



**GERMAN TOWNSHIP BOARD OF TRUSTEES  
MINUTES OF THE SPECIAL YEAR-END MEETING HELD ON DECEMBER 29, 2025**

**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 Jacob Stubbs at 7:00 pm. In attendance were:

<b>President Jacob Stubbs</b>	<b>Vice-President Mark Cross</b>	<b>Trustee Lou Potter</b>
<b>Fiscal Officer Mark Heistand</b>	<b>Police Chief Shane Birch</b>	<b>Road Admin. Jeremy Holbrook</b>
	<b>WebEx Facilitator Janet Burton</b>	

**IN-PERSON ATTENDEES:**

Name	Address	Name	Address
James Rowland	German Township	Kurt Jacoby	German Township
Ernie Potter (Lou's dog)	German Township		

**ONLINE ATTENDEES:**

Name	Name	Name	Name
Sam	dc		

The Germantown Press was notified of the Special Year-End Meeting on 12/16/25 at 4:00 pm.

Mr. Stubbs led the group in the Pledge of Allegiance.

The announced purpose of the Special Meeting was:

- Approve minutes of the 12/8/25 Regular Meeting
- Review and approve December financial reports and approve payment of December bills
- Review and approve amended 2025 appropriations
- Review and potentially approve 2026 revenue and appropriation budgets
- Approve citizen member appointments for various Oversight committees
- Approve the 2026 Ohio Public Employees Retirement System Conversion Plan
- Approve Ohio Township Association membership and training for Zoning Commission members

**VISITOR COMMENTS:**

- None

#### **APPROVE MINUTES OF THE 12/8/25 REGULAR MEETING:**

- Mr. Heistand submitted minutes for the 12/8/25 Regular Meeting. Mr. Stubbs 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 12/24/25: (1) 12/31/25 Fund Status; (2) Year-to-Date 12/31/25 Cash Summary by Fund; (3) Month of December 2025 Cash Summary by Fund; (4) December 2025 Receipt Listing; and (5) December 2025 Payment Listing. He noted the following items:
  - Receipt #389-2025 for \$10,116.03 from the Valley View Joint Economic Development District was the quarterly distribution of JEDD income taxes. JEDD receipts in 2025 totaled \$46,461.42.
  - Warrant #50921 for \$54,000.00 to Channel Maintenance System was for the Little Twin Creek erosion control contract.
- Mr. Stubbs made a MOTION, seconded by Dr. Cross, to approve the December financial reports and authorize the payment of December bills (warrants 50917-50926 and vouchers 988 through 1068 for payroll direct deposit, payroll tax withholdings and other electronic payments). The MOTION WAS APPROVED by a unanimous voice vote.

#### **REVIEW AND APPROVE AMENDED 2025 APPROPRIATIONS:**

- Mr. Heistand presented amended 2025 appropriations, reflecting actual spending for the year. Mr. Stubbs introduced **RESOLUTION 2025-59**, seconded by Mr. Potter: **A RESOLUTION AUTHORIZING AMENDED 2025 APPROPRIATIONS TOTALING \$3,840,485.07, AS ATTACHED.** The roll was taken and the adoption vote was as follows: Mr. Stubbs-Yes; Dr. Cross-Yes; Mr. Potter-Yes. **RESOLUTION 2025-59 WAS ADOPTED.**

#### **REVIEW AND POTENTIALLY APPROVE 2026 REVENUE AND APPROPRIATION BUDGETS:**

- Mr. Heistand reviewed budgeted 2026 tax revenues derived from inside millage and approved levies (outside millage) as well as the estimated 2026 Local Government Fund revenues. These amounts were determined by the Montgomery County Auditor.
  - He discussed that the 1.0 mill Senior Center Levy will expire in 2027, with final collections in 2028. The Pool Levy and the Road Improvement Levy both expire in 2028, with final collections in 2029. He suggested that the Trustees consider running the Senior Center Levy in November 2026, and then run either the Pool Levy or Road Improvement Levy in November 2027, and finally run the other 2028 expiring levy at one of the 2028 elections.
- He discussed elected official salaries, noting that they are set by the State and are based on the Township's estimated resources. Estimated resources are the sum of fund balances at the beginning of the year plus budgeted revenues. In recent years, the Township's estimated resources fell in the \$3.5-\$6.0 million category used to determine salaries. As a result of the Fire/EMS Levy approved in May 2025, the Township's 2026 estimated resources will fall in the \$6.0-\$10.0 million category, which has higher salaries. For the four elected officials, the higher category salaries would be a total of \$18,146 more than what would have been paid under the lower category. The Trustees decided that elected officials will be paid under the \$3.5-\$6.0 million category in 2026, foregoing the higher salaries for which they and the Fiscal Officer are eligible.



- Mr. Heistand explained the draft 2026 revenue and appropriation budget spreadsheets, which included comparisons to 2025 receipts and disbursements (as of 12/24/25), the 2025 final revenue and appropriation budgets, and 2024 receipts and disbursements. The reports reflected December 31 fund balances for 2023, 2024, 2025 (as of 12/24/25) and estimated 2026. The budgets included items discussed and informally approved at the 11/10/25 meeting, as follows:
  - A 3% cost of living salary increase for all non-elected 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 \$39,000 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 \$31,750 from the General Fund to the Police District, Road & Bridge, and Road Levy funds based on interest these funds would have received in 2025 had the State allowed receipt of interest.
  - 2026 budgeted transfers from the General Fund to the other funds total \$78,750.
- **POLICE BUDGET (Funds 2081, 2082, 2083, 2221, 2261, 2271):**
  - Chief Birch noted that the Contract for Police Protection revenue includes \$38,460 for the second payment by the Valley View School District for one school resource officer (SRO) for 2025-2026, plus \$85,000 for the first of two 2026-2027 payments for two SRO's.
  - Chief Birch noted that he will add an additional officer in 2026 to serve as the second SRO. He budgeted \$20,000 to replace the department's uniforms, some which were purchased in the 1990's. He budgeted \$10,000 to replace the department's Windows 10 computers. He did not budget any new cruisers in 2026.
  - Mr. Heistand commented that the Police Department's fund balance has been shrinking in recent years. He felt that a new Police Levy will be needed in the next couple of years. The Trustees discussed whether to run a levy in November 2026 or wait until May 2027.
  - **Visitor Comment: Kurt Jacoby:** Mr. Jacoby stated his concerns with running a levy in November 2026 since the ballot will include the governor, senators, representatives, etc.
  - The Trustees did not make any changes to the Police Department's 2026 draft budget.
- **ROAD BUDGET (Funds 2011, 2021, 2031, 2141, 2231):**
  - Mr. Holbrook stated that he budgeted \$10,000 for a mower cutting head in Fund #2011. \$72,000 was budgeted, split half between Fund #2021 and Fund #2031, to pay for upfitting the new dump truck. He budgeted \$380,000 for road repairs. He stated that he did not anticipate replacing any heavy equipment for the next several years.
  - The Trustees did not make any changes to the Road Department's 2026 draft budgets.
- **GENERAL FUND (Fund 1000):**
  - Mr. Heistand stated that he budgeted \$85,000 in interest revenue, less than the estimated revenue for 2025 as interest rates are expected to continue dropping. He noted recent year-end fund balances: \$331,961 in 2023, \$409,788 in 2024, \$380,705 through 12/24/25, and \$415,766 budgeted for 2026. He noted that 2025 JEDD tax receipts were \$46,461. He budgeted \$48,000 in JEDD receipts for 2026. He budgeted \$10,000 to begin a creek maintenance fund.
  - The Trustees did not make any changes to the General Fund 2026 draft budget.

- **GARBAGE AND WASTE DISPOSAL FUND (Fund 2071):**

- Mr. Heistand noted recent year-end fund balances: \$137,244 in 2023, \$131,247 in 2024, \$168,684 through 12/24/25, and \$217,409 budgeted for 2026. Resident quarterly bills were increased from \$70 to \$75 on 10/1/25. He felt that another resident increase would not be needed in 2026 given the healthy fund balance. The 2026 budget assumed a significant increase in vendor charges after the Rumpke contract with the Western Regional Council of Governments expires on 9/30/26.
- The Trustees did not change the Garbage and Waste Disposal Fund 2026 draft budget.

- **OTHER FUNDS (Funds 2171, 2172, 2191, 2192, 2193, 2273, 4951, 9752):**

- Mr. Heistand reviewed the five joint levy funds, noting that tax receipts are budgeted at 95% of expected collections. However, he budgeted payments to the City of Germantown at 90% of expected tax collections, less related expenses. He budgeted a \$2,000 donation from the Fouts Trust Fund.
- The Trustees did not make any changes to the 2026 draft budgets of the Other Funds.

**APPROVE CITIZEN MEMBER APPOINTMENTS FOR VARIOUS OVERSIGHT COMMITTEES**

- Mr. Heistand asked the Trustees to approve citizen member appointments to the Fire/EMS, Senior Center, and Pool Oversight Committees. Germantown City Council will approve the same appointments at their January meeting.
  - Mr. Stubbs made a MOTION, seconded by Mr. Potter, to approve the following appointments: (1) Bob Treiber, Jeffrey Bobbitt, and Glenn Jirka to the Fire/EMS Oversight Committee for two-year terms ending 12/31/27; (2) Freda Emrick to the Senior Center Oversight Committee for a two-year term ending 12/31/27; and (3) Jim Williams to the Pool Oversight Committee for a three-year term ending 12/31/28. Dr. Cross noted that the three Fire/EMS Oversight Committee members were very knowledgeable. The MOTION WAS APPROVED by a unanimous voice vote.

**APPROVE THE 2026 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.
  - Mr. Stubbs introduced **RESOLUTION 2025-60**, seconded by Dr. Cross: **A RESOLUTION AUTHORIZING THE FISCAL OFFICER TO EXECUTE AN ANNUAL CONVERSION PLAN FOR 2026 WITH THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM.** The roll was taken and the adoption vote was as follows: Mr. Stubbs-Yes; Dr. Cross-Yes; Mr. Potter-Yes. **RESOLUTION 2025-60 WAS ADOPTED.**

**APPROVE OHIO TOWNSHIP ASSOCIATION (OTA) MEMBERSHIP AND TRAINING FOR ZONING COMMISSION MEMBERS**

- Mr. Heistand reported that Zoning Commission President Kurt Jacoby would like members of the Zoning Commission to attend the February 2026 OTA Winter Conference. Since the OTA member registration fee is \$135 and the non-member fee is \$185, he felt the Trustees should approve making Zoning Commission members OTA affiliate members for \$25. They should also decide which Winter Conference expenses the Township will reimburse. These could include the registration fee, legislative reception, casino night, luncheon, mileage, parking, hotel, meals, etc.



- **Visitor Comment: Kurt Jacoby:** Mr. Jacoby stated that he may not attend the Conference this year. The Township paid his registration fee and mileage costs when he attended the 2025 conference. He noted that none of the Commission members have committed at this point to attend this year. Dr. Cross read a list of zoning workshops at the conference.
- Mr. Stubbs made a MOTION, seconded by Mr. Potter, to approve payment of the 2026 OTA affiliate membership fees, conference registration fees, mileage, and parking for Zoning Commission members who want to attend the 2026 OTA Winter Conference. The MOTION WAS APPROVED by a unanimous voice vote.
- Mr. Stubbs made a MOTION, seconded by Mr. Potter, to approve payment of the 2026 OTA affiliate membership fee for Dr. Cross. The MOTION WAS APPROVED by a unanimous voice vote.

**OTHER BUSINESS:**

- Mr. Heistand thanked Dr. Cross for his eight years of service as a Trustee and stated how much he enjoyed working side by side with him. He noted that it was a comment Dr. Cross made many years ago that first got him interested in running for Fiscal Officer. Mr. Stubbs stated how much he appreciated Dr. Cross. Mr. Potter agreed and stated that he brought a cake to celebrate Dr. Cross' service to the Township.
- Mr. Holbrook reported that former Township employee Matt DeGroat had passed away earlier that day. He sent his condolences to Mr. DeGroat's family.

**MEETING ADJOURNED:**

- With no further business, Dr. Cross made his final MOTION as a Trustee, seconded by Mr. Stubbs, to adjourn. The MOTION WAS APPROVED by a unanimous voice vote. The Meeting adjourned at 8:05 pm.

Signed: \_\_\_\_\_

Jacob Stubbs, President, Board of Trustees

Attest: These minutes were approved by the Board of Trustees at the January 12, 2026 meeting.

Signed: \_\_\_\_\_

Mark A. Heistand, Fiscal Officer