BALLVILLE TOWNSHIP TRUSTEES - SPECIAL MEETING
BALLVILLE TOWNSHIP HOUSE
FRIDAY, JUNE 15, 2018 – 12:00 P.M.

The meeting was called to order at 12:00 p.m. with Chairman David P. Stotz leading the Pledge of Allegiance. Also present were Trustees Richard A. Geyer and W. Robert Kusmer. Fiscal Officer Ellen Ickes was also present.

Chairman Stotz advised that the purpose of the meeting was to discuss township finances and the possibility of placing a General Fund current operating levy on the ballot yet this year, in 2018.

Ellen Ickes, Fiscal Officer, provided 2017 and 2018 printed financial reports to the trustees for discussion and review: Revenue, Expenditure, and Appropriation Status, reports for 2017 and 2018.

Trustee Kusmer noted that the township has approximately $128,000.00 in fixed General Fund expenses each year, and the General Fund revenue stream is $185,000.00-$190,000.00 from property tax settlements and all other sources. Years ago, the township relied heavily on the receipt of estate/inheritance tax revenues in addition to the property tax revenue it still receives. Unfortunately, the estate/inheritance tax ended (around 2013) and there were other revenue cuts by the state. The township's General Fund expenditures are more than its revenue, and the General Fund carryover balance is less each year because the township has had to use it to meet expenses. The township's General Fund carryover will be depleted within the next year or two without additional revenue sources in the General Fund. Since funding has been cut by the state, a tax levy would allow for smooth operation of the township; without a current expenses levy in place, the township will have to make considerable budget cuts as revenues will be less than expenditures in the General Fund.

The trustees need to implement budget cuts immediately to prepare for the future.

Mr. Kusmer recommended that the township pay only for eligible employees' (employee or elected official) health insurance with insurance for spouses and dependents paid 100% by the employee/elected official. Mrs. Ickes also suggested setting a maximum limit by the township for each eligible person so that the township has a fixed cost established for health insurance, with the employee paying the difference as a wage deduction.

It was recommended that training services be set up as a line item in the Road and Bridge fund rather than the General Fund.

The township will likely not renew the Chamber of Commerce membership, to be voted on at the next renewal (approximately $229.00).

Increasing fees for use of park facilities is a possibility.

Consider switching from Pontem software for cemetery software to UAN's cemetery module. This is included with the software we utilize now for accounting and payroll.

General Fund budget appropriations were reviewed individually, and suggested reductions in appropriations are attached as Exhibit A. Mrs. Ickes will check purchase orders and present a resolution with suggested appropriations as close as possible to the list at a meeting in the near future. The 2019 tax budget will likely be prepared with these reduced appropriations.

Mr. Kusmer advised that a 1.25 mill levy passage would have approximately 9% in costs and a net revenue stream of $182,000.00. With the current General Fund revenue of approximately $188,000.00 per year and the revenue from the levy of $182,000.00, the township would have around $370,000.00 General Fund revenue from which to operate.

Historical and current expenditure information from the General Fund are as listed below:

2016 - $339,530.91 Operating Expenditures (General Fund)

Additional amounts transferred out of General Fund (see attached Exhibit B)

$2,108.96	Fund established for the Overmyer Cemetery Bequest Fund - new fund established in transition to UAN software
$190,194.60	Chudzinski-Johannsen Park - new fund established in transition to UAN
$5,000.00	Transfer was made to the Fire Fund due to cash shortfall
$11.35	Transferred to Street Light Assessment Fund due to cash shortfall
$197,314.91	Total amount transferred out of General Fund in 2016 (in UAN)

2017 - $316,882.63 Operating Expenditures (General Fund)

Additional amounts transferred out of General Fund (see attached Exhibit B)

$300.00	Transfer to Lighting Assessment Fund
$1,877.05	Transfer to Chudzinski-Johannsen Park Development Fund
$5,000.00	Transfer to Fire Fund due to cash shortfall

2018 - $125,674.58 Operating Expenditures to date 6/15/18:
NOTE (includes June 30 payroll, but not June 19 expenditures to be approved at that meeting).

Discussion took place on various aspect of the township and finances.

There being no further business, it was moved by Mr. Geyer, seconded by Mr. Kusmer, to adjourn the meeting at 3:12 p.m. Upon a vote, Mr. Geyer - Yes; Mr. Kusmer - Yes; Mr. Stotz – Yes; the motion passed and the meeting was adjourned.

Respectfully submitted,

_____
Ellen K. Ickes, Fiscal Officer

_____
David P. Stotz, Chairman

Exhibit A

OHIO PLAN 30 YEARS 1988 - 2018

1-855-762-3139
ohioplan.org

Trust Removal.

Suggested Amount of Reduction

1000-110-141-0000	~~Legal~~ Legal Counsel		$ 81.71
1000-110-221-000	MED-		$ 10,356
221-18	HRA	(958)	
1000-110-318-000			960
1000-110-319	Profess & Technical		$ 2000
323-000	Repair & Maint		$ 1000
370-0000	Educ/Edu		3100
410-000	Office Supp.		1000
510-000	Chamber of Commerce		258 dues
599.00	Other Exper		15000
	TV-		2000
	Paper white level / no envelop.		
300-	Cont. Serv		~~500~~
420-	Op. Supplies		300
730	Imp Bldg		400
150-150	Community		2065
130-212	SS		141.00
130 330	Travel		500
410 ~~450~~ 450	Comp.		500
410 190	Salary		5000
410 211	OPERS		900
420	Op. Sup. (Fuel)		1600
610-150	Board		3000
610 321	Rent/Lease (100 Port-a-Potty.		2500
610-323	Repair Maint		500
610 360	Cont Services		2500
610 420	Op. Suppl		1000
610 740	Mach. Equ.		4800

Ballville Township **** ESTIMATED ONLY for 2018 and beyond

GENERAL FUND Carryover Projection Worksheet

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4/19/18 - Per Jerri Miller, if we put a levy on the ballot in November, 2018 (General Fund Operating Levy) we can have the language say levy is for Tax Year 18; collectible in calendar year 2019; start receiving in calendar year 2020

2016 REVENUES

* UAN Conversion year

1/1 CASH carryover (not spent) previous year	Current Year Estimated Revenue		TOTAL RESOURCES AVAILABLE is an estimate of what will be available to spend in Current Year	= Appropriations cannot exceed Total Estimated Resources Available. DO NOT SPEND ALL - Need carryover
$ 735,732.97	$ 162,170.68		$ 897,903.65	1/25/16 1st Amended Certificate
		$ 148,445.00		*Property Tax Settlements & Rollbacks received twice a year (March/April and usually August)*
		$ 13,725.68		*Other Revenues - Local Gov't Distributions, Zoning, Park Shelter Rentals, etc. received throughout the year AND Advances Repaid*
Mary Kay had initial General Fund Appropriations of $897,903.65				
$ 735,732.97	$ 203,170.68		$ 938,903.65	11/23/16 Amended Certificate
		$ 148,445.00		*Property Tax Settlements & Rollbacks received twice a year (March/April and usually August)*
		$ 54,725.68		*Other Revenues - Local Gov't Distributions, Zoning, Park Shelter Rentals, etc. received throughout the year AND Advances Repaid*

2016 EXPENDITURES

* UAN Conversion year

Final Appropriations	12/31 YTD Expenditures		
$ 917,119.00	$ 551,845.82		per UAN 12/31 Appropriation Status Report
		$ 2,108.96	Less Transfer to Overmyer Bequest Fund (set up fund in UAN)
		$ 190,194.60	Less Transfer to New Park Fund (set up new fund in UAN)
		$ 5,000.00	Less Transfer to Fire Fund (needed cash)
		$ 11.35	Less Transfer to Street Light Assessment Fund (needed cash)
		$ 197,314.91	Total Transferred out of General Fund
		$ 15,000.00	Less Advance to (REPAID from) Fire Fund
	$ 339,530.91		Net operating expenditures (without transfers and advances)

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2017 REVENUES

1/1 CASH carryover (not spent) previous year	Current Year Estimated Revenue		TOTAL RESOURCES AVAILABLE is an estimate of what will be available to spend in Current Year	= Appropriations cannot exceed Total Estimated Resources Available. DO NOT SPEND ALL - Need carryover
$ 425,048.19	$ 183,833.97		$ 608,882.16	2/1/17 1st Amended Certificate
		$ 153,720.00		*Property Tax Settlements & Rollbacks received twice a year (March/April and usually August)*
		$ 30,113.97		*Other Revenues - Local Gov't Distributions, Zoning, Park Shelter Rentals, etc. received throughout the year AND Advances Repaid*
$ 425,048.19	$ 242,125.23		$ 667,173.42	12/30/17 Amended Certificate
		$ 154,955.38		*Property Tax Settlements & Rollbacks received twice a year (March/April and usually August)*
		$ 87,169.85		*Other Revenues - Local Gov't Distributions, Zoning, Park Shelter Rentals, etc. received throughout the year AND Advances Repaid*

2017 EXPENDITURES

Appropriations	12/31 YTD Expenditures		
$ 608,882.16	$ 379,999.68		per UAN 12/31 Appropriation Status Report
		$ 300.00	Less Transfer to Lighting Assessment Fund (needed cash)
		$ 1,877.05	Less Transfer (Interest) to New Park Fund (Resolution)
		$ 5,000.00	Less Transfer to Fire Fund (needed cash)
		$ 7,177.05	Total Transferred out of General Fund
		$ 7,000.00	Less Advance to Fire Fund (Was repaid & appears in Revenue)
		$ 13,000.00	Less Advance to Fire Fund (Was repaid & appears in Revenue)
		$ 20,000.00	Total Advanced from General Fund
	$ 352,822.63		Net expenditures (including $18,610 for material and labor - Conner Park roofing)
		$ 36,000.00	Less purchase of land
	$ 316,822.63		Net operating expenditures (without transfers and advances) and land purchase

Exhibit B 3/4

Ballville Township

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2018 REVENUES

1/1 CASH carryover (not spent) previous year	Current Year Estimated Revenue		TOTAL RESOURCES AVAILABLE is an estimate of what will be available to spend in Current Year	= Appropriations cannot exceed Total Estimated Resources Available. DO NOT SPEND ALL - Need carryover
$ 290,605.33	**$ 190,527.53**		**$ 481,132.86**	2/2/2018 1st Amended Certificate
		$ 158,585.00		*Property Tax Settlements & Rollbacks received twice a year (March/April and usually August)*
		$ 31,942.53		*Other Revenues - Local Gov't Distributions, Zoning, Park Shelter Rentals, etc. received throughout the year AND Advances Repaid*

2018 EXPENDITURE PROJECTION

MUST REDUCE EXPENSES : if $310,000 in expenditures

Resources Available		Expenditures		carryover to next year for 1st three months expenditures?
$ 481,132.86	Less	$ 310,000.00	=	$ 171,132.86
				Approximately - until 1st property tax settlement received

2019 ESTIMATES/PROJECTIONS

2019 PROJECTIONS

If General Fund levy passes in Nov 2018, can be set to collect in 2019 - pay out in 2020

1/1 CASH carryover (not spent) previous year - Approximately	Current Year Estimated Revenue		TOTAL RESOURCES AVAILABLE is an estimate of what will be available to spend in Current Year	= Appropriations cannot exceed Total Estimated Resources Available. DO NOT SPEND ALL - Need carryover
$ 171,132.86	**$ 190,527.53**		**$ 361,660.39**	
	if same as 2018			

2019 EXPENDITURE PROJECTION

MUST REDUCE EXPENSES : if $310,000 in expenditures

Resources Available		Expenditures		carryover to next year for 1st three months expenditures?
$ 361,660.39	LESS	$ 310,000.00	=	$ 51,660.39
				until 1st property tax settlement received - Approximately

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2020 PROJECTIONS			*Operating Levy Funds NEEDED*	
				If General Fund levy passes in Nov 2018, can be set to collect in 2019 - pay out in 2020
1/1 CASH carryover (not spent) previous year - Approximately	Current Year Estimated Revenue		TOTAL RESOURCES AVAILABLE is an estimate of what will be available to spend in Current Year	= Appropriations cannot exceed Total Estimated Resources Available. DO NOT SPEND ALL - Need carryover
$ 51,660.39	$ 190,527.53		$ 242,187.92	= *NOT SUFFICIENT TO SUPPORT GENERAL FUND*
	if same as 2018			***Operating Levy Funds NEEDED***

General Fund Operating Levy, if passed in November, 2018 COULD BE collected in 2019; disbursed in 2020		
If current level of revenue exists:		NEED FOR GENERAL FUND OPERATING LEVY:
$190,000 (based on 2018 est revenues)		Operating funds needed since carryovers from prior years (from estate taxes) gone in 2020
$146,000 + 1 mill		Assist in maintaining cemeteries including the Oakwood Mausoleum
$336,000 gross annual revenue		Provide funds to maintain parks
$190,000 (based on 2018 est revenues)		Continue zoning enforcement
$182,000 + 1-1/4 mills		Keep pace with rising costs
$372,000 gross annual revenue		