

## RECORD OF PROCEEDINGS

**MINUTES OF THE  
XENIA TOWNSHIP TRUSTEES:**

**BUDGET MEETING #1  
DECEMBER 3, 2015 3:30 P.M.**

NOTE: These minutes are a summary of the discussion and are not a word for word account of the discussions. The proceedings were electronically recorded. The meeting place was the Xenia Township Office, 8 Brush Row Road, Xenia, Ohio.

Dan O'Callaghan welcomed everyone and called the Budget Meeting to order at 3:37 p.m. This was a Budget Meeting advertised on the Xenia Township website within 24 hours of scheduling the meeting.

ROLL CALL: Scott Miller, Trustee; Daniel O'Callaghan, Trustee; Sheila Seiter, Fiscal Officer; Alan Stock, Administrator, Dean Fox, Fire Chief. Susan Spradlin was absent due to health reasons.

### **TOWNSHIP ADMINISTRATOR/FISCAL OFFICER:**

Mr. Stock presented a spreadsheet to the Trustees on the TV monitor. Mr. Stock said they have many worksheets feeding the document which will be put into the budget document and UAN so they will all match. He said Mrs. Seiter would like to have a final resolution done by mid to end of February. Mrs. Seiter said this schedule could vary from year to year. Mr. Stock said within every Fund they would see Other Source, Tax Revenue and Unencumbered Cash Balance. The unencumbered cash balance is the term used by the auditor and UAN for carryover. Mr. Stock said the departments have put in their wish lists for the next fifty years. Mr. O'Callaghan suggested they put in the infrastructure for telecommunications and assets. Mr. Stock said it is already in the worksheet. He said Mrs. Seiter would like to reduce the number of line items without losing the historical data. He said he would like to budget revenue lower and expenses higher to cover any surprises. Mrs. Seiter explained some of the reports she had given them. Mr. Stock explained "on behalf of" money from ODOT that will be up around \$3,000. He said he hoped to have line items established by next week and start talking to department heads about what they want appropriated. He said one philosophy is to put larger amounts in contingencies, then when they have to spend contingencies, transfer to a line item so there will be good history from the line item. Mrs. Seiter said they used to have a line code that election expenses would come out of, so if they can find the history of what they have been paying for their portion of the fees for the elections, they will put it in the right code and pay out of the right place. She said it would not necessarily have to be in contingencies. She said she had been cautioned about not using "Other" as a catch-all if you really know what it is. Mrs. Seiter gave an example of paying for road uniforms out of the "Other" line item, whereas it is a "Supply" or "Contract Labor" line item. Chief Fox asked if there is a need to use money out of "Contingencies" does money get transferred to the proper line item before it is spent. Mrs. Seiter answered yes. Mrs. Seiter said she found a lot of money was tied up in blanket certificates which made it look like there was no money. Mr. Miller said the line item for "Contract Services" seems broad, and he would prefer to have a separate line item for some things. Mrs. Seiter said they can look at some of those things. Mr. O'Callaghan said he had a concern about using the term "set aside" which sounds like a slush fund. He asked if it could be specified as a line item since the intent is repair or replacement. Mrs. Seiter said there can be a line item for such. Mr. O'Callaghan suggested this being done for transparency sake. Mr. Stock said David Graham (Greene County Auditor) wants to see the history of where the amounts were obtained. He would like to see "Future Capital Expenditures" as a line item to put extra money. Mrs. Seiter added, from past experience, some is about presentation and back-up documentation. She said in the General Fund you can mark money for a certain project which keeps your money more liquid, because once a resolution is made to transfer funds out of General Fund into a special line item for a special project, it can only be used for that project. Then the only way to put the money back in the General Fund is to take it to a special probate judge and he has to approve it going back. She said it can be done but it takes a lot of extra paperwork to put it back. Mr. Miller asked if it was broken down by fund on the set-aside sheet, the answer was no. Mr. Miller said he would like a future capital and expense ledger, where departments are listed independently. Mr. Stock said Xenia Township is healthy financially only because department chairs don't spend everything each year.

**XENIA TOWNSHIP TRUSTEES  
BUDGET MEETING #1, DECEMBER 3, 2015**

He explained some of the tax money and where it had to be spent as well as losses in revenue from the estate tax being taken away and the reduction in the Local Government Fund. The Cemetery Fund was discussed. Mr. Stock reported on the Street Lighting Assessments not being turned in to the County Auditor, and the Township lost roughly \$10,000 in taxes this year. Mr. Stock said the County Auditor will allow the Township to turn in the paperwork so only one year of taxes will be lost. Mr. Stock asked that the Trustees make a resolution for this paperwork tonight. Mrs. Seiter said the Revenue Report shows what was budgeted in revenue and what was actually received. This showed the street lighting assessments being short which brought it to her attention. She is waiting to get the back-up for what was receipted from the Auditor's Office. Mrs. Seiter said there was not enough money to pay the Fire Department staff for the rest of the year. It was found all Paramedics and the rest of Fire Department were paid out of one line item instead of two. She would like to transfer money out of the line item that has money into the line item that is running short in order to pay them for the rest of the year. There was also a case where one firefighter was paid out of the Road Department for probably the last two years. She has been working on fixing that. Mr. Stock said there was a fund created on behalf of Washington Road and Mrs. Seiter said the funds have to be split by who paid for it— one ODOT and one State of Ohio. He mentioned the Cot Grant, Sign Grant and EMS Grants, Road Department amounts, Fire Grants and the Caesarscreek Township contract. Mr. Miller asked to see the Caesarscreek Township contract.

Mr. O'Callaghan asked if the budget would be ready for additional action by the next meeting on December 14. Mr. Stock answered they would like to have the line item numbers set and reviewed by the department heads by the next meeting. He said they will need more specific direction from the Trustees in the Executive Session.

Mrs. Seiter said they would like to recommend some line items that might not be needed after guidance from the department heads. Mr. Stock briefly went over several other worksheets.

**ADJOURNMENT:**

A motion was made by Mr. Miller to adjourn the Budget Meeting, seconded by Mr. O'Callaghan. Roll Call: Mr. Miller-Aye, Mr. O'Callaghan-Aye. Budget Meeting adjourned at 4:57 p.m.

**Xenia Township Board of Trustees**

Date Approved: \_\_\_\_\_

Absent \_\_\_\_\_  
Susan Spradlin, Chair

Resolution # \_\_\_\_\_

\_\_\_\_\_  
Scott Miller, Trustee

Attest:

\_\_\_\_\_  
Sheila J. Seiter, Fiscal Officer

\_\_\_\_\_  
Daniel O'Callaghan, Trustee

slb