

# RECORD OF PROCEEDINGS

Minutes of

Meeting

Etna Township Board of Trustees Special Meeting

GOVERNMENT FORMS & SUPPLIES 844-224-3338 FORM NO. 10148

Held December 10, 20 2024

The Etna Township Board of Trustees met on Tuesday, December 10, 2024, in the Etna Township Hall, 81 Liberty Street, Etna, Ohio 43018 for the purpose of conducting a special meeting. The meeting was called to order at 4:01 PM by Gary Burkholder.

**Trustees Present**

Gary Burkholder, Mark Evans, and Roland McKee-Flax

**Trustees Absent**

**Others in Attendance**

Holly Palumbo and Jackie Cotugno

**1. Opening**

- a. Call to Order
- b. Roll Call
- c. Pledge of Allegiance

**2. Adoption of Agenda**

Trustee Evans is glad there is a meeting regarding the budget.

Motion to adopt the agenda as presented

*Moved by:* Rozland McKee-Flax

*Seconded by:* Gary Burkholder

**Yes** Gary Burkholder, Mark Evans, and Rozland McKee-Flax

**Carried 3-0**

**3. Public Comments**

There were no public comments.

**4. New Business**

**a. Budget Work Session**

Trustee Burkholder recognized the Fiscal Officer and Chris Kerby, who has been working with the township via contract for the budget and year end. Trustee Burkholder turned the meeting over to the Fiscal Officer Jackie Cotugno.

The salaries for the trustees along with the fiscal officer will be going up in 2025. The meeting will be about a temporary budget. Chris Kerby stated the temporary budget will go through March of 2025. But the township will budget for about 50% to accommodate for the pay raises, ensure 100% of the loans are covered if there are any. The plan is to go over each individual account code in order to ensure that everything is paid out of the right account code and properly budgeted per the account codes.

The temporary budget will be on the agenda at the December 17th meeting.

Trustee Evans questioned why there were all zeros in the 2025 column.

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Chris Kerby stated it was done on purpose, to ask if there was anything that might have to be more than the 50% besides the loans. Mr. Kerby wanted to make sure the township budgets to at least the 50% mark.

Trustee Evans is concerned there are not enough funds appropriated for the budget. Trustee Evans brought up the sheriff's contract and the salary of the township administrator. Trustee Evans believes there are not enough funds being allocated. Jackie Cotugno confirmed she has reviewed the five-year budget plan. Trustee Evans is concerned that there is no data. Also, what is actual, what's incurred, and what planned has not been looked into as well.

Jackie Cotugno stated they have been cleaning up some from when Walt was the fiscal officer and had found a few funds that should not have been there and should be gone. Trustee Evans reiterated this should have been brought up since June. Trustee Burkholder stated Trustee Evans' comments were duly noted. The purpose of the work session is to clean up some of those issues. Since the sheriff's department has added a few deputies, the budget will be increased to \$400,000 or \$500,000.

The board can adjust the amounts in the categories during the three-month period before adopting the final budget for 2025 prior to March 31st. Chris Kerby is welcome to all input.

Trustee Evans would like to know the expected revenue for the certificate of estimated resources. Chris Kerby based it on the history of 2024. The amount in the general fund would be \$2,078,000.00.

Trustee Evans stated the JEDZ funds are down significantly. Trustee Evans also stated the documents should be uploaded into Diligent for the board members along with the public.

Chris Kerby stated the general property tax was short by \$125,000. Estimated resources the board won't see until after the 1st of the year. Trustee Evans believes the board should have an estimate for all funds. Trustee Evans pointed out the declining revenue for the JEDD and JEDZ boards. Jackie Cotugno stated she does not have the third quarter revenue report from the JEDD or JEDZ boards. Trustee Evans stated he had received the third quarter reports from a resident.

Trustee Burkholder suggested making a list of the deficiencies that the board has so that it can be adjusted and send the data to both the fiscal officer and Chris Kerby. There has been a particular decline with JEDZ 2. There needs to be more communication between Mark Mauter and the fiscal officer to make sure the documents get distributed to all three trustees and the fiscal officer.

Trustee Evans would like to see revenue on one page of what's all coming in and that is expected for 2025. Trustee Burkholder asked for the minutes for this meeting to be put together as quickly as possible.

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The list that will need to get to the fiscal officer and Chris Kerby include capital improvements, estimated revenues, and expenses.

Trustee Evans stated the board does need to work on this year's budget, but also needs to look into a future five-year budget. Trustee Burkholder advised the board that all the missing information needs to be gathered and given to the fiscal officer and to Chris Kerby. Trustee Evans expressed there are many other loans. Jackie Cotugno stated she is making payments on loans for 310 and Taylor. Trustee Evans suggested having debt payments taken out of the JEDD and JEDZ distributions, this would simplify the process. Trustee Burkholder agreed that a list needs to be created to begin to pursue getting those rectified. Trustee Burkholder suggested getting reimbursed from the JEDZ 2 or JEDZ 1 for the work that is being done on Refugee Road. Trustee McKee will talk with Albers and Albers regarding reimbursement. The first payment for the Refugee Road project will be due on August 16, 2025, and be due on a semi-basis.

Trustee Evans noted there were significant increases for health insurance for 2024 that will need to be accounted for in the budget. Trustee Evans mentioned segregating work on parks and cemeteries for the road crew. Chris Kerby suggested doing this so that you do not take the amount out of the wrong fund.

Chris Kerby suggested to go with a straight 50% on everything except for the loans. Mr. Kerby will go with an even dollar amount because it is easier to track. Mr. Kerby asked the board to provide any and all data they may have. Mr. Kerby also stated your certificate of estimated resources comes from your budget. Revenue and appropriation. Your amended certificate has to go to the county auditor. They send you a copy back. You've got to make sure UAN matches what that amended certificate states.

Trustee Burkholder stated the township will be applying for a grant from the Licking County Park District. The township has already been awarded a \$150,000 grant from the state capital budget. Mr. Kerby suggested keeping the two parks separate in the budget from a cost perspective.

Trustee Evans would like to have seen a more detailed spreadsheet for the budget. The board will go with 50% of everything from the 2024 budget with the exceptions noted by Mr. Kerby. The board will then continue to work towards a permanent budget. The board will get a list of anticipated additional expenses to Mr. Kerby. The board will also get Mr. Kerby a list of capital projects.

Mr. Kerby suggested having a capital improvement project plan. Trustee Burkholder mentioned there is a \$30,000 a year maintenance plan for the park. Money will also need to be built into the budget for the maintenance of the town hall.

Mr. Kerby stated the permanent budget will need to be done by the end

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of March, preferably February. At the end of the year a report will be printed with all the vendors listed to ensure all account codes are proper.

### Year End

Chris Kerby mentioned the year-end process will not be an overnight process but may take between four to five full days to have it done properly. Once it is done you have to send a certified account to the county auditor. All W-2's and W-3's must be sent electronically now. Mr. Kerby suggested the board have patience with the fiscal officer in order to get all the tasks done by the end of January.

### 5. Public Comments

There were no public comments.

### 6. Announcement and Trustee Comments

- a. Next Trustee Regular Meeting, Tuesday, December 17, 2024, 6:00 p.m.  
Trustee McKee would like to include some recreation for the community included in the budget. Maybe fireworks or the movie in the park or maybe a shred it day. Trustee McKee is glad to be moving forward on the budget.

Trustee Evans is shocked that the fiscal officer is purposely withholding copies of documents. Trustee Evans stated he has requested these numerous times via email. Trustee Evans does agree with Trustee McKee that there should be more community events.

### 7. Adjournment

Motion to adjourn 5:19 p.m.

*Moved by:* Gary Burkholder

*Seconded by:* Rozland McKee-Flax

**Yes** Gary Burkholder, Mark Evans, and Rozland McKee-Flax

**Carried 3-0**

  
Gary Burkholder, President

  
Jacqueline Gotugno, Fiscal Officer

All the resolutions as presented are on file with the Fiscal Officer.