



**GERMAN TOWNSHIP BOARD OF TRUSTEES
MINUTES OF THE SPECIAL YEAR-END MEETING HELD ON DECEMBER 29, 2023**

The meeting was held at the German Township Hall located at 12102 St. Rt. 725 West, Germantown, OH 45327 and virtually using WebEx.

The meeting was called to order by Board President Mark Cross at 7:00 pm. In attendance were:

President Mark Cross	Vice-President Jacob Stubbs	Trustee Lou Potter
Fiscal Officer Mark Heistand	Police Chief Shane Birch	Road Admin. Jeremy Holbrook
	Zoning Inspector Shauna Close	

IN-PERSON ATTENDEES:

Name	Address	Name	Address
None			

ONLINE ATTENDEES:

Name	Name	Name	Name
KC	dc		

The Germantown Press was notified of the Special Year-End Meeting on 12/21/23 at 2:20 pm.

Dr. Cross led the group in the Pledge of Allegiance.

The announced purpose of the Special Meeting was:

- Approve minutes of the 12/11/23 Regular Meeting
- Review and approve December financial reports and approve payment of December bills
- Review and approve amended 2023 appropriations
- Review and potentially approve 2024 revenue and appropriation budgets
- Approve citizen member appointments for the Fire Oversight and Senior Oversight Committees
- Approve the 2024 Ohio Public Employees Retirement System Conversion Plan
- Approve a resolution to self-certify a \$50k micro-purchase threshold for ARPA Fund 2024 spending

VISITOR COMMENTS:

- None

APPROVE MINUTES OF THE 12/11/23 REGULAR MEETING:

- Mr. Heistand submitted minutes for the 12/11/23 Regular Meeting. Mr. Stubbs noted a spelling error that will be corrected. Dr. Cross made a MOTION, seconded by Mr. Potter, to approve the minutes as corrected. The MOTION WAS APPROVED by a unanimous voice vote.

REVIEW AND APPROVE DECEMBER FINANCIAL REPORTS AND APPROVE PAYMENT OF DECEMBER BILLS:

- Mr. Heistand presented the December Financial Reports, current as of 12/23/23: (1) 12/31/23 Fund Status; (2) Year-to-Date 12/31/23 Cash Summary by Fund; (3) Month of December 2023 Cash Summary by Fund; (4) December 2023 Receipt Listing; and (5) December 2023 Payment Listing. He noted the following items:
 - Receipt #197-2023 for \$9,276.23 from Germantown Union Cemetery was the final payment on the 2006 loan the Trustees made to the Cemetery Board for the purchase of the West Land. He noted that the loan has been paid in full.
 - Voucher #1001-2023 for \$3,212.00 to Xenia Glass and Lock was the replacement of the Township Hall rear exterior door and frame, paid by the American Rescue Plan Act Fund.
 - Voucher #1038-2023 for \$7,150.00 to the Bureau of Workers Compensation was the full year 2024 premium, which entitled the Township to receive a 2% discount.
- Dr. Cross made a MOTION, seconded by Mr. Stubbs, to approve the December financial reports and authorize the payment of December bills (warrants 50720-725 and vouchers 953 through 1038 for payroll direct deposit, payroll tax withholdings and other electronic payments). The MOTION WAS APPROVED by a unanimous voice vote.

REVIEW AND APPROVE AMENDED 2023 APPROPRIATIONS:

- Mr. Heistand presented amended 2023 appropriations, reflecting actual spending for the year. Dr. Cross introduced **RESOLUTION 2023-61**, seconded by Mr. Potter: **A RESOLUTION AUTHORIZING AMENDED 2023 APPROPRIATIONS TOTALING \$3,389,402.61, AS ATTACHED.** The roll was taken and the adoption vote was as follows: Dr. Cross-Yes; Mr. Stubbs-Yes; Mr. Potter-Yes. **RESOLUTION 2023-61 WAS ADOPTED.**

REVIEW AND POTENTIALLY APPROVE 2024 REVENUE AND APPROPRIATION BUDGETS:

- Mr. Heistand reviewed the budgeted 2024 tax revenues to be derived from inside millage and approved levies (outside millage) as well as the estimated 2024 Local Government Fund revenues. These amounts were determined by the Montgomery County Auditor:
- He explained the draft 2024 budget reports, which included comparisons to the 2023 final budget, 2023 receipts and expenditures (as of 12/23/23), and 2022 receipts and expenditures. The reports reflected December 31 fund balances for 2021, 2022, 2023 and estimated 2024. The budgets included items that were discussed and informally approved at the 12/11/23 meeting:
 - A 4% cost of living salary increase for all Township employees
 - Payment of elected official salaries at 100% of the amount allowed by the State of Ohio
 - Continued allocation of elected officials' salaries and benefits to the Police, Road and Trash Departments
 - Continued transfers from the General Fund to the Police, Road and Trash Departments to offset the allocation of elected officials' salaries and benefits
 - An increased transfer of \$8,000 from the General Fund to the Road & Bridge Fund as an estimate of the cost incurred to mow grass at the Township Hall and the rural cemeteries
 - Deposit of the \$18,000 cell tower 2024 lease payment into the Police District Fund

- **POLICE BUDGET (Funds 2081, 2082, 2083, 2221, 2261, 2271):**
 - Chief Birch requested a 2024 salary increase for Shauna Close greater than the 4% budgeted for other employees. After discussion, the Trustees informally agreed to increase Ms. Close's 2024 payrate from \$18.40 to \$22.00 per hour in her capacity as Police Clerk, Trash Clerk, and Zoning Inspector. Mr. Heistand noted that the appropriations for the affected funds would need to be modified. He stated that he would provide adjusted budget reports to the Trustees in advance of the 1/3/24 Organizational Meeting.
 - Chief Birch and Ms. Close discussed the \$1,154,775 appropriation budget for the primary fund: #2081-Police District. The budgets for the other Police funds all had small appropriations. He noted that the appropriations included \$65,000 for a new cruiser.
 - Mr. Heistand noted that the budgeted receipts included \$73,257 from Valley View Schools for the School Resource Officer's services.
 - The Trustees discussed the Police Department's declining fund balances. Mr. Heistand stated his belief that 2024 spending would not be as high as budgeted and that tax receipts would be higher than budgeted, which would result in a 12/31/24 fund balance higher than the budgeted \$68,693 balance. It was noted, however, that at some point in the future the Trustees would need to ask the voters to approve a new police levy.
 - Chief Birch stated that the exterior of the Township Hall needs to be repainted. He would also like the Police Department Road Room carpeting to be replaced with tile. Neither expenditure was included in the 2024 draft budget.
 - The Trustees did not make any changes to the Police Department's 2024 draft budgets.
- **ROAD BUDGET (Funds 2011, 2021, 2031, 2141, 2231):**
 - Mr. Holbrook would like to replace a dump truck in the near future but did not include this purchase in his budgeted appropriations. The budgeted 12/31/24 Gasoline Tax fund balance increase sets aside some funds to be used for the eventual purchase.
 - The Trustees did not make any changes to the Road Department's 2024 draft budgets.
- **GENERAL FUND (Fund 1000):**
 - Mr. Heistand noted the positive impact higher interest rates paid by Star Ohio have had on the year-end fund balances. He stated that he would provide an analysis of 2023 interest at the 1/8/24 meeting for the Trustees to consider a transfer to those funds not allowed by the State of Ohio to receive interest. He noted that 2023 receipts from the Joint Economic Development District (JEDD) were about \$13,000. He budgeted \$25,000 in JEDD receipts for 2024, but had no idea how much would actually be received.
 - The Trustees did not make any changes to the General Fund 2024 draft budget.
- **GARBAGE AND WASTE DISPOSAL FUND (Fund 2071):**
 - Mr. Heistand noted that the 12/31/24 fund balance is budgeted to be approximately the same as the 12/31/23 balance. He stated that the 4th Quarter 2023 Rumpke invoice did not reflect the expected 8% increase. He wasn't sure if that invoice was for the previous quarter or the 4th Quarter. The 2024 budget includes the Rumpke increase and the updated Township trash rates.
 - The Trustees did not change the Garbage and Waste Disposal Fund 2024 draft budget.
- **OTHER FUNDS (Funds 2171, 2172, 2191, 2192, 2193, 2273, 4951, 9752):**
 - Mr. Heistand reviewed the five joint levy funds, noting that payments to the City of Germantown were budgeted at 90% of tax receipts less related expenses.
 - He budgeted use of the entire remaining balance in Fund #2373-American Rescue Plan Act (ARPA) during 2024. The Treasury Department's has required that all ARPA funds be appropriated by 12/31/24.
 - The Trustees did not make any changes to the 2024 draft budgets of the Other Funds.

APPROVE CITIZEN MEMBER APPOINTMENTS FOR THE FIRE OVERSIGHT AND SENIOR OVERSIGHT COMMITTEES

- Mr. Heistand noted that terms of certain members of the Fire Oversight Committee and the Senior Oversight Committee expire on 12/31/23. The affected members are all interested in serving another term. City Council will consider the appointments at their 1/2/24 meeting. Oversight Committee appointments are also approved by the Township. He provided the Trustees with a list of all Germantown Committee Appointments.
- Mr. Stubbs made a MOTION, seconded by Mr. Potter, to approve the following committee appointments: (1) Fire Oversight Committee – Jeffrey Bobbitt and Glenn Jirka; Senior Oversight Committee – Freda Emrick. The MOTION WAS APPROVED by a unanimous voice vote.

APPROVE THE 2024 OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM CONVERSION PLAN:

- Mr. Heistand reported that in order for unused vacation and sick time that is cashed out to be considered earnable salary by the Ohio Public Employees Retirement System (OPERS), the Township needs to have an Annual Conversion Plan on file with OPERS. The Trustees must reapprove the Plan each year.
- Dr. Cross introduced **RESOLUTION 2023-62**, seconded by Mr. Potter: **A RESOLUTION AUTHORIZING THE FISCAL OFFICER TO EXECUTE AN ANNUAL CONVERSION PLAN FOR 2024 WITH THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM.** The roll was taken and the adoption vote was as follows: Dr. Cross-Yes; Mr. Stubbs-Yes; Mr. Potter-Yes. **RESOLUTION 2023-62 WAS ADOPTED.**

APPROVE A RESOLUTION TO SELF-CERTIFY A \$50K MICRO-PURCHASE THRESHOLD FOR ARPA FUND 2024 SPENDING

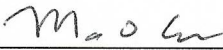
- Mr. Heistand noted that In June 2022 the Trustees adopted a RESOLUTION to authorize an increase in the Micro-Purchase Threshold from \$10,000 to \$50,000 for most American Rescue Plan Act (ARPA) purchases (\$45,000 for road maintenance or repair) as allowed under the Code of Federal Regulations. The Micro-Purchase Threshold must be reauthorized annually.
- Dr. Cross introduced **RESOLUTION 2023-63**, seconded by Mr. Stubbs: **A RESOLUTION AUTHORIZING AN INCREASE IN THE MICRO-PURCHASE THRESHOLD FOR 2024.** The roll was taken and the adoption vote was as follows: Dr. Cross-Yes; Mr. Stubbs-Yes; Mr. Potter-Yes. **RESOLUTION 2023-63 WAS ADOPTED.**

OTHER BUSINESS:

- Chief Birch reported that Montgomery County Auditor Karl Keith would visit the Township on 1/4/24 to present K9 Idus with his annual license.

MEETING ADJOURNED:

- With no further business, Mr. Stubbs made a MOTION, seconded by Mr. Potter, to adjourn. The MOTION WAS APPROVED by a unanimous voice vote. The Meeting adjourned at 7:55 pm.

Signed: 
Mark Cross, President, Board of Trustees

Attest: These minutes were approved by the Board of Trustees at the January 8, 2024 meeting.

Signed: 
Mark A. Heistand, Fiscal Officer