

COMMUNITY ROOM

March 30, 2026

The meeting was called to order at 5:30 pm by Chairperson Hare. Trustee Port and Trustee Heutmaker were present.

Board Administrator Melissa Palmer and Fiscal Officer Karen Walder were present.

The following Department Head was present: Police Chief Tom Swaidner. Asst. Fire Chief Nick Sambula and Asst. Fire Chief Sam Brown were present.

Assistant Prosecuting Attorney Susan Wieland was present.

The Pledge of Allegiance was said.

Mrs. Walder indicated that capital spending amounts have been included as directed by the Board, with the exception of several items for the road vehicle reserve fund and the fire vehicle reserve fund, which did not have sufficient resources to support the capital requests. Appropriations cannot exceed the Certificate of Estimated Resources. These items could still be funded later through a supplemental. The following requests were removed from Permanent Appropriations:

- \$110,000 for mower
- \$79,000 for car 4388 replacement
- \$78,000 for ambulance
- \$33,678 for power cots

Mrs. Walder indicated there was no guidance from the Board regarding the breakdown of the \$150,000 for a full-time firefighter, so Permanent Appropriations reflect a 50/50 split between salaries and benefits.

Medical Mutual has been adjusted based on current headcount and a 75% claim rate, which was the recommendation Mrs. Walder made at the March 16 special meeting and which the Board agreed to. Trustees discussed the Township's medical coverage plan and its contribution to carry over. Mrs. Walder noted that although this is a contributing factor, it is not the primary driver of excess carry-over.

Chief Swaidner wanted to make sure with adding a new police officer, that it was accounted for in Permanent Appropriations. Mrs. Walder stated that medical costs were based on the current headcount, but a supplemental may be adopted by the Board later in the year if needed.

Mrs. Walder read the following statement:

Over the past several days, I have received numerous requests for information, explanations, and data from Trustee Heutmaker, including repeated requests for materials that have already been provided to all Trustees. These communications have also included specific written allegations against me in my capacity as Fiscal Officer that are untrue and unfounded.

These allegations have been shared with township employees, the auditing firm conducting the 2024–2025 biennial audit and the public. As a result, this situation has become a significant distraction, impairing my ability to effectively carry out my statutory responsibilities and raising concerns about my professional standing and public reputation.

The specific allegations include:

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1. That I have made or caused to be made intrafund and/or interfund transfers in violation of the Ohio Compliance Supplement and the Ohio Revised Code, resulting in excessive cash carryover for 2025.
2. That I have made or caused a "material discrepancies" between the township's end-of-year 2025 fund balances and the 2026 budget starting balances, also allegedly contributing to excessive cash carryover for 2025.

These assertions are without merit and appear to reflect a misunderstanding of governmental fund accounting principles. More importantly, they divert attention from the township's need to address legitimate concerns regarding cash carryover and to pursue responsible budgetary reforms in service of our taxpayers.

Given the seriousness of these allegations and their potential implications, I respectfully request that the Board of Trustees initiate an outside independent review of these allegations. Such action is essential to ensure transparency, maintain public trust, and protect both the township and its residents.

I am fully prepared to cooperate with an independent and objective third-party review that is free from bias, emotion, or personal grievance and will provide all necessary documentation to facilitate a prompt and thorough resolution.

Mrs. Walder handed the above statement to each of the trustees along with a document of her ongoing concerns with the budgeting process as well as the emails she received over the last eighteen days.

Mr. Hare advised if there are any concerns regarding the budgeting process to speak with the Fiscal Officer before making any allegations contact our APA for clarification or understanding. Assistant Prosecuting Attorney Wieland advised the Board on the roles of each elected position and noted that although it is important for the township's elected officials to work together, the Fiscal Officer does not work for the Board, nor is it the Fiscal Officer's duty to educate the Board.

There was discussion on the supplemental process if they Board decides they want to fund other capital projects, especially the ones that weren't included in Permanent Appropriations. Mrs. Walder explained the multiple steps needed. The Board would need to specify the amounts to transfer into each of the reserve funds, then adopt a Supplemental Appropriation Resolution to authorize the transfers, obtain an Amended Certificate from the Budget Commission once the transfers were completed, and then adopt another Supplemental Appropriation Resolution to fund the additional capital projects. There was discussion regarding transferring to departments reserve funds and whether the General Fund carryover could be used towards Police, Fire and Road Department reserve funds. Mrs. Walder does not recommend a transfer of General Fund money directly to Department reserve funds because it would complicate the requirement that should the reserve fund be unwound, the money has to be returned to the fund that sourced the funding.

There was brief discussion regarding the Professional and Technical Services line item and what gets paid from this line item.

There was discussion regarding the Legal Fees and there only being \$1,500 in Permanent Appropriations. Ms. Port suggests adding more money towards this line

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item. Ms. Port and Mrs. Heutmaker would like \$20,000 added for legal counsel and requested Mrs. Walder update the Permanent Appropriations to reflect this change.

Asst. Fire Chief Nick Sambula updated the Trustees on the application for a grant to fund a portion of the Ambulance Cots. He noted that the department has deferred some capital spending however the requested capital is now needed. He also said the Department wants to be fiscally responsible to the taxpayers.

Ms. Port brought up the South Russell culvert project and the Hillbrook slide remediation, for which OPWC funding as a grant or loan may be available and the Township would find out July 1.

PERMANENT APPROPRIATIONS: *Ms. Port made the motion to adopt Resolution 2026-10, the Permanent Township Annual Appropriations for the fiscal year ending December 31, 2026. Mrs. Heutmaker seconded the motion, and the votes are as follows: Mrs. Heutmaker no; Ms. Port no; Mr. Hare yes; and the motion did not pass.*

PERMANENT APPROPRIATIONS: AMENDED: *Mrs. Heutmaker made the motion to adopt Resolution 2026-10 with amendments to Permanent Township Annual Appropriations for the fiscal year ending December 31, 2026, including \$20,000 for outside legal fees. Mr. Hare seconded the motion, and it passed unanimously.*

COMMENTS FROM THE PUBLIC WERE RECEIVED

Trustees went into recess at 6:46 pm.

Trustees returned from recess at 6:54 pm.

Ms. Port made the motion to adjourn. Mr. Hare seconded the motion, and it passed unanimously.

The meeting was adjourned at 6:55 pm.

Christopher Hare, Chair

Karen Walder, Fiscal Officer

Recorded by: J. Ezzone