

HAMILTON TOWNSHIP TRUSTEES

July 16, 2014

Mr. Weber made a motion and Mr. Duvelius seconded the motion to call the meeting to order at 6:04 p.m.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

The Pledge of Allegiance to the Flag was recited by all in attendance.

Mr. Duvelius made a motion and Mr. Weber seconded the motion to adopt the proposed agenda for the July 16, 2014 meeting.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Weber made a motion and Mr. Duvelius seconded the motion to dispense with the public reading of the minutes and approve as written for the July 2, 2014 meeting.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Weber made a motion and Mr. Duvelius seconded the motion to pay the bills before the Board with check numbers 73176 through 73234.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Weber made a motion and Mr. Wallace seconded the motion to pay payroll and withholding checks with check numbers 73082 through 73175.

Roll call as follows:	Kurt Weber	Yes
	David Wallace	Yes
	Gene Duvelius	Yes

Mr. Weber read the notice of a Public Budget Hearing. Mr. Weber stated: As required by the Ohio Revised Code, Section 5705.30, the Hamilton Township Trustees shall have a Budget Hearing at 6:00 p.m. on July 16th, 2014 at the Hamilton Township Administration Building, 7780 S. St. Rt. 48, Maineville, Ohio, 45039. At least two (2) copies of the budget shall be filed in the office of the Fiscal Officer for public inspection not less than 10 days before its adoption. The budget, after adoption, shall be submitted to the Warren County Auditor on or before the 20th day of July.

Mr. Ray Warrick, Fiscal Officer, presented a PowerPoint presentation showing the 2015 Preliminary Budget. The purpose of the budget having to be in by the end of July is for the Auditor's to make a judgment of whether we need all the revenues we currently get to operate for the next year. In our case, they will not change our rates since we are in Fiscal Emergency. Mr. Warrick went through the spreadsheet that showed revenue, expenses, net, fund balances and capital for each fund. The numbers that we are using to operate in 2014 and the proposed number for the 2015 budget match with the State Auditor's numbers and the Warren County Auditor's numbers. Mr. Warrick commended the staff and management on their hard work on helping get on track. Mr. Weber thanked the staff

as well. Mr. Wallace thanked Mr. Boeres and Mrs. Horman along with the Department Heads for all their work. Mr. Duvelius thanked everyone for bringing the tax payer's money into accountability for all of them.

Ms. Becky Ehling, 5465 Zoar Road, commended everyone in moving forward with working numbers. With working number the trustees are now able to make sound decisions for the township.

Mr. John Roesch, 5406 Grand Legacy Drive, stated the Legacy Fund was talked about as far as getting rid of it and the Trust Fund. Mr. Roesch asked where the money will be spent. Mr. Gary Boeres, Administrator, stated the Trust Fund monies have to be spent on Marr Park for improvements. Mr. Warren Ritchie, Law Director, stated it would be legal to reimburse the General Fund for monies spent on Marr Park that originally came out of the wrong fund. Chief Mark Greatorex, Fire Department stated the Legacy Fund monies will be used for lifting equipment and safety equipment for the ambulances. They are currently looking at power cots and stair chairs for injury prevention.

Mr. Duvelius made a motion and Mr. Wallace seconded the motion to approve the Appropriations of Revenue Funds for the 2015 Budget.

Roll call as follows:	Gene Duvelius	Yes
	David Wallace	Yes
	Kurt Weber	Yes

Mr. Warrick presented the monthly budget report to the trustees. This report was created by Ms. Ellen Horman, Finance Coordinator. The report shows the trustees how the township is doing year to date with revenue and spending. Mr. Warrick stated of the 56% of monies collected only 45% has been spent from January until June. Also in the report was the monthly bank reconciliation. The Volunteer Financial Analyst, Mr. Rusty Holman, has started helping and looking at numbers. Mr. Holman had found that we spend the most money on payroll (benefits included), then energy, vehicle fuel, debt service, TIF monies and communications. This comes to only 60% of the 9.2 million dollar budget. The audits are done and the violation adjustments have already been made except for the negative fund balances. All operating deficiencies and mistakes of spending more than appropriated or didn't adjust revenues when they were short have been fixed. Procedures have been put in place to avoid these mistakes. The Fiscal Emergency Oversight Commission will have their first meeting tomorrow at 10:30 a.m. and is open to the public. Mr. Weber asked Ms. Horman to email the trustees the Bank Reconciliation before the meetings. Mr. Weber stated in the audit report there was something about depositing monies in a timely manner. Mr. Boeres stated we were told a time frame to follow. Mr. Warrick stated we deposit everything right away. Mr. Weber stated we are meeting and exceeding the three (3) day limit. Mr. Warrick stated yes.

Ms. Melissa Brock, Human Resources, stated the 2010-2013 W2 issues have been resolved. There were issues with City Tax, State Tax, Village Tax, and FICA not being filed in the proper time frame. This was found during the audit process. A CPA was hired to assist with this. The employees have been contacted and given the amended W2. The employees can contact their tax preparer if necessary. Proper papers have been filed with each tax department and are up to date. Mr. Wallace asked how many employees have been affected. Ms. Brock stated 32 employees received amended W2's and were primarily part time Firefighters. Some were administration, trustees or maintenance employees as well. The State of Ohio in relation to School District Tax amounts to \$1,144.00. The Department of Treasury IRS amount is \$4,407.19. The Department of Treasury for IRS for the reconciliation of 2013 Form941 Withholdings amounts to \$18,764.96. This does not include any potential penalties or interest that may be incurred. The CPA provided a letter of explanation and a copy of the Cincinnati Enquirer article from June 26, 2014 in regards to the criminal investigation of Ms. Terwilleger, to send with each payment in hopes fees may be waived. The fees for the CPA, Mr. Sean Boland, amounted to \$1,500.00 which brings the total 2010-2013 reconciliation amount to \$28,256.03. Mr. Wallace asked for clarification about the employees having to go back to their tax preparers. Mr. Warren Ritchie, Law Director, clarified that the letter to the employee states that to the best of the township's knowledge, they would not have to

amend their tax returns, but if they felt they needed to contact their tax preparer they could.

Ms. Brock asked the Board to make a motion to approve purchase order requests for:

- Mr. Rusty Meece in the amount of \$280.00 for repayment of misapplied school district tax.
- The RITA Maineville Tax in the amount of \$824.07.
- The State of Ohio School District Tax for the Goshen School District in the amount of \$1,144.00.
- The Department of Treasury for IRS for reconciliation for Ms. Debbie Walker's 2010-2013 wages to federal tax in the amount of \$4,407.19.
- The Department of Treasury for IRS for reconciliation for 2013 941 withholdings for \$18,764.96.

Mr. Duvelius made a motion and Mr. Weber seconded the motion as stated above.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Ms. Melissa Brock, Human Resources, asked the board to make a motion to approve the purchase of a cemetery lot within the Murdock Cemetery – New Section, lot 130, grave 1 & 2, to John and Jean Hunley via Richard Rolland at the Hamilton Township resident cost of \$400.00 and the deed reflected would be #2014-9.

Mr. Duvelius made a motion and Mr. Weber seconded the motion as stated above.

Roll call as follows:	Gene Duvelius	Yes
	Kurt Weber	Yes
	David Wallace	Yes

Mr. Gary Boeres, Administrator, asked the board to allow him to bid out the cleaning contract to obtain a lower price. The current contract is set to expire very soon.

Mr. Weber made a motion and Mr. Duvelius seconded the motion to move forward with bidding out the cleaning contract and open bids on August 20th at 12:00 p.m. Bids must be received by noon and turned in to Mr. Warrick. Bids will then be presented to the board that evening at the Trustee meeting.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Boeres asked for an Executive Session for an employee discipline and legal matters.

Mr. Warren Ritchie, Law Director, stated he had planned on attending the Oversight Commission meeting tomorrow with it being the first one, but doesn't know if he would be needed at any others unless directed by the board. The board agreed to have him attend.

President Weber opened the floor to the public.

President Weber closed the floor to the public.

Mr. Wallace stated he had met with the Park Board to brainstorm ideas to generate money for the parks. An idea was to serve wine or alcohol at a township event. Mr. Weber stated he is willing to discuss it, but has always frowned upon alcohol on public property. Mr. Duvelius stated he is against alcohol on township owned land and there is a state law regarding open containers on government/public land. He is not willing to open it for discussion. Mr. Wallace stated such events will involve close coordination with the police and fire chiefs. Mr. Wallace believes alcohol sales could enhance much needed revenues for township parks while also complimenting township events. Mr. Wallace

explained the current financial situation has left the township with very little money for our emergency services, roadways and parks. The Police Department is projected to outspend the current 1 mil levy even if it is renewed in 2015. The Road and Bridge Fund does not have enough money for any significant road improvements. The Park System has no money for improvements in Mounts, Testerman and Marr Park. Mr. Wallace further stated he did not see any future funding opportunities that will be able to pay for the maintenance of the parks and certainly no additional money to complete Marr Park. Mr. Wallace said he understands that parks are not set up to generate money, but there is currently no plan for sustainability currently in the park system. He went on to say he met with the park board last week and mentioned fund-raising ideas involving a parade, a festival and an idea to start a new concert in the park series that will bring the community together and generate money for the park system. With the park board and trustee board approvals, Mr. Wallace stated he would like to reach out to the community and establish committees and begin exploring the feasibility of these park events. Mr. Wallace concluded that all park events that he looks at will generate money from private sponsorship and no money to operate the events will come at the expense of the tax payers. Mr. Duvelius stated he is not against any celebrations, just alcohol being sold. Mr. Weber agreed and stated he would have a hard time being convinced otherwise. The idea of having non-resident fees for the park was brought up and will be looked at.

Mr. Dan Phipps suggested opening Mounts Park for rock or hill climbing, but again the alcohol would not be able to be controlled illegal or not.

Mr. Ritchie noted the legal matter for Executive Session is for pending or eminent litigation. Mr. Warrick stated it is not pending. Mr. Ritchie stated it could be called a personnel matter.

Mr. Weber made a motion and Mr. Duvelius seconded the motion to enter into Executive Session at 7:21 p.m. to discuss employee discipline and a personnel matter.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes

Mr. Duvelius made a motion and Mr. Wallace seconded the motion to reconvene at 7:55 p.m.

Roll call as follows:	Gene Duvelius	Yes
	David Wallace	Yes
	Kurt Weber	Yes

Mr. Weber stated Executive Session was to discuss personnel matters and an employee discipline.

Mr. Weber made a motion and Mr. Duvelius seconded the motion to adjourn the meeting at 7:56 p.m.

Roll call as follows:	Kurt Weber	Yes
	Gene Duvelius	Yes
	David Wallace	Yes