

# RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

**Call Meeting to Order:**

Chairman Alex called the Special Meeting of the Franklin Township Board of Trustees to order at 1:30 p.m. on August 13, 2020, via teleconference.

**Roll Call:** Alex, yes; Fleshman, yes; Horn, yes.

*Alex made a motion to suspend the pledge of allegiance and reading of any past meeting minutes. Fleshman seconded the motion. With no discussion a vote was taken as follows: Alex, yes; Fleshman, yes; Horn, yes. The motion was passed.*

**Purpose of the Meeting:** *To Discuss the Status of the 2020 Budget.*

Alex handed the meeting over to Fiscal Officer Rhinehart and Jeff Wilcheck, CPA/Consultant.

Rhinehart asked Wilcheck to open the meeting by explaining the recent adjustments which had been made in the Uniform Accounting Network (UAN). Wilcheck explained that the chart of accounts has recently been emailed to everyone and the goal is to eventually get everyone on the same page. If everyone begins using the correct account codes we will be in good shape for 2021. The Auditor of State's Office sets the codes, said Wilcheck. In prior meetings with the department heads, they expressed that they have been faced with the lack of revenue being recorded and communicated to them, Wilcheck explained.

This morning the Cash Summary of Funds Report and a Revenue Status Report was distributed to everyone. These reports reflect the adjustments which have been made to assist the fire and police departments, continued Wilcheck. At the last regular meeting the Board approved to eliminate past advances from the police, fire and road departments which is helpful in resolving some of the budget issues, said Wilcheck. The next item distributed is the Appropriation Status Report, and the handwritten amount represents the new appropriations for that line item. We cannot enter the new line items into the system until they are approved by the trustees, said Wilcheck.

At the next meeting Fiscal Officer Rhinehart will be requesting approval from the Board of Trustees to adjust the Appropriation Status Report as the budget data changes daily, Wilcheck said.

Fleshman asked how much money is needed to maintain the fire department through 2020. Fleshman asked if the Township could hire another fire fighter on payroll to increase services to finish 2020? Wilcheck said that the current staff structure is what has been budgeted for to cover the remainder of 2020. With four firefighters leaving can the budget afford one additional full-time fire fighter? Wilcheck confirmed that the current staffing structure is what is budgeted for in 2020.

## RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

Fleshman asked Chief Welch what it means when we see the word “closed” on the front of Station 193 posted on Facebook. Welch said he does not follow Facebook. He did confirm that there have been days when the fire engine at station 193 has been browned out (parked) but the medic has always been running. Horn agrees with Fleshman that the Facebook postings are causing confusion to the residents as the word closed is covering the entire fire station. Horn also shared that he has received numerous calls from residents asking for clarification on if the fire house is open at all.

Wilcheck said that all current staff positions are covered through 2020. Staffing structure is pending for the 2021 budget at this time, said Wilcheck.

Fleshman asked for an update related to the police department.

Wilcheck explained that all of the current staff positions (under the current structure) within the police department are in the 2020 budget, as mentioned earlier, we are unsure what 2021 is going to look like, Wilcheck said.

Rhinehart explained that it is questionable at the point if there will be a drop-in property tax revenue in 2021.

Fleshman asked for an update related to the road department.

Wilcheck explained that Fiscal Officer Rhinehart would be submitting a request for approval from the Board of Trustees to transfer \$100,000.00 from the general fund into the road department to cover the remainder of 2020.

Fleshman asked if overtime/double time had been considered when calculating the funds for the advancement. Wilcheck said that based on his understanding from the road superintendent that when the road crew earns overtime they choose to convert their overtime to comp time to use as time off at a later date. Road Superintendent, Jim Stevens added that on rare occasions when the road crew has to work on Sundays (double time) the crew chooses to take the double time in their paychecks not in comp time.

Stevens said something does not make sense and asked why the transfer was needed. Fleshman said that typically at the end of each calendar year (4<sup>th</sup> quarter) the general fund transfers money to the road department but not this early in the year. Stevens is very tight in operating and managing his budget, said Fleshman.

Wilcheck said that unfortunately the gas tax, and both motor vehicle licensing taxes have been low in 2020.

Fleshman asked what the current balance is in our bank account as of today. Wilcheck said that the township currently has approximately \$673,000.00 in their bank account. Rhinehart said other revenue is anticipated.

# RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

Fleshman asked what is the status of the revenue from the sale of properties? Wilcheck said those funds have been used throughout the general fund to work through the 2020 budget. Fleshman asked if the previous fiscal officer misappropriated those funds? Wilcheck said the revenue from the sale of properties is public money and it was not properly segregated previously. Horn said he thought there was currently \$80,000.00 in the line item for the sale of properties. The line titled Sales of Fixed Assets currently has \$84,000.00 for 2020, said Wilcheck.

Horn and Fleshman commented that the previous fiscal administration misled them on the sale of property revenue.

The Assistant Fiscal Officer, Robyn Watkins, asked Chairman Alex if she could make a comment. Watkins requested that if the Board has any comments about the previous fiscal administration to please be specific as to who they are speaking about. Watkins said she worked for the previous fiscal officer. She continued by saying that she performed her job duties as instructed and asked that her name not be hitched onto negative generalized statements from the board about the previous fiscal officer. Watkins said she would like to protect her integrity in the community and asked for the Board to respect her request.

Fleshman responded by saying he never meant to offend Ms. Watkins and she has had no connections with the actions taken by the previous fiscal officer and that Watkins has been an asset to the fiscal department. Watkins thanked Fleshman for his comment.

Wilcheck shared with the board that he and Fiscal Officer Rhinehart are looking for the agreement between the township and the county land bank.

Wilcheck and Rhinehart both explained that the police department revenue has been impacted due to school closures and not being able to monitor the school zones with the traffic cameras. The initial 2020 budget appropriated \$600,000.00 in revenue from the traffic cameras but currently the township has only received approximately \$250,000.00.

Fleshman said he does not like the stigma of the cameras and the public's perception. It seems as though we write tickets to meet our budget. Rhinehart said the township is limited on how those funds are used based on the law. Fleshman and Horn both stated that the purpose of the traffic cameras is safety in the school zones. This program was set up to give back to the community, not to be a money maker, said Horn.

Alex asked Wilcheck to review the budgetary line items with everyone.

Wilcheck said once the appropriations are adjusted and approved at the next meeting this adjustment will get us through 2020. Wilcheck agreed to go over these adjustments with each department head.

# RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

Wilcheck said that one of the codes which is not used correctly by all departments is the object codes for expenditures. For example, code 300 is to be used for contracted services only, not to be used for buying material, said Wilcheck.

Code will be provided with proper definition and this will all make sense eventually, said Wilcheck.

When the township appropriates something, this means what we budget to spend. The appropriation can be re-appropriated when the purchase order is spent down.

Stevens asked Rhinehart/Wilcheck what the department heads are to do with their individual budgets which they manage. Stevens also asked if the fiscal officer was re-writing each of the departmental budgets. Rhinehart replied yes and no, each departmental budget might just need renumbering of the new codes. Each account will include wages as well as benefits. Stevens said each department created their own budget based on the numbers they were given previously. Rhinehart said, new numbers and appropriations will occur. Each department will still have a base number, said Rhinehart.

Stevens said he is looking for guidance because his individual departmental budget only has 12-line items and the new information provided to him for this meeting, his budget now has 29 lines items. We will be sitting down with each department, said Rhinehart. Stevens asked if he should be operating out of his individual departmental budget since it seems that he has no control over it currently.

Rhinehart said, yes but that there will be a transition. Eventually each department head will be able to have access to view UAN and see wages, benefits, revenues, and the impact of expenses to revenue.

Wilcheck explained that his goal is to ensure that there is carry over into 2021, because the tax revenue will not come in until late January or early February of 2021. It is important to have funds carry over to operate in January 2021.

The tax budget was passed in July and in the past that seems to have been used as the operating budget without setting appropriations. Appropriations for 2021 will be set in December 2020, said Wilcheck.

Rhinehart explained the total revenues expected includes grants. Rhinehart also reminded everyone that grant revenue is recorded as pass-through funds. Once the pass-through funds are recorded the township has a budget of less than \$10 million, said Rhinehart.

**Example:**

Total Revenue:	\$11 million
Grant Revenue:	<u>\$ 2 million (pass-through deducted)</u>

# RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

Total Operating Revenue: \$9 million (true discretionary)

Unfortunately, \$11 million was previously recorded and is incorrect for planning the budget, said Rhinehart.

Horn asked Rhinehart if the township would be receiving any additional tax revenue in 2020. Rhinehart said the township has already received some tax revenue recently.

Horn asked what the CARES Act revenue can be used for? Rhinehart said that Administrator Potts is in charge of those funding qualifications. It is unlikely that the Township will use all of the COVID-19 funding. The township can buy personal protective equipment (PPE) and other COVID supplies, said Rhinehart. Horn said he hopes the funds can be put into circulation as soon as possible.

In summary, Rhinehart said that currently the 2020 budget is a moving target. It is important that everyone follow the correct process for expenditures and go through the fiscal officer to ensure a funding source is designated prior to the expenditure.

Chief Welch said that this meeting was awesome and is excited to get caught up with the finances. This is what I have been looking for, said Welch.

Rhinehart shared that a new purchase order system will be put into place in September 2020. Unfortunately, this process has been delayed due to the audit, said Rhinehart. Wilcheck said that the fiscal officer will meet with each department head before the purchase order process is changed. The limitations within this process will be explained at that time as well, said Wilcheck.

Rhinehart said that the auditors are reviewing our credit card purchases very closely. The new purchase order process will be tied into the credit card purchases. There will also be a new policy and procedure path to follow as the new process is implemented, said Rhinehart.

Potts said that the fiscal office and the department heads will all be involved in the process of utilizing the CARES Act funding. We will need to ensure proper documentation and proper public purpose, said Pott. The township is required to encumber the CARES Act funds by September/October of 2020 or return the funding, said Potts.

At 2:40 p.m. Horn said he needed to leave the call.

With no further discussion, Alex asked Potts if there were any comments from the public. Potts said there were no comments via email, social media or on the teleconference.



# RECORD OF PROCEEDINGS

**Minutes of Franklin Township  
Franklin County, Ohio**

**Special Meeting**

**Held via Teleconference  
COVID-19 Emergency Declaration  
Ohio's Open Meeting Act**

**August 13, 2020**

---

With no further discussion and no decisions made, Alex adjourned the meeting at 2:42 p.m.

*Signature on file with original*  
Aryeh Alex, Chairman/Trustee

*Signature on file with original*  
John Fleshman, Vice-Chairman/Trustee

*Excused – absent*  
Ralph Horn, Trustee

*Signature on file with original*  
Mary Rhinehart, Fiscal Officer