



**GERMAN TOWNSHIP BOARD OF TRUSTEES
MINUTES OF THE SPECIAL YEAR-END MEETING HELD ON DECEMBER 30, 2024**

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
Deb Cross	7444 S. Stiver Road	Abigail Hale-Dennis	13091 Oxford Road

ONLINE ATTENDEES:

Name	Name	Name	Name
None			

The Germantown Press was notified of the Special Year-End Meeting on 12/20/24 at 12:09 pm.

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

The announced purpose of the Special Meeting was:

- Approve minutes of the 12/9/24 Regular Meeting
- Review and approve December financial reports and approve payment of December bills
- Review and approve amended 2024 appropriations
- Review and potentially approve 2025 revenue and appropriation budgets
- Approve citizen member appointment for the Fire Oversight Committee
- Approve the 2025 Ohio Public Employees Retirement System Conversion Plan
- Approve a resolution to self-certify a \$50K micro-purchase threshold for ARPA Fund 2025 spending

VISITOR COMMENTS:

- None

APPROVE MINUTES OF THE 12/9/24 REGULAR MEETING:

- Mr. Heistand submitted minutes for the 12/9/24 Regular Meeting. Dr. Cross made a MOTION, seconded by Mr. Potter, to approve the minutes as presented. 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 12/27/24: (1) 12/31/24 Fund Status; (2) Year-to-Date 12/31/24 Cash Summary by Fund; (3) Month of December 2024 Cash Summary by Fund; (4) December 2024 Receipt Listing; and (5) December 2024 Payment Listing. He noted the following items:
 - Receipt #349-2024 for \$9,906.17 from Sedgwick Claims Management Services, Inc. was payment of an insurance claim for one of the police cruiser collisions.
 - Receipt #350-2024 for \$7,322.10 from Valley View Joint Economic Development District (JEDD) was the fourth quarter JEDD tax collections from the high school employees and construction contractors. He noted that the JEDD withholding rate will drop from 1.5% to 1.25% effective 1/1/25.
 - Receipt #358-2024 for \$1,324.40 from the State of Ohio was liquor permit fees
 - Receipt #363-2024 for \$36,628.79 from Valley View Local School District was the second of two payments for 2024-2025 School Resource Officer services.
 - Voucher #1023-2024 for \$9,947.12 to Safety Systems was for the upfitting of the new police cruiser.
 - Voucher #1069-2024 for \$9,761.17 to Crickmore Collision was for the police cruiser collision repairs from a deer strike.
 - Voucher #1076-2024 for \$2,360.50 to P&R Communications Service, Inc. was for installation of the updated cruiser mobile radios, paid by the American Rescue Plan Act.
 - Voucher #1077-2024 for \$72,372.03 to Rumpke Waste, Inc. was the quarterly trash collection invoice. The invoice was 8% higher than the prior quarter reflecting a contractual annual increase.
 - Warrant #50816 for \$250.00 to Valley View Athletic Boosters was a donation to assist in the weight room expansion at the high school.
- Dr. Cross stated that the \$250.00 donation for the high school weight room expansion should have been approved in advance by the Trustees. Mr. Heistand stated that he and Chief Birch would request advance Trustee approval should a similar situation occur in the future.
- Dr. Cross made a MOTION, seconded by Mr. Stubbs, to approve the December financial reports and authorize the payment of December bills (warrants 50812-50820 and vouchers 990 through 1077 for payroll direct deposit, payroll tax withholdings and other electronic payments). The MOTION WAS APPROVED by a unanimous voice vote.

REVIEW AND APPROVE AMENDED 2024 APPROPRIATIONS:

- Mr. Heistand presented amended 2024 appropriations, reflecting actual spending for the year. Dr. Cross introduced **RESOLUTION 2024-76**, seconded by Mr. Potter: **A RESOLUTION AUTHORIZING AMENDED 2024 APPROPRIATIONS TOTALING \$3,749,797.86, AS ATTACHED.** The roll was taken and the adoption vote was as follows: Dr. Cross-Yes; Mr. Stubbs-Yes; Mr. Potter-Yes. **RESOLUTION 2024-76 WAS ADOPTED.**

REVIEW AND POTENTIALLY APPROVE 2025 REVENUE AND APPROPRIATION BUDGETS:

- Mr. Heistand reviewed budgeted 2025 tax revenues derived from inside millage and approved levies (outside millage) as well as the estimated 2025 Local Government Fund revenues. These amounts were determined by the Montgomery County Auditor.
 - A discussion ensued concerning the 1.0 mill Road Improvement Levy. The Auditor's report indicated that the levy expired in 2024, with final collections in 2025. The Trustees stated that the levy renewal would need to be run in November 2025 as there was insufficient time to run a renewal at the May 2025 primary.
 - **UPDATE AS OF 1/3/25:** Following the 12/30/24 meeting, it was determined that the road levy was renewed by the voters in November 2023. Mr. Heistand contacted the Auditor's office which subsequently prepared a revised Township levy report.
- He explained the draft 2025 revenue and appropriation budgets, which included comparisons to 2024 receipts and disbursements (as of 12/27/24), the 2024 original revenue and appropriation budgets (approved at the 1/3/24 Organizational Meeting), and 2023 total receipts and disbursements. The reports reflected December 31 fund balances for 2022, 2023, 2024 (as of 12/27/24) and estimated 2025. The budgets included items that were discussed and informally approved at the 12/9/24 meeting, as follows:
 - A 5% cost of living salary increase for all Township employees
 - Allocation of a portion of elected officials' salaries and benefits to the Police District, Gasoline Tax, and Waste Disposal District funds.
 - Transfers of \$37,400 from the General Fund to the Police District, Gasoline Tax, and Waste Disposal District funds to offset the allocation of elected officials' salaries and benefits
 - A 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
 - An estimated transfer of \$26,650 from the General Fund to the Police District, Road & Bridge, and Road Levy funds based on interest these funds would have received in 2024 had the State allowed receipt of interest.
- **POLICE BUDGET (Funds 2081, 2082, 2083, 2221, 2261, 2271):**
 - Mr. Heistand noted that the Motor Vehicles line item included payment for the recently received new cruiser as well as a new unmarked vehicle. Chief Birch noted that the biggest change from 2024 was in personnel costs. Mr. Heistand noted the year-end Police District fund balances: \$254,324 in 2022, \$364,875 in 2023, \$499,931 estimated for 2024, and \$190,706 budgeted for 2025. He stated his belief that 2025 expenses would not be as high as budgeted and that tax receipts would be higher than budgeted.
 - The Trustees did not make any changes to the Police Department's 2025 draft budget.
- **ROAD BUDGET (Funds 2011, 2021, 2031, 2141, 2231):**
 - Mr. Holbrook stated that the sum of 2025 ending fund balances for the five funds would equal about three months of annual spending, which he and Mr. Heistand had previously agreed was an appropriate carryover. Mr. Potter asked if any Road Department equipment needed to be replaced. Mr. Holbrook noted that he did not anticipate any significant equipment spending for at least five years.
 - The Trustees did not make any changes to the Road Department's 2025 draft budgets.
- **GENERAL FUND (Fund 1000):**
 - Mr. Heistand stated that he budgeted \$90,000 in interest revenue for 2025, less than the \$105,767 earned through November 2024 as interest rates have been recently been falling. He noted recent year-end fund balances: \$256,741 in 2022, \$331,961 in 2023, \$401,919 estimated for 2024, and \$455,118 budgeted for 2025. He noted that 2024 JEDD tax receipts were \$37,947. He budgeted \$60,000 in JEDD receipts for 2025, as all school employees will now be paying the tax, but stated that he had no idea how much would

actually be received. He noted that 2025 transfers from the General Fund to other funds for salaries, mowing and interest will total approximately \$72,050.

- The Trustees did not make any changes to the General Fund 2025 draft budget.
- **GARBAGE AND WASTE DISPOSAL FUND (Fund 2071):**
 - Mr. Heistand noted year-end fund balances: \$129,590 in 2022, \$137,244 in 2023, \$131,094 estimated for 2024, and \$153,595 budgeted for 2025. The 2025 budget includes the final 8% Rumpke increase in the fourth quarter as well as the Township's corresponding \$5.00 rate increase. The Rumpke contract expires in October 2026.
 - The Trustees did not change the Garbage and Waste Disposal Fund 2025 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 remaining balance in in the American Rescue Plan Act Fund.
 - The Trustees did not make any changes to the 2025 draft budgets of the Other Funds.

APPROVE CITIZEN MEMBER APPOINTMENT FOR THE FIRE OVERSIGHT COMMITTEE

- Mr. Heistand noted that Robert Treiber had applied for a vacant seat on the Fire Oversight Committee. He stated that Germantown City Council would consider the appointment at their 1/6/25 meeting. Oversight Committee appointments are also approved by the Township.
 - Dr. Cross made a MOTION, seconded by Mr. Potter, to approve the appointment of Robert Treiber to the Fire Oversight Committee for a term ending 12/31/25. Mr. Stubbs noted that Mr. Treiber's background made him a good candidate for the position. The MOTION WAS APPROVED by a unanimous voice vote.

APPROVE THE 2025 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 reauthorize the Plan every year.
 - Dr. Cross introduced **RESOLUTION 2023-77**, seconded by Mr. Stubbs: **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 2023-77 WAS ADOPTED.**

APPROVE A RESOLUTION TO SELF-CERTIFY A \$50K MICRO-PURCHASE THRESHOLD FOR ARPA FUND 2025 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 2024-78**, seconded by Mr. Potter: **A RESOLUTION AUTHORIZING AN INCREASE IN THE MICRO-PURCHASE THRESHOLD FOR 2025.** The roll was taken and the adoption vote was as follows: Dr. Cross-Yes; Mr. Stubbs-Yes; Mr. Potter-Yes. **RESOLUTION 2024-78 WAS ADOPTED.**

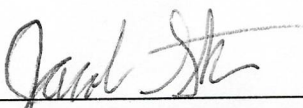
OTHER BUSINESS:

- None

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 7:39 pm.

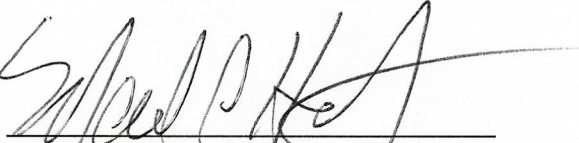
Signed: _____



Jacob Stubbs, President, Board of Trustees

Attest: These minutes were approved by the Board of Trustees at the January 13, 2025 meeting.

Signed: _____



Mark A. Heistand, Fiscal Officer