

IN THE SUPREME COURT OF OHIO

ORIGINAL

STATE OF OHIO, EX REL.)
BEAVERCREEK TOWNSHIP)
FISCAL OFFICER,)
851 Orchard Lane)
Beavercreek, OH 45434)
Relator,)

vs.)

CAROL GRAFF,)
in her official capacity as Beavercreek)
Township Trustee,)
851 Orchard Lane)
Beavercreek, OH 45434)

and)

JEFF ROBERTS,)
in his official capacity as Beavercreek)
Township Trustee,)
851 Orchard Lane)
Beavercreek, OH 45434)

and)

TOM KRETZ,)
in his official capacity as Beavercreek)
Township Trustee,)
851 Orchard Lane)
Beavercreek, OH 45434)

and)

BOARD OF TOWNSHIP TRUSTEES)
OF BEAVERCREEK TOWNSHIP,)
GREENE COUNTY, OHIO,)
851 Orchard Lane)
Beavercreek, OH 45434)
Respondents.)

Case No. 16-0747

Original Action in Mandamus

Peremptory and/or Alternative
Writs Requested

FILED
MAY 12 2016
CLERK OF COURT
SUPREME COURT OF OHIO

RELATOR'S COMPLAINT IN ORIGINAL ACTION
FOR WRIT OF MANDAMUS

ANDREW P. PICKERING #0068770
Special Assistant Greene
County Prosecuting Attorney
(Counsel of Record)
50 East Columbia Street
Suite 449
Springfield, OH 45502
(937) 521-1770
Fax (937) 328-2657
E-mail: apickering@clarkcountyohio.gov

COUNSEL FOR RELATOR

VERIFIED COMPLAINT

Relator, the Beavercreek Township Fiscal Officer, Christy L. Ahrens, by and through counsel, brings the within action for a writ of mandamus against the Respondents named herein, and states as follows:

1. Relator is the duly elected Fiscal Officer of Beavercreek Township, Greene County, Ohio, Christy Ahrens.

2. Respondents Tom Kretz, Carol Graff, and Jeff Roberts are the duly elected members of the Respondent Board of Township Trustees of Beavercreek Township, Greene County, Ohio (“Board”).

3. Relator seeks a writ of mandamus against Respondents. This Court has jurisdiction under Ohio Constitution Article IV, Section 3(B)(1)(b), and R.C. 2731.02.

4. Beavercreek Township (“Township”) has a population of 52,156. Of that total, 45,193 are residents of both the Township and the City of Beavercreek. Another 1,201 of these are residents of both the Township and the City of Fairborn. The population of the unincorporated area of the Township is 5,762.

5. In 2014, the Township had a budget of \$25,183,501.51; \$5,751,006.53 of that amount was expended on salaries of employees (other than elected officials). In 2015, the Township had a budget of \$26,191,080.82; \$5,875,290.15 of that amount was expended on salaries of employees (other than elected officials).

6. Respondent Board has created several departments for the administration of its affairs: Human Resources Department, Fire Department, Information Technology Department, Road Department, and the Zoning Department. Each department is overseen by a director/manager (or

in the case of the Fire Department, a chief and two deputy chiefs), and all department heads report to the Township Administrator/Public Safety Director (“Township Administrator”).

7. The salaries of each department head for calendar year 2015 were as follows:

Human Resources:	\$79,497.30
Fire Department Chief:	\$116,033.84
Fire Department Deputy Chiefs:	\$112,242.10
	\$110,426.42
Zoning:	\$59,582.38
Information Technology:	\$78,520.00
Road	\$95,419.99

8. The expected salaries for calendar year 2016 for the department heads are as follows:

Human Resources:	\$81,889.60
Fire Department Chief:	\$119,514.79
Fire Department Deputy Chiefs:	\$113,739.19
	\$113,739.19
Zoning:	\$61,369.88
Information Technology:	\$80,870.40
Road:	\$96,282.94

9. In 2010, the Board created the position of Township Administrator, a part-time position. The Board hired Alexander Zaharieff as Township Administrator. In calendar year 2014, the salary of the Township Administrator was \$45,674.98. That position was replaced by the position of Township Administrator/Public Safety Director, a full-time position which also added the ability to act as a part-time firefighter, in December 2014. Zaharieff was appointed to that position. In calendar year 2015, the salary of the Township Administrator/Public Safety Director was \$104,580.55. The expected salary for calendar year 2016 for the Township Administrator/Public Safety Director is \$114,500.00.

10. Prior to November 5, 2004, R.C. 507.021 provided:

The board of township trustees may employ such number of persons as it finds necessary to provide stenographic and clerical assistance to the township clerk or deputy clerk.

11. Effective November 5, 2004, R.C. 507.021 was amended to provide in relevant part:

(A) The township clerk may hire and appoint one or more persons as the clerk finds necessary to provide assistance to the township clerk or deputy clerk. The township clerk may set the compensation of those persons subject to the prior approval of the board of township trustees. Those persons shall serve at the pleasure of the township clerk or, in the absence of the clerk, the deputy clerk. The township clerk may delegate to an assistant any of the duties the clerk is otherwise required to perform. The appointment of assistants under this section does not relieve the township clerk of responsibility to discharge the duties of the office but shall serve to provide assistance to the clerk in performing those duties.

12. In 2005, by Senate Bill 107, the title of “township clerk” was changed to “township fiscal officer” throughout the Ohio Revised Code. R.C. 507.021 has not otherwise been substantively changed since November 5, 2004.

13. Relator was appointed to the office of Beaver Creek Township Fiscal Officer in January 2006. Relator has subsequently been re-elected as Beaver Creek Township Fiscal Officer in 2007, 2011, and 2015.

14. In April 2006, the Board appointed Deb White to a vacant position that assisted the Beaver Creek Township Fiscal Officer. That vacant position had been created under former R.C. 507.021. In 2007, the position description was changed and the title was changed to Accounts Payable/Payroll Technician. In 2015, the annual compensation of the Accounts Payable/Payroll Technician, Deb White, was \$55,494.40. A true and accurate copy of the position description for the position of Accounts Payable/Payroll Technician is attached to this Complaint as Exhibit A.

15. In 2007, Relator created the position of Assistant to the Fiscal Officer, under current R.C. 507.021, and appointed James Barone to that position. In 2014, the annual compensation of

the Assistant to the Fiscal Officer, James Barone, as previously approved by the Board, was \$76,507.60. A true and accurate copy of the position description for the position of Assistant to the Fiscal Officer is attached to this Complaint as Exhibit B.

16. On or about November 14, 2014, Respondent Kretz and Township Administrator Zaharieff met with Relator regarding the creation of a Finance Department, which would have a Finance Director. In the course of the meeting, Respondent Kretz and/or Township Administrator Zaharieff stated that the current Assistant to the Fiscal Officer, Mr. Barone, would be made Finance Director, with the same responsibilities and at the same salary as the Assistant to the Fiscal Officer position; that the Finance Director would report to the Township Administrator; and that if Relator did not agree to the change the Board could de-fund the Assistant to the Fiscal Officer position.

17. On or about February 11, 2015, Respondent Kretz met with Mr. Barone, the Assistant to the Fiscal Officer, regarding several issues. In the course of the discussion, Respondent Kretz discussed the proposed change of Mr. Barone's position to that of Finance Director. Respondent Kretz represented that the change was only a lateral move, that the Finance Director position did not add many additional duties, and that Respondent Kretz and/or the Board had the authority to de-fund the Assistant to the Fiscal Officer position.

18. At a special meeting on March 9, 2015, the Board discussed the creation of the Finance Director position. The discussion between Relator and Respondents Graff and Kretz was heated. Relator objected to the position not reporting to her. Respondent Kretz again made comments regarding the power of the Board to de-fund the Assistant to the Fiscal Officer position. The matter was postponed until the Board's March 16, 2016 meeting.

19. The Board officially created the position of Finance Director at the meeting held on March 16, 2015. A true and accurate copy of the position description for the position of Finance Director is attached to this Complaint as Exhibit C.

20. At the Board's meeting held on March 30, 2015, Mr. Barone was appointed Finance Director.

21. In 2015, the salary of the Finance Director was \$78,080.88. For 2016, the salary of the Finance Director was to be \$81,167.06.

22. A board of township trustees may not arrogate the statutory duties of a township fiscal officer and have those duties performed by persons employed by the board of township trustees.

23. On February 12, 2016, Relator, through counsel, gave a proposal to Respondents, through their counsel, to address the removal of her statutory duties and those duties being assigned to employees of the Board. The proposal included a salary range and job descriptions for two Assistant to the Fiscal Officer positions—Assistant to the Fiscal Officer (“Lead Assistant”), and Assistant to the Fiscal Officer (Accounts Payable/Payroll) (“Accounts Assistant”). The proposed salary range for the Lead Assistant was \$75,000 to \$92,000. The proposed salary range for the Accounts Assistant was \$50,000 to \$65,000. The proposed ranges were in line with the salaries that the Finance Director and Accounts Payable/Payroll Technician were to have been paid in 2016. True and accurate copies of the position descriptions for the two positions, as conveyed to Respondents, are attached to this Complaint, as Exhibits D and E, respectively.

24. Relator's intention was to appoint Mr. Barone as the Lead Assistant and Ms. White as the Accounts Assistant.

25. The Board held one or more executive sessions to discuss Relator's proposal.

26. Respondents also had their attorney perform what is alleged to have been a survey of other townships, other political subdivisions, and the private sector for job descriptions and salaries for what Respondents are alleged to believe were comparable positions.

27. On March 28, 2016, after an executive session, Respondents unanimously voted to approve, *inter alia*, Resolutions 2016-158, 2016-159, 2016-160, and 2016-161.

28. In Resolution 2016-158, Respondents unanimously voted to authorize an annual salary of \$40,515 for the Lead Assistant position.

29. In Resolution 2016-159, Respondents unanimously voted to authorize an annual salary of \$28,200 for the Accounts Assistant position.

30. In Resolution 2016-160, Respondents unanimously voted to eliminate the position of Finance Director effective May 9, 2016. In Resolution 2016-161, Respondents unanimously voted to eliminate the position of Accounts Payable/Payroll Technician effective May 9, 2016.

31. As reflected in the minutes of the March 28, 2016 meeting, in response to Respondents' actions, Relator asked Respondents if they were eliminating the two positions, and cutting the salaries of the Assistant to the Fiscal Officer positions to half of what the positions previously paid. Respondent Graff said "Exactly." Respondent Graff also affirmed that this was occurring only for these positions and not for any other departments of the township. A true and accurate copy of the minutes of the March 28, 2016 meeting is attached to this Complaint as Exhibit F. Video of the meeting can also be accessed at <https://www.youtube.com/watch?v=HqW6c9gqHgY>.

32. On May 2, 2016, Respondents approved an additional \$5,000 for each of the two Assistant to the Fiscal Officer positions. As of that date, the salary for the Lead Assistant

position approved by Respondents is \$45,515, and the salary for the Accounts Assistant position approved by Respondents is \$33,200.

33. The Assistant to the Fiscal Officer position previously held by Mr. Barone prior to 2015 is nearly identical in duties to the Finance Director position he held beginning in March 2015. The Finance Director and Accounts Payable/Payroll Technician positions are nearly identical in duties to the two Assistant to the Fiscal Officer positions that Relator proposed to Respondents. However, the salaries for the two Assistant to the Fiscal Officer positions, as approved by Respondents on March 28, 2016, are not in line with what was previously performed by those positions. In fact, the salaries approved by Respondents on March 28, 2016, were less than half of what the comparable positions were to have been paid in 2016.

34. Mr. Barone and Ms. White have not applied for either Assistant to the Fiscal Officer position. Relator believes that, based on their work experience and past salary levels, Mr. Barone and Ms. White are unwilling or unable to perform either position for the salaries approved by Respondents.

35. Respondents have a clear legal duty to Relator to approve a reasonable salary for the two Assistant to the Fiscal Officer positions. The salaries approved by Respondents are not reasonable, given the salaries paid to the nearly identical positions prior to March 28, 2016.

36. Relator has a clear legal right to Respondents approving reasonable salaries for the two Assistant to the Fiscal Officer positions under R.C. 507.021. The salaries approved by Respondents are not reasonable. The salary ranges proposed by Relator are reasonable.

37. Relator lacks any other adequate and plain remedy in the ordinary course of law to remedy Respondents' actions.

38. Respondents' failure to approve reasonable salaries, as proposed by Relator, is an abuse of discretion on the part of Respondents.

WHEREFORE, Relator prays that this Court will:

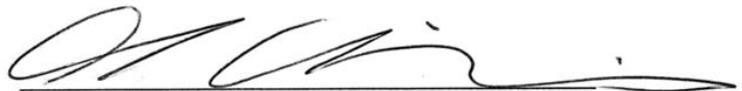
(1) Issue a Writ of Mandamus, Peremptory Writ of Mandamus, and/or Alternative Writ of Mandamus, compelling Respondents to approve and fund the salary of the Assistant to the Fiscal Officer [i.e., Lead Assistant] position at the range of \$75,000 to \$92,000 per year, or at a minimum, approve and fund the salary of the Assistant to the Fiscal Officer [i.e., Lead Assistant] position at \$75,000;

(2) Issue a Writ of Mandamus, Peremptory Writ of Mandamus, and/or Alternative Writ of Mandamus, compelling Respondents to approve and fund the salary of the Assistant to the Fiscal Officer (Accounts Payable/Payroll) [i.e., Accounts Assistant] position at the range of \$50,000 to \$65,000 per year, or at a minimum, approve and fund the salary of the Assistant to the Fiscal Officer (Accounts Payable/Payroll) [i.e., Accounts Assistant] position at \$50,000;

(3) Grant Relator her costs in this action; and

(4) Grant any other relief, legal or equitable, that this Court deems appropriate.

Respectfully submitted,



ANDREW P. PICKERING #0068770
*Special Assistant Greene County
Prosecuting Attorney*
50 East Columbia Street
Suite 449
Springfield, OH 45502
(937) 521-1770
Fax (937) 328-2657
E-mail: apickering@clarkcountyohio.gov
Counsel for Relator

AFFIDAVIT OF RELATOR

COUNTY OF GREENE)
)
STATE OF OHIO)

SS

Christy L. Ahrens, being first duly sworn, affirms and states:

1. I am the duly elected Fiscal Officer for Beavercreek Township, Greene County, Ohio, and I am the Relator in this action.
2. I have personal knowledge of the facts, statements, and exhibits contained in the foregoing Complaint. I have reviewed the facts, statements, and exhibits contained in the foregoing Complaint, which are incorporated by reference in this Affidavit. Based on my personal knowledge, I affirm that the facts and statements in the Complaint are true and accurate.
3. Based upon my personal knowledge, the exhibits attached to the Complaint are true copies of those documents.

Further affiant saith naught.



Christy L. Ahrens
Beavercreek Township Fiscal Officer
851 Orchard Lane
Beavercreek, OH 45434

Subscribed and sworn to before me, this 12th day of May, 2016.



NOTARY PUBLIC Commission expires Oct 15, 2017

EXHIBIT

A

Beavercreek Township, Greene County, Ohio

Job Description

Position Title: Accounts Payable/Payroll Technician

Department: Fiscal Office

Reports to: Assistant to the Fiscal Officer

Pay Classification: Hourly, Non-exempt

Under direction of the Assistant to the Fiscal Officer, responsible for all aspects of the purchasing and accounts payable system. In addition, responsible for preparing and processing the Township payroll. Assist with a variety of accounting functions and other administrative tasks as assigned.

Work Schedule:

This employee works in a full-time capacity, totaling 40 hours per week.

Basic Responsibilities:

Provides support to the Assistant to the Fiscal Officer. Review purchasing process for proper account distribution, outdated purchase orders and reconciliation of vendor invoices. Document and update accounts payable procedures and accounting manuals. Performs the administrative duties related to Cemetery including selling graves, burial arrangements and records management. Prepare monthly OPERS and OP&F reports. Assist with the record keeping functions of the Fiscal Officer. This position requires general knowledge of government accounting and finance practices and considerable knowledge of rules and regulations regarding independent contractors and sales tax. General knowledge of computer systems and financial software applications. Must be able to work effectively with other employees of the Township with little supervision and must function in a confidential capacity.

Essential Functions of the Position:

1. Read, write, understand and edit reports, manuals, labels, letters, memos and correspondence.
2. Must maintain a good attendance record.
3. Follow and understand oral instructions.
4. Word Processing, document development.
5. Receives incoming mail and packages, processes and distributes same.
6. Assist the Fiscal Officer with maintaining all records: Township, Zoning, Parks, Employment and other(s).

7. Operates various pieces of office machinery, including a computer, copier, fax machine and telephone system.
8. Prepares error free and grammatically correct correspondence, memos, forms, documentation, agendas and other written documents.
9. Knowledge of general laws, policies and procedures governing finance.
10. Ability to formulate and install standard accounting methods, systems procedures, forms and records.
11. Establish and maintain effective working relationships with Township officials, Township employees, other government entities and the general public.
12. Handle confidential information.
13. Communicate with Township employees, government agencies and the general public via the computer, telephone and in person.
14. Use a personal computer and related software programs to create spreadsheets, reports and correspondence.
15. General knowledge of computer payroll systems.
16. Considerable knowledge of account payable practices.
17. General knowledge of the occupational hazards and corresponding safety precautions necessary for the safe performance of assigned duties.
18. Works on specific projects (other duties) assigned by the Assistant to the Fiscal Officer or Fiscal Officer.

Experience and Education:

Graduation from an accredited college or university with a Bachelors degree in Accounting and/or Finance and supplemented by a minimum of three years experience in accounts payable; or any combination of training or experience which provides the necessary knowledge, skills, and abilities.

EXHIBIT

B

Position Title: Assistant to the Fiscal Officer

Division: Beaver Creek Township

Reports to: Fiscal Officer

Definition:

This employee is under direction of the Fiscal Officer and performs work in planning, organizing, coordinating and directing activities of the Office of Fiscal Officer. Responsible for monitoring, preparing, and posting all revenues; monitoring all fixed assets (purchasing, transfers, and disposal); and responsible for preparing and filing financial statements and reports (monthly, quarterly and yearly).

Status:

Exempt

Work Schedule:

This employee works in a full-time capacity, totaling 40 hours per week.

Basic Responsibilities:

Provide support to the Township Fiscal Officer. Review purchasing process for proper account distribution, outdated purchase orders and reconciliation of vendor invoices. Prepare monthly bank reconciliation. Prepare and deliver all bank deposits. Monitor use of all Township credit cards. Oversee filing of special assessments with the County. Track expenditures for major Township projects such as road construction, special programs and facility construction or renovation. Complete financial surveys, schedules and analyses. Prepare and maintain accounting for grants and donations. Prepare real estate tax bills for payment and files needed exemptions. Prepare for the bi-annual audit. Manage, direct, train, and evaluate township staff. Under the direction of the Fiscal Officer, assist in the preparation of the draft of the Township budget, handle preparation of financial statements, cost reports, analysis, and revenue forecasts as needed and in accordance with state law. Provide documentation for the disbursement of all funds from the Township treasury. Maintain a system of control over expenditures in compliance with state law and coordinate all required audits with the Fiscal Officer. Responsible for tracking leave balances for all Township Employees. Performs various tasks assigned by the Board of Trustees, time permitting with job responsibilities for the Fiscal Office taking priority. Oversee Accounts Payable/Payroll Technician and Receptionist at the Township Administrative facility. Attend evening meetings as requested by the Fiscal Officer, and/or Board of Trustees.

Essential Functions of the Position:

1. Read, write, understand and edit reports, manuals, labels, letters, memos and correspondence.
2. Must maintain a good attendance record.
3. Follow and understand oral and written instructions.
4. Handle confidential information.
5. Ability to meet deadlines.
6. Perform duties that may require long hours, including long periods of sitting or standing.
7. Establish and maintain effective working relationships with Township officials, Township employees, other government entities and the general public.
8. Perform mathematical computations related to accounting principles.
9. Plan, prioritize, assign, supervise, and review the work of the Accounts Payable/Payroll Technician and Receptionist.
10. Operates various pieces of office machinery, including a computer, copier, and fax machine and telephone system.
11. General knowledge of government bidding process.
12. Knowledge of general laws, policies and procedures governing finance;
13. Ability to formulate and install standard accounting methods, systems procedures, forms and records.
14. Thorough knowledge of government accounting, especially FUND accounting, and finance practices.
15. Ability to prepare informative financial reports.
16. Ability to establish and maintain harmonious working relationships with department heads and governmental officials.
17. Maintain records, prepare reports, and perform other necessary administrative duties.
18. Proficiency with Computers, computer systems, software programs, including, but not limited to, desk top publishing, Microsoft Office Professional, accounting, E-mail, etc. and successfully working in a network environment.
19. Works on specific projects (other duties) assigned by the Fiscal Officer

Experience and Education:

Graduation from an accredited college or university with a baccalaureate degree in Accounting, or related field; current CPA or CPFO, supplemented by progressively responsible experience in accounting, FUND accounting, public finance administration, budgeting, and government taxation; or any combination of training or experience which provides the necessary knowledge, skills, and abilities. A minimum of 5-years of experience is preferred.

EXHIBIT

C



**BEAVERCREEK TOWNSHIP, GREENE COUNTY, OHIO
JOB DESCRIPTION**

Position Title: Finance Director
Department: Finance
Division: N/A
Reports To: Township Administrator
Pay Classification: Salary, Exempt

Approved: March 16, 2015

Revised: N/A

Reviewed: N/A

This position is under administrative direction of the Township Administrator, manages the daily financial operations of the Township compliant with all state and federal laws and regulations. Assists Township Administrator with budgetary management and a variety of financial practices, and strategies; performs managerial and administrative work in planning, organizing, coordinating, and directing activities of the Finance Department. The Director of Finance also supervises cost and general accounting, accounts receivable/payable and payroll. The Director of Finance will provide information as necessary to the Township Fiscal Officer to fulfill the duties as describe in the Ohio Revised Code.

Work Schedule:

This employee works in a full-time capacity, totaling 40 hours per week.

Basic Responsibilities:

The Director of Finance handles preparation of financial statements, cost reports, analysis and revenue forecasts as needed and in accordance with state law. Oversees the financial record keeping functions of the Township as directed by the Township Administrator. Completes financial surveys, schedules and analyses. Oversees filing of special assessments with the County. Establishes and oversees department policies and procedures in accordance with adopted Township policies and procedures. Assists the Township Administrator in preparing the Township budget and five-year departmental financial forecast, in addition to preparing financial statements and cost reports at regular intervals. Completes financial studies and similar research, as directed by the Township Administrator. Manages encumbrances, contracts and purchase orders. Will coordinate information with the Township's investment firms to maximize return and limits risk on cash by minimizing cash balances and making investments. Monitors investment portfolio performance and works with the Township Administrator and Investment Advisory Committee to assure adherence with policy. Protects assets by establishing, monitoring and enforcing internal controls. Assists in managing the annual budgeting process and offers support to department heads in preparation of their budgets. Provides documentation for the disbursement of all funds from the Township treasury. Maintains a system of control over expenditures in compliance with state law and coordinates all required audits.

Oversees long-term budgetary planning and cost management in alignment with the Township's financial practices. May be required to attend evening meetings as requested by the Township.

Essential Functions of the Position:

1. Read, write, understand and edit reports, manuals, labels, letters, memos and correspondence.
2. Must maintain a good attendance record.
3. Follow and understand oral and written instructions.
4. Handles confidential information appropriately in all matters pertaining to the Township.
5. Ability to meet deadlines.
6. Ability to perform complex mathematical computations related to Fund Accounting.
7. Strong customer service, inter-personal and supervisory skills.
8. Performs duties that may require long hours, including long periods of sitting or standing.
9. Ability to prepare comprehensive technical reports.
10. Proven ability to analyze financial data and prepare financial reports, statements and projections.
11. Establishes and maintains working relationships with Township officials, Township employees, other government entities and the general public.
12. Plans, prioritizes, assigns, supervises and reviews the work of the Accounts Payable/Payroll Technician. Reviews performance accordingly.
13. Operates various pieces of office machinery, including a computer, copier, fax machine and telephone system.
14. General knowledge of government bidding process.
15. Knowledge of general laws, policies and procedures governing finance.
16. Ability to formulate and install standard accounting methods, systems procedures, forms and records.
17. Attends meetings and trainings.
18. Promotes, gets along with and works in a harmonious relationship with others.
19. Thorough knowledge of government accounting, especially Fund Accounting and finance practices.
20. Ability to prepare informative financial reports.
21. Knowledge of computers, computer systems, software programs, including, but not limited to, desk top publishing, Microsoft Office Professional, accounting, E-mail, etc. and successfully working in a network environment.
22. Works on specific projects (other duties) assigned by the Township.
23. Knowledge of general laws, policies, and procedures in government, including, but not limited to, Residential Incentive Districts, Tax Incentive Financing, and Joint Economic Development Districts.
24. Knowledge of standard office and accounting equipment, including, but not limited to, UAN accounting software.
25. Must possess a valid Ohio Driver's License.

Experience and Education:

Graduation from an accredited college or university with a baccalaureate degree in Accounting, or related field; experience in accounting, FUND accounting, public finance administration, budgeting, and government taxation; or any combination of training or experience which provides the necessary knowledge, skills, and abilities. A minimum of 5-years of experience is required.

EXHIBIT

D

Beavercreek Township, Greene County, Ohio

Job Description

Position Title: Assistant to the Fiscal Officer

Department: Fiscal Office

Reports To: Fiscal Officer

Pay Classification: Salary, Exempt

This position is under administrative direction of the Fiscal Officer, per ORC 507.021. The position manages the daily financial operations of the Township compliant with all state and federal laws and regulations. Oversees and implements a variety of financial practices and strategies; performs managerial and administrative work in planning, organizing, coordinating, and directing activities of the Fiscal Office. The Assistant to the Fiscal Officer supervises cost and general accounting, accounts receivables/payables and payroll. Responsible for monitoring, preparing, and posting all revenues; monitoring all fixed assets (purchasing, transfers, and disposal); and responsible for preparing and filing financial statements and reports (bi-weekly, monthly, quarterly, and yearly).

Work Schedule:

This employee works in a full-time capacity, totaling 40 hours per week.

Basic Responsibilities:

The Assistant to the Fiscal Officer provides support to the Township Fiscal Officer.

Handles preparation of financial statements, cost reports, analysis and revenue as needed and in accordance with state law.

Oversees the financial record keeping functions of the Township as directed by the Fiscal Officer.

Completes financial surveys, schedules and analyses.

Oversees filing of special assessments with the County.

Establishes and oversees department policies and procedures in accordance with adopted Township policies and procedures.

Assists the Township Administrator in coordinating the Township budget.

Prepares financial statements and cost reports at regular intervals.

Manages encumbrances, contracts and purchase orders.

Will coordinate information with the Township's investment firms to maximize return and limit risk on cash by minimizing cash balances and making investments.

Monitors investment portfolio performance.

Protects township fiscal assets by establishing, monitoring and enforcing internal controls.

Assists in managing the annual budgeting process and offers support to department heads in preparation of their budgets.

Provides documentation for the receipt and disbursement of all funds from the Township treasury.

Maintains a system of control over expenditures in compliance with state law and coordinates all required audits.

Reviews purchasing process for proper account distribution, outdated purchase orders and reconciliation of vendor invoices.

Prepares monthly bank reconciliation.

Prepares and delivers all bank deposits.

Monitors use of all Township credit cards.

Tracks all Township expenditures and major Township projects such as road construction, special programs and facility construction or renovation.

Prepares and maintains accounting for grants and donations.

Prepares and processes County Auditor's office required filings, Board of Township Trustees Resolutions, public notifications of Board of Township Trustees meetings, and responses to Public Records Requests for records for which the Fiscal Officer is the custodian.

Processed and maintains employee and officials bonding documents and Township Property and Liability insurance records.

Manages, directs, trains, and evaluates Fiscal Office staff.

Oversees long-term budgetary planning and cost management in alignment with the Township's financial practices.

May be required to attend evening meetings as requested by the Fiscal Officer.

Essential Functions of the Position:

1. Read, write, understand and edit reports, manuals, labels, letters, memos and correspondence.
2. Regular and predictable on-site work attendance.
3. Follow and understand oral and written instructions.
4. Handles confidential information appropriately in all matters pertaining to the Township.
5. Ability to meet deadlines.
6. Ability to perform complex mathematical computations related to Fund Accounting.
7. Strong customer service, inter-personal and supervisory skills.
8. Performs duties that may require long hours, including long periods of sitting or standing.
9. Ability to prepare comprehensive technical reports.
10. Proven ability to analyze financial data and prepare financial reports and statements.
11. Establishes and maintains working relationships with Township officials, Township employees, other government entities and the general public. Must be able to get along with others.
12. Plans, prioritizes, assigns, supervises and reviews the work of the Accounts Payable/Payroll Technician. Reviews performance accordingly.

13. Operates various pieces of office machinery, including a computer, copier, fax machine and telephone system.
14. General knowledge of government bidding process.
15. Knowledge of general laws, policies and procedures governing finance.
16. Ability to formulate and install standard accounting methods, systems procedures, forms and records.
17. Attends meetings and trainings.
18. Promotes, gets along with and works in a harmonious relationship with others.
19. Thorough knowledge of government accounting, especially Fund Accounting and finance practices.
20. Ability to prepare informative financial reports.
21. Knowledge of computers, computer systems, including, but not limited to, desk top publishing, Microsoft Office Professional, accounting, E-mail, etc.
22. Works on specific projects (other duties) assigned by the Fiscal Officer.
23. Knowledge of general laws, policies, and procedures in government, including, but not limited to, Residential Incentive Districts, Tax Incentive Financing, and Joint Economic Development Districts.
24. Knowledge of standard office and accounting equipment, including but not limited to, UAN accounting software.
25. Must possess a valid Ohio Driver's License.

Experience and Education:

Graduation from an accredited college or university with a baccalaureate degree in Accounting, or related field; experience in accounting, FUND accounting, public finance administration, budgeting, and government taxation; or any combination of training or experience which provides the necessary knowledge, skills and abilities. A minimum of 5-years of experience is required.

EXHIBIT

E

Beavercreek Township, Greene County, Ohio

Job Description

Position Title: Assistant to the Fiscal Officer (Accounts Payable/Payroll)

Department: Fiscal Office

Reports to: Assistant to the Fiscal Officer

Pay Classification: Hourly, Non-exempt

Appointed pursuant to ORC 507.021. Under direction of the Assistant to the Fiscal Officer, responsible for all aspects of the purchasing and accounts payable system. In addition, responsible for preparing and processing the Township payroll. Assist with a variety of accounting functions and other administrative tasks as assigned.

Work Schedule:

This employee works in a full-time capacity, totaling 40 hours per week.

Basic Responsibilities:

Provides support to the Assistant to the Fiscal Officer.

Performs all aspects of purchasing and accounts payable system.

Prepares and processes Township payroll.

Reviews purchasing process for proper account distribution, outdated purchase orders and reconciliation of vendor invoices.

Documents and updates accounts payable procedures and accounting manuals.

Performs the administrative duties of the Fiscal Officer as township cemetery sextant, and other administrative duties of Fiscal Officer related to cemeteries.

Prepares monthly OPERS and OP&F reports.

Assists with the record keeping functions of the Fiscal Officer.

Works on specific projects (other duties) assigned by the Assistant to the Fiscal Officer or Fiscal Officer.

Other Requirements of the Position

This position requires general knowledge of government accounting and finance practices and considerable knowledge of rules and regulations regarding independent contractors and sales tax. General knowledge of computer systems and financial software applications. Must be able to work

effectively with other employees of the Township with little supervision and must function in a confidential capacity.

Essential Functions of the Position:

1. Read, write, understand and edit reports, manuals, labels, letters, memos and correspondence.
2. Regular and predictable on-site work attendance.
3. Follow and understand oral instructions.
4. Word Processing, document development.
5. Receives incoming mail and packages, processes and distributes same.
6. Assist the Fiscal Officer with maintaining all records: Township, Zoning, Parks, Employment and other(s).
7. Operates various pieces of office machinery, including a computer, copier, fax machine and telephone system.
8. Prepares error free and grammatically correct correspondence, memos, forms, documentation, agendas and other written documents.
9. Knowledge of general laws, policies and procedures governing finance.
10. Ability to formulate and install standard accounting methods, systems procedures, forms and records.
11. Establish and maintain effective working relationships with Township officials, Township employees, other government entities and the general public.
12. Handle confidential information.
13. Communicate with Township employees, government agencies and the general public via the computer, telephone and in person. Must be able to get along with others.
14. Use a personal computer and related software programs to create spreadsheets, reports and correspondence.
15. General knowledge of computer payroll systems.
16. Considerable knowledge of account payable practices.
17. General knowledge of the occupational hazards and corresponding safety precautions necessary for the safe performance of assigned duties.

Experience and Education:

Graduation from an accredited college or university with a Bachelors degree in Accounting and/or Finance and supplemented by a minimum of three years experience in accounts payable; or any combination of training or experience which provides the necessary knowledge, skills, and abilities.

EXHIBIT

F

Monday, March 28,

20 2016

Mrs. Graff called the Regular Trustee Meeting to order at 1:02 P.M. Those present were: Trustees Carol Graff, Tom Kretz and Jeff Roberts; and Fiscal Officer, Christy Ahrens. Legal Advisor Dawn Frick was also present. Staff present: Acting Township Administrator/Zoning Administrator/Inspector Ed Amhrein, Finance Director James Barone, Road Superintendent Tim Parks, Deputy Fire Chief Scott Dorsten, IT Manager Jeff Terry.

2016-149 Mr. Roberts made a motion to approve the Agenda for March 28, 2016, with the following additions: add an Executive Session per ORC 121.22(G)(1) To consider the appointment, employment, dismissal, discipline and compensation of a public employee and 121.22 (G)(3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

2016-150 Mr. Kretz made a motion to approve the March 30, 2016 Payroll in the amount of \$273,446.28. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-151 Mr. Roberts made a motion to approve the Bills in the amount of \$192,414.23. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

2016-152 Mr. Kretz made a motion to approve the Regular Trustee Meeting Minutes of March 28, 2016. Mr. Roberts seconded. General discussion occurred. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, no.

2016-153 Mr. Roberts made a motion to approve the Special Trustee Meeting Minutes of March 8, 2016. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

2016-154 Mr. Kretz made a motion to approve the Regular Trustee Meeting Minutes of March 14, 2016. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-155 Mr. Roberts made a motion to approve the Special Trustee Meeting Minutes of March 21, 2016. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

RESIDENTS/GUESTS DESIRING TO SPEAK: None.

EXECUTIVE SESSION:

2016-156 Mr. Roberts made a motion to go into Executive Session per ORC 121.22(G)(1) To consider the appointment, employment, dismissal, or compensation of a public employee, and (G)(3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action at 1:06 P.M. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

2016-157 Mr. Roberts made a motion to come out of Executive Session at 2:31 P.M. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes, Mr. Kretz, yes; and Ms. Graff, yes.

Mr. Kretz read a statement regarding a letter from Andrew Pickering, Clark County Assistant Prosecutor on behalf of Ms. Ahrens regarding two Assistants to the Fiscal Officer, one titled Assistant to the Fiscal Officer and the other titled Assistant to the Fiscal Officer - Accounts Payable/Payroll. Mr. Kretz stated the requested

Regular Beaver Creek Trustee's Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 101-48

Held **Monday, March 28,**20 **2016**

salary ranges, current issues with the General Fund, and that the township surveyed other comparable townships regarding Assistant(s) to the Fiscal Officer in salary, tenure and duties, and that the actions today are consistent with the Goals set forth for the Township Administrator in 2015 for the Township.

2016-158 Mr. Kretz made a motion that the Board of Trustees authorize a \$40,515.00 annual salary to be pro-rated for the budget year 2016 plus benefits consistent with benefits of the Board of Trustees for the position of Assistant to the Fiscal Officer. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-159 Mr. Kretz made a motion that the Board of Trustees authorize a \$28,200.00 annual salary to be pro-rated for the budget year 2016 plus benefits consistent with benefits of the Board of Trustees for an Accounts Payable/Payroll position under the Fiscal Officer. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-160 Mr. Kretz made a motion to approve **Resolution 2016-160**, WHEREAS, the Board of Trustees of Beaver Creek Township, Greene County, State of Ohio, moved for approval of the following: WHEREAS, on March 16, 2015, the Board of Trustees approved the creation of a Finance Director position; and, WHEREAS, the Board of Trustees approved the Beaver Creek Township Organizational Structure creating a Finance Department on March 16, 2015; and, WHEREAS, the Board of Trustees of Beaver Creek Township, Greene County, State of Ohio, hereby moves to eliminate the position of Finance Director effective May 9, 2016 and WHEREAS, the Board of Trustees of Beaver Creek Township, Greene County, State of Ohio, moves to eliminate the Finance Department as of May 9, 2016. Mr. Roberts seconded. Fiscal Officer Christy Ahrens questioned that the Trustees were eliminating their Finance Department, creating a Fiscal Officer Department and cutting the salaries in half for this Department. Ms. Graff said exactly. Ms. Ahrens asked if the Trustees were doing this for just this Department and keeping all other Departments the same. Ms. Graff said yes and there is no more discussion, it is as is. When Ms. Ahrens continued, Ms. Graff said that Fiscal Officer Ahrens had assessed the Board's actions correctly. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

NOW THEREFORE BE IT RESOLVED THAT, the Board of Trustees of Beaver Creek Township, Greene County, Ohio favorably passed the above Resolution.

2016-161 Mr. Kretz made a motion to approve effective May 9, 2016 the position of Accounts Payable/Payroll Technician under the Township's Finance Director and the Township Administrator position will be eliminated. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-162 Mr. Kretz made a motion to approve **Resolution 2016-162**, WHEREAS, the Board of Trustees of Beaver Creek Township, Greene County, State of Ohio, moved for approval of the following: WHEREAS, on September 20, 2010, the Board of Trustees did move to designate certain employment positions within Beaver Creek Township as Department Heads; and WHEREAS, the Board of Trustees hereby rescinds **Resolution 2010-393** previously designating certain positions as Department Heads; and WHEREAS, the Board of Trustees does hereby designate the following employment positions within Beaver Creek Township that the Board of Trustees classify as Department Heads: Fire Chief, Road Superintendent, Information Technology Network Operations Manager, Zoning Administrator/Inspector, Human Resource Manager. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Monday, March 28,

20 2016

NOW THEREFORE BE IT RESOLVED THAT, the Board of Trustees of Beaver Creek Township, Greene County, Ohio favorably passed the above Resolution.

2016-163 Mr. Kretz made a motion to direct the Township Administrator/Fire Safety Director to prepare a new Organizational Chart representing the actions of the Board at today's meeting, effective May 9 2016. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

2016-164 Mr. Kretz made a motion to authorize the Township Administrator/ Fire Safety Director and Human Resource Manager to work with Legal Counsel to prepare the necessary Separation Agreements. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Mr. Kretz said that the Board states further that consistent with Beaver Creek Township policy, the Human Resource Manager shall be utilized in all aspects of hiring individuals for the Township and as such should be involved with the hiring of the Assistant to the Fiscal Officer and the Accounts Payable/Payroll position.

Mr. Kretz said that furthermore, the Board wishes to make it clear that the Township Administrator/ Fire Safety Director shall still move forward with the goals outlined for him on January 6, 2016 with any and all necessary reorganization of personnel of the Township.

OLD BUSINESS: None.

NEW BUSINESS: None.

ADMINISTRATOR:

Resolution for Re-appropriation of Funds:

2016-165 Mr. Kretz made a motion to re-appropriate from Account 1000-930-930-0000, Contingencies (General Fund), to Account 1000-190-360-2000, Contracted Services (Human Resources), in the amount of \$225.00 and, to re-appropriate from Account 1000-390-930-000 (General Fund), to Account 1000-190-330-2000, Travel and Meeting Expenses (Human Resources), in the amount of \$275.00. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Greene County Sheriff's Office Report:

There were no questions.

FINANCE:

Bi-Weekly Report:

Mr. Amhrein presented the Bi-Weekly Report for the Finance Department. General discussion occurred regarding: cash flow projections.

HUMAN RESOURCES:

Bi-Weekly Report:

Mr. Amhrein presented the Bi-Weekly Report for the HR Department. There were no questions.

ZONING:

Bi-Weekly Report:

Mr. Amhrein presented the Bi-Weekly Report for the Zoning Department. General discussion occurred regarding: permits and Nathaniel's Grove.

INFORMATION TECHNOLOGY:

Bi-Weekly Report:

Mr. Amhrein presented the Bi-Weekly Report for the IT Department.

Regular Beaver Creek Trustee's Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 101-20

Held **Monday, March 28,**20 **2016**

General discussion occurred regarding: getting the fax number for the Fiscal Officer converted and working; and developing a new contract with another company in order to get the work accomplished.

ROAD:

Agreement with the Greene County Engineer for 2016 Collective Paving:
2016-166 Mr. Roberts made a motion to approve **Resolution 2016-166**, the Agreement between the Greene County Engineer and The Beaver Creek Township Board of Trustees, WHEREAS, the Trustees desire to participate with the Engineer in the competitive bid contract for the Collective Paving for 2016 as bid by the Greene County Engineer. WHEREAS, all work within the Trustees' jurisdiction, shall be inspected by and all questions decided which may arise as to quality and acceptability of materials furnished, work performed, the rate of progress; the interpretation of the specifications, by the Trustees and the acceptable fulfillment of the contract on the part of the Contractor. WHEREAS, the Contractor will invoice the Trustees directly for the actual quantities of work performed, all line item extras, and/or negotiated extra work in accordance with ORC 5575.05. WHEREAS, the Engineer shall withhold all retainage for the total Collective Paving 2016 bidding contract from the County's share of the work and the Engineer will insure that the work has been performed in accordance with the Township's instructions prior to releasing the retainage. Mr. Kretz seconded. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

Request for Proposals for HVAC Preventive Maintenance for Township-Owned Buildings:

General discussion occurred regarding: the RFP and timeline for the project.
2016-167 Mr. Kretz made a motion to approve the RFP for HVAC preventative maintenance and to advertise on the Township website. Mr. Roberts seconded. Discussion occurred. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Electrical Energy Price Quotes:

2016-168 Mr. Roberts made a motion to approve the contract with Suez Energy for fixed electrical pricing from December 1, 2016 until November 30, 2019; and to authorize the Road Superintendent to sign for the Board. Mr. Kretz seconded. General discussion occurred. Roll Call: Mr. Roberts, yes; Mr. Kretz, yes; and Ms. Graff, yes.

Bi-Weekly Report:

Mr. Amrhein presented the Bi-Weekly Report for the Road Department. Brief discussion occurred regarding: the new lights at US 35 and Factory Road.

FIRE:

Personnel Update:

Deputy Fire Chief Scott Dorsten updated the Trustees on the last part-time firefighter trying to pass the tests to become a full-time firefighter. Although the firefighter did pass the practical test, he still has one more chance to pass the written test. General discussion occurred regarding: how many times to take the test, the refresher course, the resolution that rescinds his conditional employment as of March 29, 2016 and possible other candidates.

2016-169 Mr. Kretz made a motion to amend Resolution 2016-068, to reflect, "Further, Be It Resolved that if FF Blanton has not received his paramedic certification by April 12, 2016, the Board directs the Fire Chief to rescind the conditional offer of employment as a full-time firefighter and to initiate removal proceedings in accordance with ORC 505.38 (A). Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Deputy Fire Chief Scott Dorsten asked the Trustees if FF Blanton should submit his letter of resignation, giving two weeks' notice, in case he does not pass the

Minutes of

Regular Beaver Creek Trustee's Meeting

Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 10148

Monday, March 28,

20 2016

written test this time. General discussion occurred. The Trustees agreed that FF Blanton should submit his letter of resignation today, effective April 11, 2016.

Bi-Weekly Report:

Mr. Amhrein presented the Bi-Weekly Report for the Fire Department. There were no questions.

TRUSTEE:

Mr. Roberts read a lengthy letter from the Board of Trustees to the State Auditor's Office about the Fiscal Officer and their opinion of her job performance.

FISCAL OFFICER: Ms. Ahrens stated that she did not agree with many of the statements read in the letter and reserved the right to respond at a later date.

2016-170 Mr. Kretz made a motion to Adjourn at 3:42 P.M. Mr. Roberts seconded. Roll Call: Mr. Kretz, yes; Mr. Roberts, yes; and Ms. Graff, yes.

Trustee: _____

Fiscal Officer: Christy L. Ahrens