd Maint. Dept.	EVPL	20Mbps	\$ 575.00	3/31/2020	
			\$ 3,633.63		

Proposed 5yr Option					
Location	Products	Details	MRR	Installation	
7780 S SR 48 Admin	FIA	200Mbps	\$ 740.00	\$ 250.00	
2000 E Us Hwy 22 and 3 Station 77	EVPL	100Mbps	\$ 407.00	\$ -	
8373 Mainville Rd Maint. Dept.	EVPL	100Mbps	\$ 407.00	\$ -	
			\$ 1,554.00	\$ 250.00	

SIP Trunk 3yr Option					
Location	Products	Details	MRR	Installation	
7780 S SR 48 Admin	SIP	12 Call paths	\$ 195.00	\$ 350.00	

Total Charges by Option					
Option	Proposed MRR	Proposed SIP MRR	Proposed Total	Savings	Installation
Option w/ 12 call paths	\$ 1,554.00	\$ 195.00	\$ 1,749.00	\$ 1,884.63	\$ 600.00



State of Ohio Services Quotation

The terms of this Quotation for Services are subject to the State Of Ohio Master Service Agreement and any conflicts will be resolved in favor of the Master Service Agreement.

CUSTOMER INFORMATION			
Company Name (Exact legal name) Hamilton Township		Type of Entity (Individual, corporation, partnership, limited liability co., etc.) Government Entity	
Service Street Address (See Below)		City	State OH
Billing Address 7780 S State Route 48		City Maineville	Zip Code 45039
Customer Contact Name (Technical)	Tel. No. 513-678-2349	Fax No.	Email Address khickey@hamilton-township.org
Customer Contact Name (Procurement Contact)	Tel. No.	Fax No.	Email Address
Customer Contact Name (Billing Contact)	Tel. No.	Fax No.	Email Address

Services							
Customer hereby agrees to purchase from TIME WARNER CABLE, and TIME WARNER CABLE agrees to provide to Customer, the following services (the "Services") as listed below on this order form, per the terms and conditions set forth in the Master Service Agreement.							
Line Item	Product/Service	Bandwidth (mbps)	Installation Address City, State Zip	Monthly Fee	Installation Fee	Construction Costs	Contract Term
	DIA	200 Mbps	7780 S State Route 48 Mainville, Ohio, 45039	\$740.00	\$250.00	\$0.00	60 Months
1	ELINE	100 Mbps	ALOC 7780 S State Route 48 Mainville, Ohio, 45039	\$0.00	\$0.00	\$0.00	60 Months
2	ELINE	100 Mbps	ZLOC 8373 Maineville Rd Maineville, OH 45039	\$407.00	\$0.00	\$0.00	60 Months
3	ELINE	100 Mbps	ZLOC 2000 E Us Highway 22 and 3 Morrow, OH 45152	\$407.00	\$0.00	\$0.00	60 Months
4			MONTHLY TOTALS	\$1,554.00	\$250.00	\$0.00	

Note(s):

- Placing State of Ohio orders: Services MUST be ordered through the State of Ohio ordering system. Please contact your Account Executive before ordering through the State of Ohio ordering system as they will be happy to walk you through the first entries as to ensure that the orders are entered correctly and will assist in the possibility that your orders will not be rejected from OIT. Should you enter the orders yourself, please enter the word "NEW" in the Circuit ID and Account Number field as these will only be generated after the circuit(s) have been installed.
- Additional order forms will be required and will be provided directly by your Account Executive (outside of the State of Ohio ordering system) and MUST be completed and returned to your Account Executive to complete your order (ie. Tax exempt certificates, permission to construct, etc.)
- Installation timeframe: Typical installation timeframe is 10-12 weeks from receipt of order.
- Services and Jurisdiction Certificate. Customer acknowledges and certifies that the total interstate traffic (including internet traffic) on the Service(s) constitutes ten percent (10%) or less of the total traffic on the Service and the prices and TWC calculations are based on this acknowledgement.
- Quotation for Services. Customer acknowledges that this quote is for ALL services, bandwidth, term and number of locations listed above. Should the any of these components be changed when customer places the order through the State of Ohio ordering system, this quotation automatically becomes null and void and a new quotation will be required.

Quote provided by:

By: Dustin Quinlan, Strategic Account Manager – Gov/Ed

Phone: (614) 852-7397 email: Dustin.Quinlan@charter.com



Customer Service Order

This Service Order ("Service Order"), is executed and effective upon the date of the signature set forth in the signature block below ("Effective Date") and is by and between Charter Communications Operating, LLC on behalf of those operating subsidiaries providing the Service(s) hereunder ("Spectrum") and Customer (as shown below) and is governed by and subject to the Spectrum Enterprise Commercial Terms of Service posted to the Spectrum Enterprise website, <https://enterprise.spectrum.com/> (or successor url) or, if applicable, an existing services agreement mutually executed by the parties (each, as appropriate, a "Service Agreement"). Except as specifically modified herein, all other terms and conditions of the Service Agreement shall remain unamended and in full force and effect.

Account Executive: Dustin Quinlan
Phone: (614) 481-5277 ext:
Cell Phone: (614) 852-7397
Fax:
Email: dustin.quinlan@charter.com

Order # 9817967

Customer Information: Customer Code		
Business Name	Hamilton Township	Customer Type:
Federal Tax ID	Tax Exempt Status	Tax Exempt Certificate #
*****8081		
Billing Address		
Attention To:		Account Number
7780 S State Route 48 MAINEVILLE OH 45039		
Billing Contact	Billing Contact Phone	Billing Contact Email Address
Kenny Hickey	(513) 678-2349	khickey@hamilton-township.org
Authorized Contact	Authorized Contact Phone	Authorized Contact Email Address
Kenny Hickey	(513) 678-2349	khickey@hamilton-township.org
Technical Contact	Technical Contact Phone	Technical Contact Email Address

Trunk Service Order Information For 7780 S State Route 48 SIP Maineville OH 45039

Current LEC	Current IXC	LEC BTN(S)	E-911 Location 1	E-911 Location 2	E-911 Location 3

Trunk Group Information For 7780 S State Route 48 SIP Maineville OH 45039

Trunk Group	# PRIs	Lead TN	DID Range	# DID's Ported	# DID's Native	MOU Assignment	Caller ID Display	IB Call Block	OB Call Block
001		(000) 000-0000	000-000-0001 000-000-0100	0	0			Collect and Third Party (CTP)	None

*Note: All other times not listed will route to the route to number designated in the Service Information Section.
Inbound Call Block*: (COL) Collect, (TP) Third Party, (CTP) Collect and Third Party
Outbound Call Block*: (900) 900 Numbers, (Int) International, (900INT) 900 and International
*Customer's election of call blocking can minimize potential exposure to fraud or unnecessary charges.

New and Revised Services and Monthly Charges At 7780 S State Route 48 Unit SIP, Maineville OH 45039

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
5,000 Minutes	1	\$0.00	\$0.00	36 Months
DID Block 100 Numbers	1	\$15.00	\$15.00	36 Months
Enterprise Trunking	12	\$15.00	\$180.00	36 Months
*Total			\$195.00	

*Prices do not include taxes and fees.

One Time fees At 7780 S State Route 48 Unit SIP, Maineville OH 45039

Description	Quantity	Sales Price	Total
SIP Install	1	\$350.00	\$350.00
Total			\$350.00

*Prices do not include taxes and fees.

Special Terms

Customer shall have the option to add additional call path(s) at an MRR of \$15 per call path throughout the initial thirty-six (36) month Service Period. In this event, Customer does not have the obligation to re-term the initial thirty-six (36) month Service Period; however, Customer shall be responsible for any additional cost(s) for construction or inside wiring as applicable. Upon expiration of the initial Service Period, Spectrum may then apply its then-current MRR for any additional call path(s) ordered.

Electronic Signature Disclosure

By signing and accepting below you are acknowledging that you have read and agree to the terms and conditions outlined in this document.

Authorized Signature for Customer

Printed Name and Title

Date Signed



Customer Service Order

THIS SERVICE ORDER ("Service Order"), is executed and effective upon the date of the signature set forth in the signature block below ("Effective Date") and is by and between Charter Communications Operating, LLC on behalf of those operating subsidiaries providing the Service(s) hereunder ("Spectrum") and Customer (as shown below) and is governed by and subject to the Spectrum Enterprise Commercial Terms of Service posted to the Spectrum Enterprise website, https://enterprise.spectrum.com/ (or successor url) or, if applicable, an existing services agreement mutually executed by the parties (each, as appropriate, a "Service Agreement"). Except as specifically modified herein, all other terms and conditions of the Service Agreement shall remain unamended and in full force and effect.

Account Executive: Patrick Cunningham
Phone: 9373968609 ext:
Cell Phone: +1 9373078360
Email: patrick.cunningham@charter.com

Order # 11643094

Table with customer information including Business Name (HAMILTON TOWNSHIP), Billing Address (7780 S State Route 48 MAINEVILLE OH 45039), Billing Contact (Howard Hahn), and Authorized Contact (Howard Hahn).



Internet and TV Services Order Information For 7684 S State Route 48 Station 76 Maineville OH 45039

Service Type

Video

New and Revised Services and Monthly Charges At 7684 S State Route 48 Unit Station 76, Maineville OH 45039

Description	Quantity	Sales Price	Monthly Recurring Total	Contract Term
Digital Receiver	8	\$7.99	\$63.92	Month to Month
Spectrum Business TV	1	\$34.99	\$34.99	Month to Month
Spectrum Business TV	7	\$0.00	\$0.00	Month to Month
*Total			\$98.91	

*Prices do not include taxes and fees.

One Time fees At 7684 S State Route 48 Unit Station 76, Maineville OH 45039

Description	Quantity	Sales Price	Total
Standard Installation	1	\$99.00	\$99.00
Total			\$99.00

*Prices do not include taxes and fees.

Special Terms

[Empty box for Special Terms]

Electronic Signature Disclosure

By signing and accepting below you are acknowledging that you have read and agree to the terms and conditions outlined in this document.

Authorized Signature for Customer

Printed Name and Title

Date Signed

LEGISLATIVE COVER MEMORANDUM

Introduction: February 19, 2020

Effective Date: Next available date after passage

Agenda Item: **Resolution 20-0219**
A RESOLUTION AUTHORIZING AN ADVANCE FROM THE GENERAL FUND (1000) TO THE LIGHTING DISTRICT FUND (2401)

Submitted By: Ellen Horman

Scope / Description: This allows the money collected into the General Fund to be transferred into the Lighting District Fund for the Lighting District.

Budget Impact: \$0

Vote Required for Passage: 2 of 3

The Board of Trustees of Hamilton Township, County of Warren, Ohio, met at a regular session at 6:30 p.m. on February 19, 2020, at Hamilton Township, Warren County, Ohio, with the following Trustees present:

Darryl Cordrey - Trustee, *Chair*
Joe Rozzi – Trustee
Mark Sousa – Trustee

Mr. _____ introduced the following resolution and moved its adoption:

**HAMILTON TOWNSHIP, WARREN COUNTY OHIO
RESOLUTION NUMBER 20-0219**

**A RESOLUTION AUTHORIZING AN ADVANCE FROM THE GENERAL FUND (1000)
TO THE LIGHTING DISTRICT FUND (2401)**

WHEREAS, The Board of Trustees of Hamilton Township, Warren County, Ohio has determined that it is necessary to transfer funds from the General Fund to cover necessary expenses in the Lighting District Fund until the first payment is received from Warren County in 2020.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Township Trustees of Hamilton Township, Warren County, Ohio:

SECTION 1. The Fiscal Officer and Assistant Fiscal Officer are authorized to transfer \$62,000.00 from the General Fund into the Lighting District Fund.

SECTION 2. This Board hereby determines that all formal actions of the Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board, and that all deliberations related to the action taken herein were conducted in meetings open to the public pursuant to law.

SECTION 3. This Resolution shall take effect on the earliest date allowed by law.

Mr. _____ seconded the Resolution and the following being called upon the question of its adoption, the vote resulted as follows:

Darryl Cordrey –	Aye _____	Nay _____
Joe Rozzi –	Aye _____	Nay _____
Mark Sousa –	Aye _____	Nay _____

Resolution adopted this 19th day of February, 2020.

Attest:

James D. Hunter, *Fiscal Officer*

Approved as to form:

Benjamin J. Yoder, *Law Director*

I, James D. Hunter, Fiscal Officer of Hamilton Township, Warren County, Ohio, hereby certify that this is a true and accurate copy of a Resolution duly adopted by the Board of Trustees of Hamilton Township, County of Warren, Ohio, at its regularly scheduled meeting on February 19, 2020.

Date: _____

James D. Hunter, *Fiscal Officer*

HAMILTON TOWNSHIP
WARREN COUNTY, OHIO

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2019**

HAMILTON TOWNSHIP
WARREN COUNTY

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Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

This discussion and analysis of Hamilton Township (the Township's) financial performance provides an overall review of the Township's financial activities for the year ended December 31, 2019, (within the limitations of the Township's cash basis of accounting).

The intent of this discussion and analysis is to look at the Township's financial performance as a whole; readers should also review the financial statements and notes to the basic financial statements to enhance their understanding of the Township's financial performance.

Highlights

Key highlights for 2019 are as follows:

- The Township's general receipts are primarily property taxes and other local taxes. General receipts represent \$8,925,722 or 85 percent, of the total cash received for governmental activities during the year.
- The Township had \$12,612,645 in disbursements; only \$1,555,051 of these disbursements were offset by program specific charges for services and sales, grants and contributions.
- Net position of governmental activities decreased \$2,131,872, or approximately 16 percent.

Using the Basic Financial Statements

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement (GASB) No. 34, as applicable to the Township's cash basis of accounting.

Report Components

The statement of net position and the statement of activities provide information about the cash activities of the Township as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained in the financial records of the Township as a way to segregate money whose use is restricted to a particular or specified purpose. These statements present financial information by fund, presenting funds with the largest balances, or most activity, in separate columns.

The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

Basis of Accounting

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than what is required by generally accepted accounting principles. Under the Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related receipts (such as accounts receivable) and certain liabilities and their related disbursements (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

Reporting the Township as a Whole

The statement of net position and the statement of activities reflect how the Township did financially during 2019, within the limitations of the cash basis of accounting. The statement of net position presents the cash balances and investments of the governmental activities of the Township at year-end. The statement of activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other non-financial factors as well such as the Township's property tax base, the condition of the Township's capital assets and infrastructure, the extent of the Township's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local receipt sources such as property taxes.

The statement of net position and the statement of activities are comprised of governmental activities only.

Reporting the Township's Most Significant Funds

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Township are all reported as governmental type funds.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

Governmental Funds - The Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs. The Township's significant governmental funds are presented in the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Township's major governmental funds are the General Fund, Police Fund, Fire and EMS Fund, Road and Bridge Fund, and Fire Station 76 Capital Project Fund. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

The Township as a Whole

Table 1 provides a summary of the Township's net position for 2019 and 2018 on the cash basis:

(Table 1)
Net Position

	Governmental Activities		
	2019	2018	Change
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 11,187,026	\$ 13,318,898	\$ (2,131,872)
Net Position			
Restricted for:			
Roads and Bridges	\$ 2,395,766	\$ 1,719,565	\$ 676,201
Cemeteries	81,133	76,430	4,703
Police Protection	2,216,325	2,108,760	107,565
Fire and EMS Services	4,487,547	5,424,871	(937,324)
Fire Station Construction	-	2,270,640	(2,270,640)
Street Lighting	75,437	36,070	39,367
Unrestricted	1,930,818	1,682,562	248,256
Total Net Position	\$ 11,187,026	\$ 13,318,898	\$ (2,131,872)

As mentioned previously, net position of governmental activities decreased \$2,131,872, or approximately 16 percent, during 2019. The decrease in net position in 2019 is primarily due to the Township's construction of a fire station, Station 76, which on the Township's cash basis of accounting decreases net position as the funds used for construction are disbursed.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

Table 2 reflects the changes in net position on a cash basis in 2019 and 2018.

(Table 2)
Change in Net Position

	Governmental Activities	
	2019	2018
Receipts:		
Program Receipts:		
Charges for Services and Sales	\$ 1,176,610	\$ 1,038,472
Operating Grants and Contributions	378,441	292,437
Total Program Receipts	1,555,051	1,330,909
General Revenues:		
Property and Other Local Taxes	7,412,576	6,110,234
Grants and Entitlements not Restricted to Specific Programs	1,275,614	1,213,221
Sale of Bonds	-	2,500,000
Earnings on Investments	134,568	39,179
Miscellaneous	102,964	105,836
Total General Receipts	8,925,722	9,968,470
Total Receipts	10,480,773	11,299,379
Disbursements:		
Current		
General Government	972,229	826,054
Public Safety	8,912,619	5,628,258
Public Works	2,267,017	1,776,766
Public Health	68,102	40,187
Conservation-Recreation	53,583	43,359
Debt Service		
Principal	213,070	133,070
Interest and Fiscal Charges	126,025	82,158
Total Disbursements	12,612,645	8,529,852
Change in Net Position	(2,131,872)	2,769,527
Net Position at Beginning of Year	13,318,898	10,549,371
Net Position at End of Year	\$ 11,187,026	\$ 13,318,898

Program receipts represent only 15% and 12% of total receipts during 2019 and 2018, respectively, and are primarily comprised of restricted intergovernmental receipts such as state grants, zoning permits and inspection fees, cell tower fees, fines and forfeitures and charges for emergency medical services provided by the fire department.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

General receipts represent 85% and 88% of the Township's total receipts during 2019 and 2018, respectively. Property and other local taxes comprised 83% and 61% of general receipts for 2019 and 2018, respectively, and were higher in 2019 than in 2018 as 2019 was the first year the Township collected on the new 1.25 mil Road Levy that was approved by the voters in calendar year 2018. Grants and entitlements not restricted to specific programs make up 12% and 11% percent of total receipts for 2019 and 2018, respectively, and include revenue from the State of Ohio (i.e., Local Government Funds, Homestead and Rollback allocation, etc.). It is important to note that the one-time sale of bonds in 2018 to construct a fire station represented 22% of total receipts for 2018. Other receipts of the Township are mostly insignificant and somewhat unpredictable receipt sources, from year to year.

Disbursements for general government represent the overhead costs of running the Township and the support services provided for other government activities. These include the costs associated with providing Township administration, accounting, and planning & zoning.

Public safety represents the costs of police and fire protection and emergency medical services, which makes up 71% and 66% of the total disbursements for 2019 and 2018, respectively, and were higher in 2019 than in 2018 since in 2019 the Township has been working on the construction of the new Fire Station 76. Public Works includes the costs for the Road & Bridge Fund as well as the lighting districts and makes up 18% and 21% of the total disbursements for 2019 and 2018, respectively. Public health includes the cost to maintain the Township's Cemetery, and Conservation-Recreation includes the personnel and maintenance costs for all of the Township's parks.

Governmental Activities

If you look at the Statement of Activities, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for the protection and safety of the residents, both police and fire, which account for \$8,912,619 and \$5,628,258, or 71% and 66% of all governmental disbursements for 2019 and 2018, respectively. The next three columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Township that must be used to provide a specific service. The Net (Disbursements) Receipts column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

A comparison between the total cost of services and the net cost of services for 2019 and 2018 is presented in Table 3.

(Table 3)
 Governmental Activities

	<u>Total Cost of Services 2019</u>	<u>Net Cost of Services 2019</u>	<u>Total Cost of Services 2018</u>	<u>Net Cost of Services 2018</u>
Current				
General Government	\$ 972,229	\$ 882,945	\$ 826,054	\$ 749,008
Public Safety	8,912,619	8,203,313	5,628,258	5,038,044
Public Works	2,267,017	1,574,075	1,776,766	1,154,400
Public Health	68,102	17,129	40,187	4,360
Conservation-Recreation	53,583	41,037	43,359	37,903
Debt Service				
Principal	213,070	213,070	133,070	133,070
Interest and Fiscal Charges	126,025	126,025	82,158	82,158
Total Disbursements	<u>\$ 12,612,645</u>	<u>\$ 11,057,594</u>	<u>\$ 8,529,852</u>	<u>\$ 7,198,943</u>

The dependence upon property tax and intergovernmental receipts is apparent as 85% and 88% of governmental activities are supported through these general receipts for 2019 and 2018, respectively.

The Township's Funds

Information about the Township's major funds is reported on the Statement of Assets and Fund Balances – Cash Basis and the Statement of Receipts, Disbursements and Changes in Fund Balances – Cash Basis. Total governmental funds had receipts of \$10,473,073 in 2019, while total disbursements were \$12,612,645.

The fund balance of the General Fund increased \$248,256 from the prior year as property and other local taxes and earnings on investments increased while overall expenses decreased in 2019 compared to 2018.

General Fund Budgeting Highlights

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

The General Fund's final budgeted disbursements were \$1,417,309 while actual disbursements came in at \$1,224,070, which put the Township's disbursements under budget by 14%.

The General Fund's final budgeted receipts were \$1,258,902 while actual receipts came in at \$1,436,094, which resulted in a positive budget variance of 14%.

Hamilton Township
Warren County, Ohio
Management's Discussion and Analysis
Unaudited

Overall, the Township ended the year with \$370,431 more in the General Fund than what was estimated in the final budget.

Capital Assets and Debt Administration

Capital Assets - The Township maintains inventory records on the Township's capital equipment and performs routine updates. The Township does not report non-cash assets on the financial statements.

Debt - At December 31, 2019, the Township's outstanding debt totaled \$3,613,341. For further information regarding the Township's debt, refer to Note 8 to the basic financial statements.

Current Issues

The challenge for all townships is to provide quality services to the public while staying within the restrictions imposed by limited funding. The Township's financial condition remained constant during 2019. The Township intends to maintain this positive financial condition by carefully monitoring the activity in all of the Township's funds and by taking actions necessary to keep our funds, and the Township as a whole, on stable financial ground.

Contacting the Township's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to the Fiscal Office at 7780 South State Route 48, Hamilton Township, Ohio 45039.

Hamilton Township
Warren County, Ohio
Statement of Net Position - Cash Basis
December, 31, 2019

	Governmental Activities
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 11,187,026
<i>Total Assets</i>	\$ 11,187,026
 Net Position	
Restricted for:	
Roads and Bridges	\$ 2,395,766
Cemeteries	81,133
Police Protection	2,216,325
Fire and EMS Services	4,487,547
Street Lighting	75,437
Unrestricted	1,930,818
<i>Total Net Position</i>	\$ 11,187,026

See accompanying notes to the basic financial statements

Hamilton Township
Warren County, Ohio
Statement of Activities - Cash Basis
For the Year Ended December 31, 2019

	Program Cash Receipts				Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
Current:					
General Government	\$ 972,229	\$ 89,284	\$ -	\$ -	\$ (882,945)
Public Safety	8,912,619	640,421	68,885	-	(8,203,313)
Public Works	2,267,017	386,861	306,081	-	(1,574,075)
Public Health	68,102	50,973	-	-	(17,129)
Conservation-Recreation	53,583	9,071	3,475	-	(41,037)
Debt Service:					
Principal Retirement	213,070	-	-	-	(213,070)
Interest and Fiscal Charges	126,025	-	-	-	(126,025)
Total Governmental Activities	\$ 12,612,645	\$ 1,176,610	\$ 378,441	\$ -	(11,057,594)
General Receipts:					
Property and Other Taxes Levied for:					
General Purposes					818,199
Public Safety					4,579,333
Public Works					2,015,044
Grants and Entitlements not Restricted to Specific Programs					1,275,614
Earnings on Investments					134,568
Miscellaneous					102,964
Total General Receipts					8,925,722
Change in Net Position					(2,131,872)
Net Position Beginning of Year					13,318,898
Net Position End of Year					\$ 11,187,026

See accompanying notes to the basic financial statements

Hamilton Township
Warren County, Ohio
Statement of Assets and Fund Balances - Cash Basis
Governmental Funds
 December 31, 2019

	General Fund	Police Fund	Fire and EMS Fund	Road and Bridge Fund	Fire Station 76 Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$ 1,930,818	\$ 2,174,886	\$ 4,087,630	\$ 1,242,304	\$ -	\$ 1,751,388	\$ 11,187,026
Total Assets	\$ 1,930,818	\$ 2,174,886	\$ 4,087,630	\$ 1,242,304	\$ -	\$ 1,751,388	\$ 11,187,026
Fund Balances							
Restricted							
Roads and Bridges	\$ -	\$ -	\$ -	\$ 1,242,304	\$ -	\$ 1,153,462	\$ 2,395,766
Cemeteries	-	-	-	-	-	81,133	81,133
Police Protection	-	2,174,886	-	-	-	41,439	2,216,325
Fire and EMS Services	-	-	4,087,630	-	-	399,917	4,487,547
Street Lighting	-	-	-	-	-	75,437	75,437
Total Restricted	-	2,174,886	4,087,630	1,242,304	-	1,751,388	9,256,208
Assigned							
Following Year's Budget	68,554	-	-	-	-	-	68,554
Encumbrances	104,245	-	-	-	-	-	104,245
Total Assigned	172,799	-	-	-	-	-	172,799
Unassigned (Deficit)	1,758,019	-	-	-	-	-	1,758,019
Total Fund Balances	\$ 1,930,818	\$ 2,174,886	\$ 4,087,630	\$ 1,242,304	\$ -	\$ 1,751,388	\$ 11,187,026

See accompanying notes to the basic financial statements

Hamilton Township
 Warren County, Ohio
 Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
 Governmental Funds
 For the Year Ended December 31, 2019

	General Fund	Police Fund	Fire and EMS Fund	Road and Bridge Fund	Fire Station 76 Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Receipts							
Property and Other Local Taxes	\$ 818,199	\$ 2,166,385	\$ 2,412,948	\$ 981,236	\$ -	\$ 1,033,808	\$ 7,412,576
Charges for Services	19,079	108,595	20,845	-	-	447,618	596,137
Licenses, Permits and Fees	187,920	25	-	-	-	31,773	219,718
Fines and Forfeitures	-	27,845	-	-	-	327	28,172
Intergovernmental	298,402	337,579	366,929	144,689	-	329,405	1,477,004
Special Assessments	-	-	-	-	-	371,118	371,118
Earnings on Investments	88,412	-	-	-	-	46,156	134,568
Miscellaneous	24,082	89,307	95,601	23,162	-	1,628	233,780
Total Receipts	1,436,094	2,729,711	2,896,348	1,149,087	-	2,261,833	10,473,073
Disbursements							
Current:							
General Government	937,421	-	-	-	-	-	937,421
Public Safety	-	2,513,737	3,427,924	-	-	397,219	6,338,880
Public Works	49,111	-	-	750,696	-	1,428,063	2,227,870
Health	21,832	-	-	-	-	34,270	56,102
Conservation-Recreation	53,583	-	-	-	-	-	53,583
Capital Outlay	34,808	25,724	-	-	2,270,640	328,522	2,659,694
Debt Service:							
Principal Retirement	23,070	-	-	-	85,000	105,000	213,070
Interest and Fiscal Charges	-	-	-	-	95,000	31,025	126,025
Total Disbursements	1,119,825	2,539,461	3,427,924	750,696	2,450,640	2,324,999	12,612,645
Excess of Receipts Over (Under) Disbursements	316,269	190,250	(531,576)	398,391	(2,450,640)	(62,266)	(2,139,572)
Other Financing Sources (Uses)							
Sale of Capital Assets	-	-	-	-	-	7,700	7,700
Advances In	64,000	-	-	-	-	64,000	128,000
Advances Out	(64,000)	-	-	-	-	(64,000)	(128,000)
Transfers In	-	-	-	-	180,000	136,025	316,025
Transfers Out	(68,013)	(68,012)	(180,000)	-	-	-	(316,025)
Total Other Financing Sources (Uses)	(68,013)	(68,012)	(180,000)	-	180,000	143,725	7,700
Net Change in Fund Balances	248,256	122,238	(711,576)	398,391	(2,270,640)	81,459	(2,131,872)
Fund Balances Beginning of Year	1,682,562	2,052,648	4,799,206	843,913	2,270,640	1,669,929	13,318,898
Fund Balances End of Year	\$ 1,930,818	\$ 2,174,886	\$ 4,087,630	\$ 1,242,304	\$ -	\$ 1,751,388	\$ 11,187,026

See accompanying notes to the basic financial statements

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

Hamilton Township, Warren County, Ohio (the Township), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer.

Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, police and fire protection, emergency medical services, and cemetery maintenance.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

As discussed further in the Basis of Accounting section of this Note, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting.

Basis of Presentation

The Township's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net position presents the cash and investment balances, of the governmental and activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental and business-type activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Fund Financial Statements During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are all categorized as governmental funds.

Governmental Funds Governmental funds are those through which most governmental functions of the Township are financed. The following are the Township's major governmental funds:

General Fund: This fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Police Fund: This fund accounts for proceeds from property taxes and other cash receipts restricted for police department operations and protection services.

Fire and EMS Fund: This fund accounts for proceeds from property taxes and other cash receipts restricted for fire department and life squad protection and emergency services.

Road and Bridge Fund: This fund accounts for proceeds from property taxes and other cash receipts restricted for road and bridge construction and maintenance.

Fire Station 76 Capital Project Fund: This fund accounts for proceeds from a bond issuance that are to be used to construct a new fire station.

The other governmental funds of the Township account for and report grants and other resources, whose use is restricted, committed or assigned to a particular purpose.

Basis of Accounting

The Township's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Cash and Investments

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2019, the Township invested in nonnegotiable certificates of deposit, U.S. Treasury Bills, U.S. Agency Notes and a money market mutual fund. The nonnegotiable certificates of deposit, U.S. Treasury Bills and U.S. Agency Notes are reported at cost. The Township's money market mutual fund investment is recorded at the amount reported by U.S. Bank on December 31, 2019.

Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2019 were \$88,412.

Inventory and Prepaid Items

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for other postemployment benefits (OPEB).

Long-Term Obligations

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Net Position

Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes resources restricted for maintaining roads and bridges, cemeteries, police, fire and EMS, and street lighting.

The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Township Trustees. Those committed amounts cannot be used for any other purpose unless the Township Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Township Trustees, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the Township for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute. State Statute authorizes the Township Fiscal Officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

Note 3 – Deposits and Investments

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and with certain limitations bonds and other obligations of political subdivisions of the State of Ohio;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the clerk/treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$7,838,533 of the Township's bank balance of \$10,317,348 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the Township to a successful claim by the FDIC.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Township has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Township and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

The fair value of the Township’s investments is not materially different than measurement value. As of December 31, 2019, the Township had the following investments:

Investment Type	Measurement Value	Investment Maturities (in Years)		
		Less than 1	1-2	3-5
U.S. Treasury Notes	\$ 449,109	\$ 449,109	\$ -	\$ -
Federal Home Loan Mortgage Note	195,000	-	195,000	-
Federal Farm Credit Bank Note	250,000	-	-	250,000
Money Market Mutual Fund	8,623	8,623	-	-
Total Investments	\$ 902,732	\$ 457,732	\$ 195,000	\$ 250,000

Interest Rate Risk – Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The Township addresses interest rate risk by requiring that the Township’s investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short term investments.

Credit Risk – The Federal Home Loan Mortgage Association note and Federal Farm Credit Bank note carry a rating of Aaa by Moody’s and AA+ by S&P. The Township has no investment policy dealing with investment credit risk beyond the requirements in state statutes.

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Mortgage Association note and Federal Farm Credit Bank note are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty’s trust department or agent but not in the Township’s name.

The Township has no investment policy dealing with investment custodial risk beyond the requirements in ORC 135.14(M)(2) which states, “Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.”

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Concentration of Credit Risk – The Township places no limit on the amount it may invest in any one issuer. At December 31, 2019, the Federal Home Loan Mortgage Association note and Federal Farm Credit Bank note comprised 21% and 27% of the Township’s total investments, respectively.

Note 4 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the Township. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all Township operations for the year ended December 31, 2019, was \$13.55 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

Real Property Tax Assessed Valuation	\$ 814,643,720
Public Utility Personal Property Assessed Valuation	<u>22,537,830</u>
Total	<u>\$ 837,181,550</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 5 – Risk Management

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2019, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA’s primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA’s financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2018, the most recent financial information available.

	2018
Assets	\$41,593,920
Liabilities	8,700,787
Net Position	\$32,893,133

At December 31, 2018 the liabilities above include approximately \$8.0 million of estimated incurred claims payable. The assets above also include approximately \$7.2 million of unpaid claims to be billed to approximately 1,018 member governments in the future, as of December 31, 2018. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2019, the Township’s share of these unpaid claims collectible in future years is approximately \$35,000.

Hamilton Township
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Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

The Township's contributions to OTARMA for 2019 totaled \$79,736.

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Self-Insurance

The Township provides optional health insurance for eligible employees through the Jefferson Health Plan (the Plan) which is a claims-servicing, self-insurance pool organized under Ohio Revised Code Chapter 167 for the purpose of establishing and carrying out a cooperative program to administer medical, prescription, vision and dental benefits for employees of the participating members and their eligible dependents. The Plan contracts with third-party administrators to process and pay health, dental, life and vision claims incurred by its members.

The Township is obligated to pay a monthly fee based on an estimate of its share of the Plan's costs for the fiscal year. Included in this estimate are claims by eligible employees, which are payable by the Township, the Township's share of the medical, prescription, vision and dental insurance premiums, and its proportionate share of the administrative costs of the Plan. The actual balance of the Township's account is determined on a monthly basis and such balance is required to meet or exceed the claims that have been incurred but not reported (IBNR) and to maintain adequate reserves or current funding to meet or exceed its claims fluctuation reserve requirements. If the Township is in a deficit position, it has two fiscal years to make up the negative reserve amount or an insufficient IBNR and three fiscal years to make up insufficient claims fluctuation reserves.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Township may withdraw from the Plan with as much notice as is possible for the termination, allowing the Plan time to determine any withdrawal balance owed to or by the Township. Any outstanding reserve balances are held by the Plan for a maximum period of six months to satisfy the payment of claims incurred before termination. The Township would then have the option to pay all claims incurred prior to the termination of membership so that any reserves could be released sooner. If the Township would be found to be in a deficit position and wishing to leave the Plan, it would be required to repay its deficit in full within 90 days of the effective withdrawal date. Additionally, such terminating member will be required to pay any claims incurred prior to termination notification.

The Township joined the Plan on September 1, 2016 and amounts paid to the Plan during 2019, 2018 and 2017 totaled \$921,184, \$686,134, and \$458,162, respectively.

Note 6 – Defined Benefit Pension Plan

Plan Description – Township employees, other than full-time firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Hamilton Township
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Hamilton Township
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee (3)	10.0%	(1)	(2)
2019 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits (4)	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>12.0%</u>	<u>13.0%</u>

- (1) This rate is determined by OPERS' Board and has no maximum rate established by ORC.
- (2) This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- (3) Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- (4) This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township's contractually required contribution was \$363,098 for 2019.

Plan Description – Ohio Police & Fire Pension Fund (OPF)

Plan Description – Township full-time firefighters participate in Ohio Police and Fire Pension Fund (OPF), a cost-sharing, multiple-employer defined benefit pension plan administered by OPF. OPF provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OPF issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OPF fiduciary net position. The report that may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Upon attaining a qualifying age with sufficient years of service, a member of OPF may retire and receive a lifetime monthly pension. OPF offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member's average annual salary. The following discussion of the pension formula relates to normal service retirement.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before after July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit (see OPF's CAFR referenced above for additional information, including requirements for Deferred Retirement Option Plan provisions and reduced and unreduced benefits).

Under normal service retirement, retired members who are at least 55 years old and have been receiving OPF benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit, surviving beneficiaries, and statutory survivors. Members participating in the DROP program have separate eligibility requirements related to COLA.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, and members whose pension benefit became effective on or after July 1, 2013, will receive a COLA equal to a percentage of the member's base pension benefit where the percentage is the lesser of three percent or the percentage increase in the consumer price index, if any, over the 12 month period that ends on the thirtieth day of September of the immediately preceding year, rounded to the nearest one-tenth of one percent.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>Police</u>	<u>Firefighters</u>
2019 Statutory Maximum Contribution Rates		
Employer	19.50%	24.00%
Employee	12.25%	12.25%
2019 Actual Contribution Rates		
Employer:		
Pension	19.00%	23.50%
Post-employment Health Care Benefits	<u>0.50%</u>	<u>0.50%</u>
Total Employer	<u>19.50%</u>	<u>24.00%</u>
Employee	<u>12.25%</u>	<u>12.25%</u>

Employer contribution rates are expressed as a percentage of covered payroll. The Township's contractually required contribution to OPF was \$346,252 for 2019.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 7 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2019, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Township's contractually required contribution was \$0 for the year 2019.

Ohio Police and Fire Pension Fund

Plan Description – The Township contributes to the Ohio Police and Fire Pension Fund (OPF) sponsored healthcare program, a cost-sharing, multiple-employer defined post-employment healthcare plan administered by a third-party provider. This program is not guaranteed and is subject to change at any time upon action of the Board of Trustees. OPF provides health care benefits including coverage for medical, prescription drug, dental, vision, and Medicare Part B Premium to retirees, qualifying benefit recipients and their eligible dependents.

OPF provides access to postretirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit, or is a spouse or eligible dependent child of such person. The health care coverage provided by OPF meets the definition of an Other Post Employment Benefit (OPEB) as described in Government Accounting Standards Board (GASB) Statement No. 75.

The Ohio Revised Code allows, but does not mandate, OPF to provide OPEB benefits. Authority for the OPF Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

OPF issues a publicly available financial report that includes financial information and required supplementary information for the plan. The report may be obtained by visiting the OPF website at www.op-f.org or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OPF defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently 19.5 percent and 24 percent of covered payroll for police and fire employer units, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OPF maintains funds for health care in two separate accounts. There is one account for health care benefits and one account for Medicare Part B reimbursements. A separate health care trust accrual account is maintained for health care benefits – one for health care benefits under IRS Code Section 115 trust and an Internal Revenue Code 401(h) account is maintained for Medicare Part B reimbursements.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For 2019, the portion of employer contributions allocated to health care was 0.5 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of Sections 115 and 401(h).

The OPF Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Beginning January 1, 2019, OPF is changing its retiree health care model and the current self-insured health care plan will no longer be offered. In its place is a stipend-based health care model. A stipend funded by OPF will be placed in individual Health Reimbursement Accounts that retirees will use to be reimbursed for health care expenses.

The Township's contractually required contribution to OPF was \$7,271 for 2019.

Note 8 – Debt

A summary of the Township's long-term debt activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation:					
Series 2011 Bonds - 2% to 4%	\$ 865,000	\$ -	\$ (105,000)	\$ 760,000	\$ 105,000
Series 2018 Bonds - 3.80%	2,500,000	-	(85,000)	2,415,000	90,000
OPWC Loan Payable - 0%	461,411	-	(23,070)	438,341	23,070
Total Governmental Activities	<u>\$ 3,826,411</u>	<u>\$ -</u>	<u>\$ (213,070)</u>	<u>\$ 3,613,341</u>	<u>\$ 218,070</u>

The general obligation bonds and OPWC loan payable are supported by the full faith and credit of the Township and are payable from unvoted property tax receipts to the extent that other resources are not available to meet annual principal and interest payments.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The following is a summary of the Township's future annual debt service requirements:

	Series 2011 Bonds		Series 2018 Bonds	
	Principal	Interest	Principal	Interest
2020	\$ 105,000	\$ 27,875	\$ 90,000	\$ 91,770
2021	100,000	24,725	90,000	88,350
2022	100,000	21,225	95,000	84,930
2023	95,000	17,725	100,000	81,320
2024	95,000	14,400	105,000	77,520
2025-2029	265,000	21,000	575,000	325,850
2030-2034	-	-	700,000	207,100
2035-2038	-	-	660,000	64,030
Total	<u>\$ 760,000</u>	<u>\$ 126,950</u>	<u>\$ 2,415,000</u>	<u>\$ 1,020,870</u>

OPWC Loan Payable

	Principal	Interest
2020	\$ 23,070	\$ -
2021	23,070	-
2022	23,070	-
2023	23,070	-
2024	23,070	-
2025-2029	115,350	-
2030-2034	115,350	-
2035-2038	92,291	-
Total	<u>\$ 438,341</u>	<u>\$ -</u>

The Ohio Revised Code provides that net general obligation debt of the Township, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 5.5 percent of the tax valuation of the Township. The Revised Code further provides that total voted and unvoted net debt of the Township less the same exempt debt shall never exceed amount equal to 10.5 percent of its tax valuation. The effects of the debt limitations at December 31, 2019, were an overall debt margin of approximately \$88,000,000 and an unvoted debt margin of approximately \$46,000,000.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Leases

The Township leases vehicles and other equipment under noncancelable leases. The Township disbursed \$133,867 to pay lease costs for the year ended December 31, 2019. Future lease payments are as follows:

Year	Amount
2020	\$ 83,075
2021	56,151
	<u>\$ 139,226</u>

Note 9 – Interfund Activity

Transfers

During 2019, the following transfers were made:

Transfer from Fund	Transfer to Fund	Amount
General Fund	Bond Retirement Fund	\$ 68,013
Police Fund	Bond Retirement Fund	68,012
Fire and EMS Special Levy Fund	Fire Station 76 Capital Project Fund	180,000
		<u>\$ 316,025</u>

The General Fund transferred \$68,013 to the Bond Retirement Fund to provide resources for current year debt service.

The Police Fund transferred \$68,012 to the Bond Retirement Fund for current year debt service related to the police department’s pro-rata use of the Township’s administration building.

The Fire and EMS Special Levy Fund transferred \$180,000 to the Fire Station 76 Capital Project Fund to provide resources for the ongoing construction of Fire Station 76.

Advances

During 2019, the General Fund advanced out \$64,000 to the Lighting District Special Revenue Fund to provide resources for current operating expenses. During 2019 the Lighting District Special Revenue Fund repaid this \$64,000 advance to the General Fund.

Hamilton Township
Warren County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 10 – Contingent Liabilities

The Township is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, they believe the resolution of these matters will not materially adversely affect the Township's financial condition.

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal, state and local governments. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Supplementary Information

Hamilton Township
Warren County, Ohio
Schedule of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Receipts				
Property and Other Local Taxes	\$ 737,440	\$ 737,440	\$ 818,199	\$ 80,759
Charges for Services	19,750	19,750	19,079	(671)
Licenses, Permits and Fees	176,000	176,000	187,920	11,920
Intergovernmental	300,712	300,712	298,402	(2,310)
Interest	12,000	12,000	88,412	76,412
Other	13,000	13,000	24,082	11,082
<i>Total Receipts</i>	<u>1,258,902</u>	<u>1,258,902</u>	<u>1,436,094</u>	<u>177,192</u>
Disbursements				
Current				
General Government				
Administration				
Personal Services	322,984	322,984	290,640	32,344
Other	577,848	699,502	602,444	97,058
Zoning				
Personal Services	50,880	78,880	69,599	9,281
Other	57,314	73,614	59,313	14,301
Public Works				
Other	49,111	49,111	49,111	-
Health				
Other	21,832	21,832	21,832	-
Conservation and Recreation				
Personal Services	16,800	16,800	14,304	2,496
Other	79,297	79,766	57,272	22,494
Capital Outlay	51,750	51,750	36,485	15,265
Debt Service				
Principal Retirement	23,070	23,070	23,070	-
<i>Total Disbursements</i>	<u>1,250,886</u>	<u>1,417,309</u>	<u>1,224,070</u>	<u>193,239</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,016</u>	<u>(158,407)</u>	<u>212,024</u>	<u>370,431</u>
Other Financing Sources (Uses)				
Advances In	-	64,000	64,000	-
Advances Out	-	(64,000)	(64,000)	-
Transfers Out	(68,013)	(68,013)	(68,013)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(68,013)</u>	<u>(68,013)</u>	<u>(68,013)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(59,997)	(226,420)	144,011	370,431
<i>Fund Balance at Beginning of Year</i>	1,599,350	1,599,350	1,599,350	-
<i>Prior Year Encumbrances</i>	83,212	83,212	83,212	-
<i>Fund Balance at End of Year</i>	<u>\$ 1,622,565</u>	<u>\$ 1,456,142</u>	<u>\$ 1,826,573</u>	<u>\$ 370,431</u>

Hamilton Township
Warren County, Ohio
Schedule of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Police Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$ 2,040,774	\$ 2,040,774	\$ 2,166,385	\$ 125,611
Charges for Services	44,335	44,335	108,595	64,260
Licenses, Permits and Fecs	100	100	-	(100)
Fines and Forfeitures	20,000	20,000	27,845	7,845
Intergovernmental	304,076	304,076	337,579	33,503
Other	40,000	40,000	89,307	49,307
<i>Total Receipts</i>	<u>2,449,285</u>	<u>2,449,285</u>	<u>2,729,711</u>	<u>280,426</u>
Disbursements				
Current				
Public Safety				
Police Protection				
Personal Services	1,618,976	1,618,976	1,488,188	130,788
Other	1,089,341	1,117,146	1,096,740	20,406
Capital Outlay	27,401	27,401	25,724	1,677
<i>Total Disbursements</i>	<u>2,735,718</u>	<u>2,763,523</u>	<u>2,610,652</u>	<u>152,871</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(286,433)</u>	<u>(314,238)</u>	<u>119,059</u>	<u>433,297</u>
Other Financing Sources (Uses)				
Transfers Out	(68,013)	(68,013)	(68,012)	1
<i>Total Other Financing Sources (Uses)</i>	<u>(68,013)</u>	<u>(68,013)</u>	<u>(68,012)</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(354,446)	(382,251)	51,047	433,298
<i>Fund Balance at Beginning of Year</i>	2,012,473	2,012,473	2,012,473	-
<i>Prior Year Encumbrances</i>	40,175	40,175	40,175	-
<i>Fund Balance at End of Year</i>	<u>\$ 1,698,202</u>	<u>\$ 1,670,397</u>	<u>\$ 2,103,695</u>	<u>\$ 433,298</u>

Hamilton Township
Warren County, Ohio
Schedule of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Fire and EMS Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Receipts				
Property and Other Local Taxes	\$ 2,266,062	\$ 2,266,062	\$ 2,412,948	\$ 146,886
Charges for Services	17,100	17,100	20,845	3,745
Licenses, Permits and Fees	-	-	25	25
Intergovernmental	338,588	338,588	366,929	28,341
Other	45,000	45,000	95,601	50,601
<i>Total Receipts</i>	<u>2,666,750</u>	<u>2,666,750</u>	<u>2,896,348</u>	<u>229,598</u>
Disbursements				
Current				
Public Safety				
Fire and EMS Services				
Personal Services	1,805,369	1,805,369	1,740,188	65,181
Other	2,153,253	2,171,689	2,153,972	17,717
<i>Total Disbursements</i>	<u>3,958,622</u>	<u>3,977,058</u>	<u>3,894,160</u>	<u>82,898</u>
Other Financing Sources (Uses)				
Transfers Out	-	(180,000)	(180,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(180,000)</u>	<u>(180,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(1,291,872)	(1,490,308)	(1,177,812)	146,700
<i>Fund Balance at Beginning of Year</i>	4,744,241	4,744,241	4,744,241	-
<i>Prior Year Encumbrances</i>	54,965	54,965	54,965	-
<i>Fund Balance at End of Year</i>	<u>\$ 3,507,334</u>	<u>\$ 3,308,898</u>	<u>\$ 3,621,394</u>	<u>\$ 146,700</u>

Hamilton Township
Warren County, Ohio
Schedule of Receipts, Disbursements and Changes
In Fund Balance - Budget and Actual - Budget Basis
Road and Bridge Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$ 857,650	\$ 857,650	\$ 981,236	\$ 123,586
Intergovernmental	151,350	151,350	144,689	(6,661)
Other	13,300	13,300	23,162	9,862
<i>Total Receipts</i>	<u>1,022,300</u>	<u>1,022,300</u>	<u>1,149,087</u>	<u>126,787</u>
Disbursements				
Current				
Public Works				
Roads and Bridges				
Personal Services	630,641	630,641	455,046	175,595
Other	442,747	445,420	296,821	148,599
<i>Total Disbursements</i>	<u>1,073,388</u>	<u>1,076,061</u>	<u>751,867</u>	<u>324,194</u>
<i>Net Change in Fund Balance</i>	(51,088)	(53,761)	397,220	450,981
<i>Fund Balance at Beginning of Year</i>	837,195	837,195	837,195	-
<i>Prior Year Encumbrances</i>	6,718	6,718	6,718	-
<i>Fund Balance at End of Year</i>	<u>\$ 792,825</u>	<u>\$ 790,152</u>	<u>\$ 1,241,133</u>	<u>\$ 450,981</u>

Hamilton Township
Warren County, Ohio
Notes to Supplementary Information
December 31, 2019

Note 1 – Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Township may appropriate.

The appropriations ordinance is the Township’s authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, function, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township Trustees.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township Trustees during the year.

Note 2 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Schedule of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General, Police, Fire and EMS, and Road and Bridge Funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The differences between the budgetary basis and the cash basis are outstanding year-end encumbrances, which are treated as disbursements (budgetary basis) rather than as restricted, committed or assigned fund balance (cash basis). The following table summarizes the adjustments necessary to reconcile the cash basis statements to the budgetary basis schedules.

	General	Police	Fire & EMS	Road and Bridge
Change in Fund Balance - Cash Basis	\$ 248,256	\$ 122,238	\$ (711,576)	\$ 398,391
Encumbrances	(104,245)	(71,191)	(466,236)	(1,171)
Change in Fund Balance - Budgetary Basis	<u>\$ 144,011</u>	<u>\$ 51,047</u>	<u>\$(1,177,812)</u>	<u>\$ 397,220</u>