

# Minutes of Special Meeting

December 30, 2023 9 AM

Baughman Township Trustees met in special session December 30, 2023 at 9:00 AM at the Baughman Township Office, located at 3470 N Mt. Eaton Rd, Burton City, Ohio. The meeting was for appropriation adjustments and yearend business. The meeting was called to order by Vice-chairman Jeff Kaufman since Chairman Mike Geiser was out of town. Mr. Kaufman led the Pledge of Allegiance.

Fiscal Officer Carolyn Baer explained a problem that has come to light. The general fund is somewhat depleted while the road funds have large reserves. The recommendation was made to move some 2023 road expenditures from general fund to road and bridge fund while there is opportunity. This process has been approved by the Wayne County Auditor and confirmed with State Auditor Local Government Service. The recommended process is to appropriate funds in the road account then make journal entries to reallocate expenditures from general fund to road fund.

#### Current Balances:

General Fund - \$398,726.12

Road & Bridge, Motor Vehicle, Gasoline, Permissive MVL - \$922,113.63

#### 2024 Approved Budget:

Budgeted General Fund Revenue for 2024 – 127,515

Budgeted General Fund Expenditures for 2024 – 385,000

Expenditures that can be moved to road funds include:

1. Road worker's benefits including health insurance
2. Chip and seal
3. Garage utilities and heat
4. Trailer purchase
5. Drug testing
6. Shop supplies, etc.
7. Road employee pay
8. Trustee days worked on road-related business, benefits
9. OPERS for road pay

The Fiscal Officer recommended the following:

Pay 2023 expenses from restricted funds first, pay trustees from road funds for per diem days designated as road related, pay road-related benefits including health insurance, OPERS, etc. from road funds, appropriate the necessary funds to do this in 2023.

Mr. Kaufman asked if this can be remedied next year: the reallocation of expenditures can only be done in the year the payment was made.

Mr. Graber asked for an explanation of pooled money: various moneys can be pooled for banking and investment accounts but the money is still restricted as to use. The restriction is permanent.

After further discussion the Trustees agreed to use road money to pay allowed expenses including Trustee pay and road related benefits from road funds and to appropriate necessary funds in the Road and Bridge Fund.

**BOARD OF TRUSTEES**  
**BAUGHMAN TOWNSHIP, WAYNE COUNTY, OHIO**

**Resolution No.2023-12**

The Board of Trustees of Baughman Township, Wayne County, Ohio met in special session on December 30, 2023 at the Baughman Township Office, located at 3470 N Mt Eaton Rd, Burton City OH with the following members present:

**Jeff Kaufman**

**Bob Graber**

Mr.   Kaufman   moved the adoption of the following resolution:

**WHEREAS**, the Board of Trustees are approving Resolution 2023-12. Approving the amending of 2023 budget appropriations for applying expenditures to restricted resources first as per audit (Harris and Assoc, year ended Dec. 31, 2022, pg 7). The Board approves to submit a request to amend the Certificate of Supplemental Appropriations to the Wayne County Auditor.

Supplemental appropriations Fund: Road and Bridge

Previous Balance	\$134,000
Increase	\$150,000
New Appropriation Balance	\$284,000

Mr.   Graber   seconded the motion, and the roll was called on the question of its adoption. The vote was as follows:

<b>Name</b>	<b>Vote</b>
<b>Bob Graber</b>	<b>yes</b>
<b>Jeff Kaufman</b>	<b>yes</b>

Adopted December 30, 2023

Attest: \_\_\_\_\_

Fiscal Officer

**Other yearend business:**

Motion Kaufman, second Graber, to pay yearend leave payout. Kaufman-yes, Graber-yes.

Check # 8868	12/30/2023	Adam T Moomaw	\$725.07
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Motion Graber, second Kaufman, to approve re-appropriation within funds as needed for yearend business. Kaufman-yes, Graber-yes.

1.	2031-330-314	-\$1000.00	
2.	2031-330-323	-\$10,000.00	
3.	2031-330-420	-\$22,000.00	
4.	2031-330-430	-\$5,000.00	
5.	2031-330-599	-\$3,000.00	
6.	2031-760-790	\$41,000.00	Truck purchase
7.	2031-330-190	\$2,000.00	Payroll-leave payout
8.	2031-330-323	-\$2000.00	

Motion Graber, second Kaufman, to adjourn. Motion carried.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Fiscal Officer