



Dave Yost • Auditor of State





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To the Residents and elected officials of Clinton Township:

Based on a request from the Township, a performance audit of Clinton Township was initiated. The audit assessed the Township's financial condition and its operations for public safety and street maintenance. These areas were selected because they are important components of Township operations.

The performance audit contains recommendations that identify the potential for cost savings and efficiency improvements. The performance audit also provides an independent assessment of the financial condition of Clinton Township. While the recommendations contained in the audit report are resources intended to assist in improving the Township's financial condition, the Township is also encouraged to assess overall operations and develop other alternatives independent of the performance audit.

An executive summary has been prepared that includes the project history; a Township overview; the scope, objectives and methodology of the performance audit; and a summary of noteworthy accomplishments, recommendations, issues for further study and financial implications. This report has been provided to Clinton Township, and its contents discussed with the appropriate officials and Township management. The Township has been encouraged to use the results of the performance audit as a resource to further improve its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "Audit Search" option.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 30, 2011

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# Executive Summary

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## Background

Clinton Township (the Township) engaged the Auditor of State's Office (AOS) to conduct a performance audit of selected departments and functions. Based on AOS research and discussions with the Board of Trustees (the Trustees) and the Township Clerk, the performance audit focused on financial trends, staffing levels, collective bargaining agreement provisions, and the functions and programs in the Road, Police and Fire departments, as well as the operating expenses in the Police Department. The Trustees wanted operational information for decision-making and process improvement purposes with the intention of improving efficiency and decreasing costs. The Trustees also wanted an analysis of collective bargaining agreement provisions. Fieldwork began late in 2010 and concluded in early 2011.

### *Township Overview*

Clinton Township is located in Franklin County and is governed by a publicly-elected three-member Board of Trustees. The Township also has a publicly elected fiscal officer (the Clerk) who serves a four-year term. The Clerk is responsible for keeping the minutes of all Township meetings, issuing warrants (checks), preparing the financial reports, maintaining the accounting records, and other miscellaneous duties. The Township provides road and bridge maintenance, police protection, fire protection, and emergency medical services for its residents. It contracts with the City of Upper Arlington to provide fire and emergency medical services to the western portion of the Township. The total population reported in the 2000 U.S. Census for the 1.5 square miles that make up Clinton Township was 4,294.

The Township had an operating budget of approximately \$3.8 million for fiscal year (FY) 2009 and Police and Fire were the primary components. Of Franklin County's 17 townships, Clinton Township has the 14th largest population. Clinton Township lost territory from the 1950s through the early 1970s via annexation and now consists of many scattered "islands" of land surrounded by the City of Columbus. The Township provides service to its residents as well as to the residents of the contiguous lands that overlap the Clinton Township territory. The west side of the Township includes residential neighborhoods near the Lennox Center in Upper Arlington. The East side of the Township includes residential and business areas in and around Cleveland Avenue on the City of Columbus' North East side.

The Township has lost revenue over the past four years due to declines in property tax collections. Based on the Governor's proposed FY 2012-13 State budget, Clinton Township is likely to lose additional revenue from reductions in three State funding sources. At the time of reporting, the total impact on the Township could not be estimated. Because State funding to local governments (Local Government funds) is an important component of the Township's General Fund, this loss of revenue will have significant impact on its operations and service levels.

## Subsequent Events

In March 2011, Governor Kasich released his proposed budget that included reductions to State funding to local governments (Local Government Fund or LGF). Based on the Governor's proposed State budget, Clinton Township will likely be affected by a reduction in revenue. The following illustrates the estimated revenue loss as of April 1, 2011.

### Projected Revenue Lost from LGF Reductions

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Projected LGF</b>	\$213,859	\$230,364	\$228,518	\$225,829	\$224,642
<b>Projected LGF based on Governor's Proposed Budget</b>	\$213,859	\$160,394	\$120,295 <sup>1</sup>	\$120,295	\$120,295
<b>Impact to Forecast</b>	<b>\$0</b>	<b>\$69,970</b>	<b>\$108,223</b>	<b>\$105,534</b>	<b>\$104,347</b>
<i>Total Loss Over Forecast Period</i>					\$388,074

Source: AOS

**Note 1:** Projected LGF was assumed to be flat after FY 2013 in the AOS forecast projections.

**Note 2:** Estimates based on data available at the time of reporting. These amounts may change as the General Assembly modifies the proposed legislation.

**Note 3:** The TPP phase out was included in the original forecast. An acceleration of the phase out in the proposed budget would not mean significant loss for Clinton Township.

These revenue reductions will have a significant negative impact on the Township's General Fund and will require expenditure reductions to maintain a positive ending fund balance.

## Audit Methodology and Scope

Performance audits are defined as engagements that provide assurance or conclusions based on evaluations of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

AOS conducted the performance audit of Clinton Township in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that AOS plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. AOS believes that the evidence obtained provides a reasonable basis for the findings and conclusions presented in this report based on the audit objectives.

To complete this report, auditors gathered and assessed data from Clinton Township; conducted interviews with Township personnel; collected evidence from the Township about its operations and service levels; identified applicable benchmarks and leading practices; and developed a composite of "peer" townships from the central Ohio area for comparison purposes. The peer townships include: Genoa Township (Delaware County), Mifflin Township (Franklin County),

Perry Township (Franklin County), and Violet Township (Fairfield County). This audit included information from both 2009 and 2010.

In addition to peer data, AOS used external organizations to identify leading and recommended practices. Key external sources included the Government Finance Officers Association (GFOA), the State Employment Relations Board (SERB), the American Institute of Certified Public Accountants (AICPA), the United States Government Accountability Office (GAO), and other industry organizations. Data from peer townships and external sources used as criteria were not tested for reliability.

The performance audit process involved significant information sharing with Clinton Township, including preliminary drafts of findings and proposed recommendations related to the identified audit areas. Furthermore, periodic status meetings were held throughout the engagement to inform the Township of key issues impacting selected areas, and to confirm preliminary findings. Throughout the audit process, input from the Township was solicited and considered when assessing the selected areas and framing recommendations. Finally, Clinton Township was provided an opportunity to contribute verbal and written comments in response to the various recommendations; however, the Township declined to provide comments.

## Noteworthy Accomplishments

Noteworthy accomplishments acknowledge significant accomplishments or exemplary practices. The following summarizes Clinton Township noteworthy accomplishment identified throughout the course of the audit.

During the course of the audit, two contract provisions were identified as Noteworthy Accomplishments.

- **Uniform Allowance Credit:** The Township provides each firefighter and police officer with a uniform allowance using a credit at a local vendor or a purchase order. This allows better control over the way the uniform allowance is spent.
- **Personal Leave Hours:** The Township negotiated a reduction in the personal leave hours for police officers hired after 2006 from 40 hours to 16 hours. This should reduce the amount of overtime used to cover shifts and may result in a cost savings.

## Conclusions and Key Recommendations

Each section of the audit report contains recommendations that are intended to provide the Township with options to enhance its operational efficiency and improve its long-term financial stability. In order to obtain a full understanding of the assessed areas, the reader is encouraged to review the recommendations in their entirety. The following summarizes the key recommendations from the performance audit report.

### Finance

- Implement a forecasting procedure and develop a five-year financial forecast that projects revenues and expenditures for the Township.

### Operations

- Consider re-negotiating key provisions in the collective bargaining agreements as identified in the performance audit.
- Evaluate staff shift assignments based on call and activity levels per shift.

## Issues for Further Study

Auditing standards require the disclosure of significant issues identified during an audit that were not reviewed in depth. These issues may not be directly related to the audit objectives or may be issues that the auditors do not have the time or resources to pursue. The following presents issues requiring further study:

**Roads Department Staffing:** Because of the small size of Clinton Township, the Roads Department productivity levels appear disproportionately small (see **Table 2-1**). However, the Township was unable to provide important historical workload information auditors needed to evaluate the productivity of Township staff. The Superintendent of Roads has begun to collect workload data. He should compare his staffing levels and workload to the peers included in this report and other standard benchmarks. The inclusion of road repair in the Township's services requires additional manpower during the fair weather months. Depending on the outcome of compiled data on road repair and snowplowing operations, the Township may be able to reduce staffing and/or employ seasonal help for road repair work. A more accurate understanding of the work duties of Roads Department staff than currently exists is needed to make accurate comparisons. Making staffing changes in the Road Department would allow the Township to reduce costs in this area.

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## Summary of Financial Implications

The following table summarizes the performance audit recommendations that contain financial implications. Detailed information concerning the financial implications, including assumptions, is contained within the individual sections of the performance audit.

### Summary of Performance Audit Recommendations

Recommendation	Impact
<b>R2.1</b> Renegotiate selected police and fire collective bargaining agreement provisions	\$65,750
<b>Total Cost Savings from Performance Audit Recommendations:</b>	<b>\$65,750</b>

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# Audit Objectives

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The following audit objectives were used to conduct the performance audit of the Clinton Township. According to *Government Auditing Standards*, “the objectives are what the audit is intended to accomplish. They identify the audit subject matter and performance aspects to be included, and may also include the potential findings and reporting elements that the auditors expect to develop. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria”. In some instances, objectives were modified based on actions taken by the Township to address its deficit or high risk environments indentified by the auditors during the course of their work.

## **Finance**

- What is the current financial standing of the Township?
- What are the significant sources of revenue for the General Fund and how should they be projected?
- What are the significant sources of expenditures and how should they be projected?

## **Operations**

- What are the programs and functions of the Police and Roads departments?
- How does the Township compare to peers based on workload ratios for each department?
- How do the Township's staffing levels by department compare to the peer average or industry benchmarks?
- How do the Township's collective bargaining agreements compare with ORC requirements, peer township agreements, and/or prudent fiscal and management practices?

# Finance

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## Background

This section of the performance audit analyzes the Township's historical, current, and future financial condition through the development of a five-year forecast of the General Fund, Police District Fund, Fire District Fund, Ambulance and Emergency Medical Fund, and its Road and Bridge Fund. Other minor or immaterial funds are noted in the charts and tables but the funds named above comprise the majority of the township's revenues and expenditures.

### *Organizational Structure and Function*

The Township is governed by a three-member board of trustees, who are elected in November of odd-numbered years to a four-year term beginning on the following January 1. The Trustees act as advisors on Township finances and exercise legislative authority within the Township. Furthermore, the Trustees approve all Township purchases of \$500 or more.

In addition to the Board of Trustees, the Township elects a clerk. The Clerk is the legally designated fiscal officer for the Township and is independent of the Trustees. However, by law, the Clerk must work closely with the Trustees, especially on financial matters. According to Ohio Revised Code (ORC) 507.04, the Clerk works part time, and is responsible for keeping accurate records of the proceedings of Trustee meetings, maintaining accurate records of all the accounts and transactions of the Township Trustees, issuing all checks, and preparing payroll. Additionally, the Clerk's Office is responsible for all accounting transactions for all departments within the Township.

Clinton Township operates on a fiscal year (FY) that runs from January 1 to December 31. In FY 2009, the Township had a budget of \$3.8 million dispersed into 18 active funds. Township services include law enforcement, fire protection, road and bridge maintenance, emergency medical services, and zoning. The largest sources of revenue for Clinton Township are from police and fire operation levies (30 percent each); and emergency medical services billing (11 percent). Township property taxes represented 12 percent of total revenue in FY 2009 and 9 percent in FY 2008. Of the 18 active funds, 7 depend on grants that may not be consistently awarded to the Township.

The largest expenditures in FY 2009 were for salaries (34 percent), benefits (12 percent), and retirement (7 percent). Increasing salary and benefit costs are problematic to the Township's ability to provide continued service to citizens. Tables included in **Appendix A** and **B** illustrate the major funds and the projected financial condition of the Township over the next five years.

*Forecast*

Based on the Township's historical financial information and the AICPA principles, AOS developed a five-year forecast that the Clerk can maintain and update. **Table 1-1** shows a summarized five-year forecast developed for Clinton Township in consultation with the Clerk. A more detailed five-year forecast can be found in **Appendix B. Table 1-1** and the tables shown in **Appendix B** do not include proposed State-level reductions to the Local Government, Property Tax Reimbursement and Tangible Personal Property Tax Reimbursement funds that would negatively impact Clinton Township's General Fund. Pending FY 2012-13 State budget legislation within the Ohio General Assembly makes a reasonable estimate of this impact difficult at the time of this report. Auditors included the information available at the time of reporting in the *subsequent events* section of this report.

**Table 1-1: Clinton Township Five-Year Forecast<sup>1</sup> (in '000s)**

	Actual				Forecast				
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Revenues</b>									
Fund 01 - General Fund	\$456.1	\$331.5	\$408.0	\$317.4	\$287.3	\$302.0	\$299.5	\$297.0	\$298.3
Fund 02- Motor Vehicle Tax	\$6.5	\$7.8	\$5.8	\$5.7	\$5.8	\$4.8	\$4.8	\$4.3	\$3.8
Fund 03 - Gasoline Tax	\$89.5	\$91.2	\$87.7	\$89.5	\$87.5	\$86.1	\$86.0	\$85.1	\$84.4
Fund 04 - Road & Bridge	\$315.3	\$390.8	\$356.3	\$354.2	\$352.5	\$353.4	\$361.1	\$361.2	\$359.9
Fund 09 - Police District	\$939.5	\$860.5	\$1,120.9	\$1,074.6	\$1,066.6	\$1,087.7	\$1,074.6	\$1,090.8	\$1,100.1
Fund 10 - Fire District	\$1,131.0	\$1,083.7	\$1,146.3	\$1,172.3	\$1,318.2	\$1,332.9	\$1,302.0	\$1,396.8	\$1,389.4
Fund - 14A - FEMA Grant	\$0.0	\$0.0	\$36.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 14B - Grants Misc	\$0.0	\$0.0	\$20.9	\$92.2	\$10.5	\$10.5	\$5.2	\$10.5	\$7.8
Fund 21 - Grants & Fire	\$71.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 23 - Permissive Motor Vehicle	\$11.2	\$26.0	\$28.1	\$52.2	\$30.0	\$30.0	\$31.0	\$31.2	\$31.6
Fund 28 - Ambulance & Emergency Med	\$194.6	\$312.0	\$410.1	\$422.8	\$400.0	\$400.0	\$390.0	\$378.6	\$373.6
Fund 30A - ODNR Nature Works	\$0.0	\$0.0	\$19.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30H - Huy Road Project	\$25.5	\$120.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30L Lehner Road Project	\$0.0	\$285.7	\$88.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30W Ward Road Project	\$73.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 32 Law Enforcement	\$0.0	\$0.0	\$13.0	\$8.7	\$4.4	\$4.4	\$4.4	\$4.4	\$4.4
<b>Total Revenue - All Funds</b>	<b>\$3,313.9</b>	<b>\$3,510.1</b>	<b>\$3,741.2</b>	<b>\$3,589.6</b>	<b>\$3,562.8</b>	<b>\$3,611.7</b>	<b>\$3,558.5</b>	<b>\$3,659.9</b>	<b>\$3,653.4</b>

(Table continued on following page.)

**Table 1-1: Clinton Township Five-Year Forecast (Continued) (in '000s)**

	Actual				Forecast				
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>Expenditures</b>									
Fund 01 - General Fund	\$476.5	\$402.2	\$332.8	\$300.8	\$371.2	\$377.5	\$379.8	\$385.4	\$390.7
Fund 02- Motor Vehicle Tax	\$7.5	\$7.7	\$4.8	\$5.9	\$4.5	\$4.0	\$4.0	\$4.0	\$3.7
Fund 03 - Gasoline Tax	\$79.8	\$100.0	\$109.3	\$93.2	\$108.0	\$104.6	\$103.9	\$109.6	\$107.5
Fund 04 - Road & Bridge	\$287.5	\$325.2	\$253.8	\$277.7	\$303.7	\$281.6	\$291.2	\$293.4	\$287.4
Fund 09 - Police District	\$851.6	\$998.4	\$1,065.3	\$929.5	\$970.3	\$953.4	\$923.4	\$934.0	\$910.8
Fund 10 - Fire District	\$1,022.3	\$843.9	\$777.7	\$787.8	\$695.3	\$706.6	\$719.4	\$720.5	\$736.6
Fund 14A - FEMA Grant	\$0.0	\$0.0	\$36.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 14B - Grants Misc	\$0.0	\$0.0	\$20.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 21 - Grants & Fire	\$71.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 23 - Permissive Motor Vehicle	\$12.7	\$16.6	\$19.8	\$44.5	\$45.0	\$45.0	\$45.0	\$45.3	\$45.3
Fund 28 - Ambulance & Emergency Med	\$262.0	\$184.9	\$294.7	\$501.0	\$340.1	\$419.3	\$407.3	\$325.6	\$318.0
Fund 30A - ODNR Nature Works	\$0.0	\$0.0	\$19.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30H - Huy Road Project	\$0.0	\$138.2	\$7.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30L - Lehner Road Project	\$0.0	\$285.7	\$88.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund 30W - Ward Road Project	\$73.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<b>Total Expenditures - All Funds</b>	<b>\$3,144.1</b>	<b>\$3,302.8</b>	<b>\$3,030.9</b>	<b>\$2,940.4</b>	<b>\$2,838.1</b>	<b>\$2,891.9</b>	<b>\$2,874.0</b>	<b>\$2,817.8</b>	<b>\$2,799.9</b>
<b>Excess Revenue Above Expenditures</b>	<b>\$169.8</b>	<b>\$207.3</b>	<b>\$710.3</b>	<b>\$649.2</b>	<b>\$724.7</b>	<b>\$719.8</b>	<b>\$684.5</b>	<b>\$842.1</b>	<b>\$853.4</b>
Beginning Fund Balance	\$846.0	\$1,015.8	\$1,223.1	\$1,933.4	\$2,582.6	\$3,307.4	\$4,027.2	\$4,711.7	\$5,553.8
<b>Ending Fund Balance</b>	<b>\$1,015.8</b>	<b>\$1,223.1</b>	<b>\$1,933.4</b>	<b>\$2,582.6</b>	<b>\$3,307.4</b>	<b>\$4,027.2</b>	<b>\$4,711.7</b>	<b>\$5,553.8</b>	<b>\$6,407.3</b>

Source: Clinton Township financial records

1 Fund 30B - CDBG Township Sidewalk Project and Fund 30C - Elmore Road revenues and expenditures were omitted. Yearly amounts were all \$0.

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# Recommendations

## R1.1 Implement a five-year forecasting process.

**Clinton Township should implement a forecasting methodology for projecting revenues and expenditures that is supported by assumptions and can be used for management and planning. Projecting future revenues and expenditures using a linear trend method where appropriate will offer insights into the Township's financial needs and allow for the prioritization of plans.**

Clinton Township does not currently complete a five-year forecast of revenues and expenditures. The Township uses the next year's budget and selected informal projections from the Clerk to assist with decision-making. However, historical expenditures have occasionally exceeded revenues collected, indicating opportunities to improve financial management awareness and oversight.

The *Guide for Prospective Financial Information* (American Institute of Certified Public Accountants (AICPA), 2010), identifies the following as key steps in preparing and reviewing financial forecasts:

- ***Identify the prospective period covered:*** Determine the extent to which historical results are used to develop the forecast and consider these in relation to the length of the forecast period.
- ***Understand the forecast development process:*** Use inquiry; observation; reviews of manuals, memoranda, instructions, and documentation; and examinations of analysis models and statistical techniques to obtain a complete and comprehensive understanding of how the forecast was developed.
- ***Develop assumptions:*** Use a knowledge of operations and the economic environment to develop assumptions for all key factors on which the financial results appear to depend.
- ***Perform procedures to evaluate assumptions:*** Perform procedures to determine whether the assumptions provide a reasonable basis for the forecast.
- ***Evaluate the presentation:*** Perform procedures when evaluating the preparation and presentation of the financial forecast to provide reasonable assurance that the presentation reflects the identified assumptions, that computations are mathematically accurate, that assumptions are internally consistent, and that accounting principles are consistent with those used for historical data.
- ***Use the work of a specialist/consultant (when needed):*** Identify areas in which the forecast may be enhanced by input from outside sources. Use consultants or specialists when necessary.

In addition, the AICPA *Guide* indicates that financial forecasts may be prepared as an output of a formal system. A formal system consists of a set of related policies, procedures, methods, and practices that are used to prepare financial forecasts, monitor attained results relative to the forecasts, and prepare revisions to, or otherwise update, the forecasts. Financial forecasts may also be prepared via a formal work program. If such a program is used in place of a formal system, it should adequately define the procedures, methods, and practices to be employed.

The *Guide* further notes that a financial forecast should indicate which assumptions appeared to be particularly sensitive at the time of preparation. Particularly sensitive assumptions are those which would significantly impact the financial forecast from either a high probability of a sizable variation or the probability that a small variation can have a significant impact. When a forecast may be particularly sensitive to certain assumptions, the forecast may be supplemented by financial projections that indicate differences in operations and the resulting financial position depending on the outcome of those key assumptions. These projections should be considered in conjunction with a primary forecast that displays conditions expected to materialize based on the best information.

The Township does not have formal policies or procedures pertaining to the development and review of a long-term financial forecast, consistent with most small governments in Ohio. Until recently, elected officials did not feel they needed a long-range forecast.

By establishing formal policies and procedures for the creation and review of a five-year forecast, the Township can improve its ability to engage in long-term planning activities and improve the reliability of its financial information. By using qualified individuals to thoroughly review the forecast, the Township will be able to proactively identify potential problems and create a reliable projection of revenues and expenditures.

# Operations

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## Background

Clinton Township operations consist of the Police Department, Fire Department, Road Department, Code Enforcement, and Fiscal Operations. Public safety and Road Department expenditures make up approximately 80 percent of the governmental funds budget for the Township. The services provided by these departments are comparable to peer townships. This section examines the Road, Police, and Fire departments.

### *Clinton Township Road Department*

The Township has 15.81 lane miles of streets and is 1.42 square miles in total land area. A superintendent oversees the operations of the Road Department. The department is staffed with one foreman and three road crew workers. All are full time employees. The Road Department provides the following services:

- Snow and ice control;
- Pothole patching;
- Guardrail repair;
- Litter control;
- Leaf removal;
- Traffic signal and sign maintenance;
- Storm sewer and catch basin repair; and
- Tree maintenance.

The Township began contracting with a private company for street sweeping in 2010. It had not provided this service prior to 2010.

**Table 2-1** shows available high-level Clinton Township Road Department workloads, collected during the audit, in comparison to peer townships. This analysis used lane miles, full time equivalents (FTEs), square miles, tons of salt, and tons of asphalt to calculate workload indicators. The peer townships used were Genoa (Delaware County), Perry (Franklin County), and Violet (Fairfield County).

**Table 2-1: Road Department Comparison (FY 2009)**

	Clinton	Genoa	Perry	Violet	Peer Average	Percent Difference
Lane Miles per FTE	3.16	37.5	5.40	26.25	<b>23.05</b>	(86.28%)
Square Miles per FTE	0.28	3.92	1.17	9.00	<b>4.69</b>	(93.95%)
Vehicles per FTE	0.80	1.83	1.67	2.25	<b>1.92</b>	(58.26%)
Tons of Salt used per Lane Mile	6.33	13.33	18.52	19.05	<b>16.97</b>	(62.72%)
Overtime Hours per FTE	20.20	50.00	33.33	n/a	<b>41.67</b>	(51.52%)
Tons of Asphalt per Lane Mile	0.76	0.44	0.00	n/a	<b>n/a</b>	n/a
Catch Basins Repaired per FTE	7.40	16.67	46.00	n/a	<b>31.33</b>	(76.38%)

Source: Client and peer data for FY 2009.

The small geographic size of Clinton Township makes the workload indicators on a per lane mile and per square mile basis disproportionately low. In addition, Clinton performs all of its road repairs in-house, whereas Violet Township contracts out all road repairs and Perry Township made no asphalt road repairs in 2009.

Clinton Township's Road Department was compared to International City Managers' Association *Municipal Benchmarks* and the Township appeared to be consistent with the benchmarks for which it had data.

The Township recently hired a new Superintendent of Roads who plans to actively benchmark Department operations. This information will be helpful to the Trustees in future decision-making. Based on the results of the comparisons in this section of the audit and the limited information tracked by the Township in prior periods, no operational recommendations were warranted but auditors recommended the Township collect additional data to study the potential for staffing reductions based on workloads and productivity.

### *Clinton Township Police Department*

The Clinton Township Police Department provides police protection to the citizens in the Township and the surrounding areas through mutual aid agreements. In 2009, the Department issued 2,112 traffic citations and made 546 arrests. The Police Department does not employ dispatching staff. Instead, it contracts with the Franklin County Sheriff's Office for dispatch services. The Department's fleet includes 11 vehicles with purchase dates between 2004 and 2010.

The Department has one chief, two lieutenants, two sergeants, four full-time patrol officers, nine part-time officers, and three part-time civilian support staff. Department operations are divided into three shifts to provide 24-hour coverage. The Township police officers are represented by the Fraternal Order of Police under two collective bargaining units. One unit represents sergeants and lieutenants and the other represents full-time officers below the rank of sergeant.

**Table 2-2** shows Clinton Township's Police Department workloads in comparison to the peer townships. For this departmental analysis, Genoa, Mifflin (Franklin County), and Perry

Townships were used. Violet Township does not have its own police force.

**Table 2-2: Police Department Analysis (FY 2009)**

	Clinton	Genoa	Mifflin	Perry	Peer Average	% Difference
<b>Population</b>	4,012	2,270	3,047	3,615	2,977	34.8%
<b>Square Miles</b>	1.4	23.5	3.9	3.5	10.3	(86.2%)
<b>Sworn Officers</b>	12.5	28.0	6.3	11.2	15.2	(17.4%)
<b>Traffic Citations</b>	2,112	1,620	N/A	5,511	3,566	(40.8%)
<b>Custodial Arrests</b>	546	300	N/A	316	308	77.3%
<b>Vehicles</b>	11	21	6	8	12	(5.7%)
<b>UCR Index 2008</b>	444	N/R	123	50	87	413.3%
<b>FBI Violent Crimes 2009</b>	38	0	N/R	1	0.5	7500.0%
<b>FBI Property Crimes 2009</b>	393	66	N/R	40	53	641.5%
<b>Number of Officers per 1,000 Residents</b>	3.1	12.3	2.1	3.1	5.8	(46.5%)
<b>Number of Officers per Sq. Mile</b>	8.8	1.2	1.6	3.2	2.0	340.8%
<b>Traffic Citations per Officer</b>	168.5	57.9	N/A	492.15	275.0	(38.7%)
<b>Violent Crimes per Officer</b>	3.03	0.00	N/A	0.09	0.05	5960.0%
<b>Property Crimes per Officer</b>	31.4	2.4	N/A	3.6	3.0	957.8%
<b>Custodial Arrests per Officer</b>	43.6	10.7	N/A	28.2	19.5	123.6%
<b>Vehicles per Officer</b>	0.9	0.9	1.0	0.7	0.8	9.0%

**Source:** Client, peer data, and FBI Uniform Crime Reports for 2008 and 2009.

**N/R:** Not reported.

**N/A:** Not applicable.

Although Clinton Township is smaller in geographic size than the peers, it has a higher population. It also has 17.4 percent fewer sworn staff than the peer average and issued 38.7 percent fewer traffic citations, but had 123.6 percent more custodial arrests. Furthermore, the 2008 Uniform Crime Report (UCR) Index showed Clinton Township reported many more violent crimes than the peers.

The UCR index is defined as the total number of violent and property crimes (excluding arson) submitted by the reporting agency for the number of months reported in that year. This number includes murders, rapes, robberies, aggravated assaults, burglaries, larcenies, and motor vehicle thefts. In addition, Clinton Township is significantly higher than the peer averages in both violent and property crimes. Because the Police Department has lower staffing and answers a larger volume of more serious calls than the peers, no further assessment on workload issues was warranted. However, shift assignments are discussed in recommendation **R2.2**.

### *Clinton Township Fire Department*

The Clinton Township Fire Department provides emergency fire and medical services to its residents and surrounding communities through automatic response agreements. The Fire

Department employs a chief, two lieutenants, four full-time fire fighters, 15 part-time firefighters, and 11 volunteer firefighters. It also contracts with the Ohio State University Hospital for the services of a medical director who works an average of four hours per month advising the staff on medical updates and care protocols.

In 2009, the Fire Department answered 3,096 emergency medical service (EMS) calls, and 688 fire incidents. It provides services 24 hours day. Each shift is 24 hours long and is staffed by one lieutenant, one full-time firefighter and one part-time firefighter. The full-time firefighting staff work a 56 hour workweek, whereas the part-time staff schedules change weekly. However, on average the hours do not exceed 1,050 hours annually. The volunteers set their own schedules. On each shift, the Department has one medic and one engine in an "either/or" mode, which means that staff respond to calls on the vehicle that is called out. This leaves the other vehicle out of service until the staff returns. The Department requires a minimum of three persons on an engine and two on a medic truck.

The Township firefighters are represented by the International Association of Fire Fighters through a collective bargaining agreement covering all full-time firefighters below the rank of assistant chief. See recommendation **2.1** for further discussion.

**Table 2-3** shows workload comparisons for the Clinton Township Fire Department and the peers. In this comparison, Mifflin Township is excluded from the average as it could not provide data for the analysis.

**Table 2-3: Fire Department Analysis (FY 2009)**

	Clinton	Genoa	Mifflin	Violet	Peer average
<b>EMS Incidents per Firefighter</b>	212.0	19.6	NA	62.6	41.1
<b>EMS Incidents per Sq. Mile</b>	2,180.0	29.2	NA	82.0	55.6
<b>Fire Incidents per Firefighter</b>	47.0	14.2	NA	16.2	15.2
<b>Fire Incidents per Sq. Mile</b>	485.0	21.2	NA	21.2	21.2

**Source:** Client and peer data for 2009.

**Note:** The table excludes percent difference because Clinton Townships much higher workload led to significant variances and limited applicability.

In each ratio, the Clinton Fire Department operated at workload levels significantly above the peer average. It responded to more EMS and fire incidents per firefighter and per square mile than the peers. The Fire Department manages a very high workload by supplementing its staff with part-time employees and volunteers. This is an economical method for staffing a fire department, although it requires additional coordination in scheduling.

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# Recommendations

## R2.1 Renegotiate selected police and fire collective bargaining agreement provisions.

**During future negotiations, the Township should work to eliminate the provisions identified as exceeding the ORC and peer practices. The Township should focus on the areas that have the potential for cost savings, such as the pension pick up. By focusing on these areas, the Township could negotiate collective bargaining agreement changes that will help it improve its long-term financial condition.**

Police Department employees are represented by two Fraternal Order of Police, Capital City Lodge Number 9 (FOP) bargaining units. The first unit includes all full time sworn officers who are below the rank of sergeant and the second unit includes sergeants and lieutenants. Fire Department employees are represented by the International Association of Firefighters, Local 1800 (IAFF). This bargaining unit includes all sworn full-time firefighters who are below the rank of assistant chief.

When compared to the peer townships' collective bargaining agreements (CBA) and the Ohio Revised Code (ORC) sections pertinent to the analyses, Clinton Township's agreements had the following provisions that exceeded ORC and/or the peers and that could be costly to the Township:

- **Vacation accrual:** Vacation accrual rates are higher than the peers or ORC. After the first year, Police Department employees receive 80 hours of vacation; at five years they begin accruing 120 hours. Two of the peer townships increase vacation accrual to 120 hours at six years while the ORC minimum sets the increase at eight years. Clinton Township Police Department employees receive a 20 hour increase in the accrual rate every five years. At 20 years, Clinton Township officers accrue 220 hours, while Genoa Township officers accrue 200 hours at 21 years. Genoa Township officers do not reach the maximum accrual rate of 240 hours until they have served 26 years. Higher rates of vacation accrual affects costs by requiring more overtime to cover vacation leave and minimum manning requirements, and increasing payout costs at separation. The additional cost of the vacation days alone could have been as high as \$13,900 in 2010.
- **Sick leave bonus payments:** Clinton Township police officers who do not use any sick leave in a quarter receive a \$100 bonus. Township firefighters who maintain the maximum allowable sick leave balance receive 10.5 hours of personal leave (for 56 hour staff) and 7.5 hours of personal leave (for 44 hour staff) for each quarter the balance is maintained. In addition, firefighters who do not use sick leave in a quarter receive a \$100 bonus. Violet Township is the only peer that provides a sick leave bonus. Violet Township police officers receive 12 hours of vacation leave for each quarter they do not use sick leave and firefighters can convert 24 hours of sick leave into vacation leave for every quarter they do not use sick leave. In order to be eligible, the firefighter must have accrued 75 days or more of sick leave. Although sick leave bonuses may help control sick leave usage, they can become expensive. Because the Township has not evaluated

whether the bonuses are effective or offset by the presumed decrease in sick leave usage, it cannot determine if this benefit is effective. Though this only represents about \$1,480 per year, the Township should evaluate the effectiveness and cost/benefit of this provision prior to seeking to renegotiate it.

- **Pension pickup:** The Township pickup of 10.1 percent of the employees' pension contribution that is in the police officers' bargaining agreement exceeds two of the peers. Picking up the employees' portion of the retirement contribution is permitted but not required under the ORC. Paying the employees' required retirement contribution does not promote full disclosure of a public official's total compensation. It is also costly to the Township as the expense of this provision was approximately \$51,850 in 2010.
- **Personal leave:** The 40 personal leave hours granted to police officers hired prior to 2006 exceeds the 32 hour minimum stated in ORC. Two peers have negotiated only 24 hours of personal leave. Additional personal leave also requires additional overtime to meet minimum manning requirements and can be costly to the Township.
- **Call-in pay:** Clinton Township firefighters earn a minimum of 8 hours of call-in pay when called in. Two peers do not have minimum call-in hours and Genoa Township has a 3 hour minimum call-in. Call-in pay that exceeds peer practices can be expensive to maintain and the Township may be paying for hours that were not needed to address the reason for the call-in. This provision is rarely, if ever, encountered by the Township but represents an area of concern.

See **Appendix C** for detailed contract provision tables.

Renegotiating selected items within the collective bargaining agreement could provide net cost savings to the Township and help it improve its ability to manage its workforce. Reducing the number of days off provided through the negotiated agreements would also help the Township reduce the complexity of its scheduling process.

*Financial Implication:* Renegotiating vacation accrual to ORC minimums would provide an estimated annual cost savings of \$15,400. Eliminating payments for the employee share of retirement for the Police Department would provide an annual cost savings of approximately \$51,850. The total cost savings estimated for this recommendation are \$67,250.

## **R2.2 Reallocate police shift staffing based on workload and demand.**

**The Police Department should allocate its shift staffing based on the volume and nature of calls received on each shift. Based on a sample of calls, the second shift receives the majority of the calls but has the fewest staff assigned. By reallocating police officers based on demand, the Police Department can better serve the community and provide more coverage on the west side of the Township.**

Auditors evaluated a sample of police calls from June 2009, based on the time of the call and the shift assigned (1st, 2nd, or 3rd). The totals for each shift were calculated and then compared

to the number of supervisors and patrol staff that were assigned to each shift.

The second shift received 49 percent of the calls compared to the 1st and 3rd shifts (29 and 22 percent respectively). The second shift also had no full-time patrol officers assigned and only three part-time officers assigned. The Lieutenant on second shift works Sunday through Thursday and the Sergeant works Thursday through Monday. The three part-time patrol officers are also assigned on various days through the week. One part-time officer works Sunday, Monday, Tuesday, Thursday and Friday while the other two work Wednesday and Saturday.

During the audit, the Police Chief expressed concern over the Department's ability to provide coverage to the west side of the Township, located near the City of Upper Arlington and separated from the rest of the Township. Based on the 2010 data provided, the time spent in various areas of the Township appears sporadic in nature. On the west side, there are a few days each month where no patrol time in that area is recorded. There are also some days each month where officers spend less than 30 minutes on the west side. This is balanced by days when one officer spends several hours patrolling this area. It is important to note that the time logs are not in response to calls for service, but rather record the amount of police presence.

As shown in **Table 2-7**, the second shift appears understaffed based on the number of calls received.

**Table 2-7: Police Shift Analysis**

June 2009	Calls	Time of Shift	Supervisors (FTES)	Number of FT Patrol	Number of PT Patrol
<b>1st shift totals</b>	193	7am-3 pm	1.85	2	1
<b>2nd shift totals</b>	326	3pm-11 pm	2	0	3
<b>3rd shift totals</b>	144	11pm-7am	1	2	0

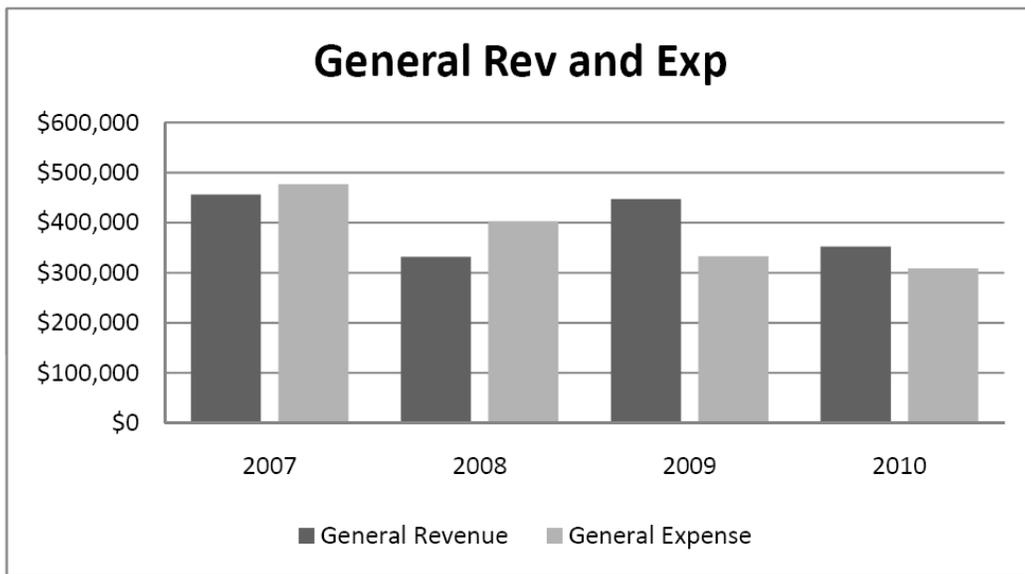
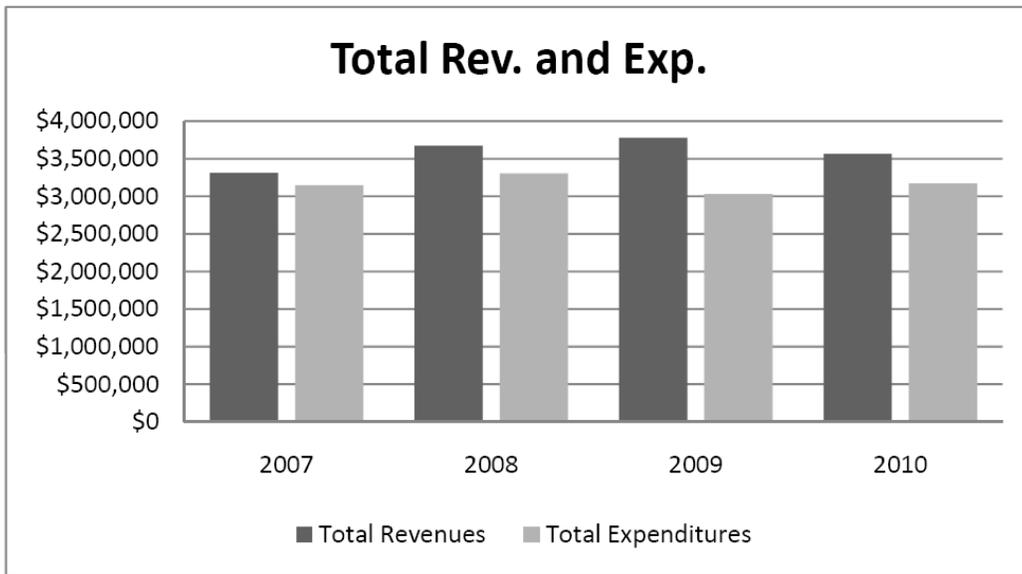
Source: Clinton Township records

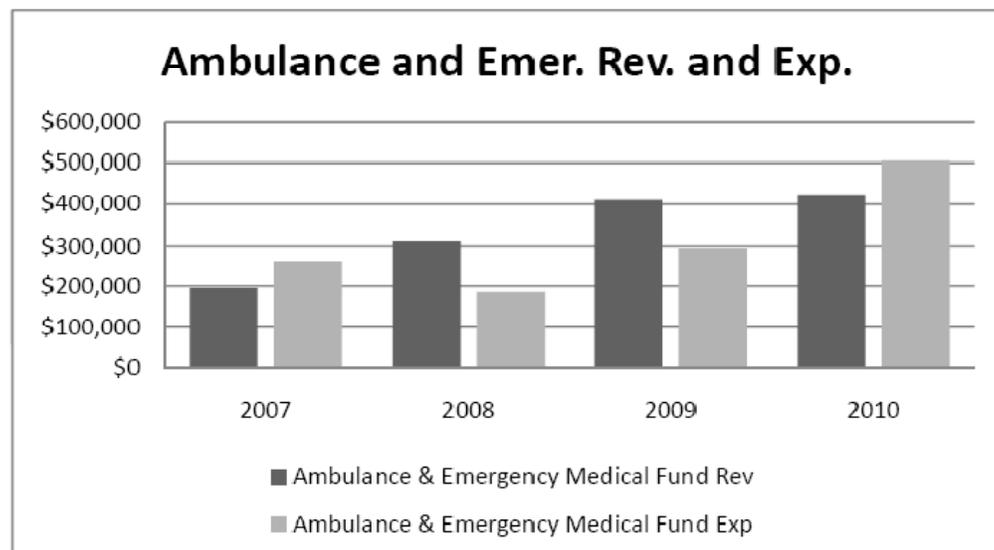
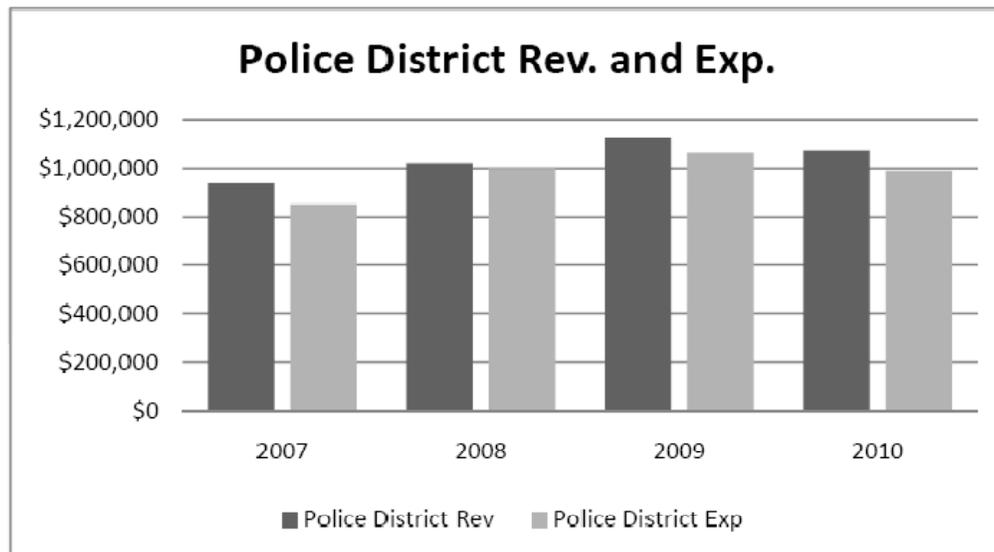
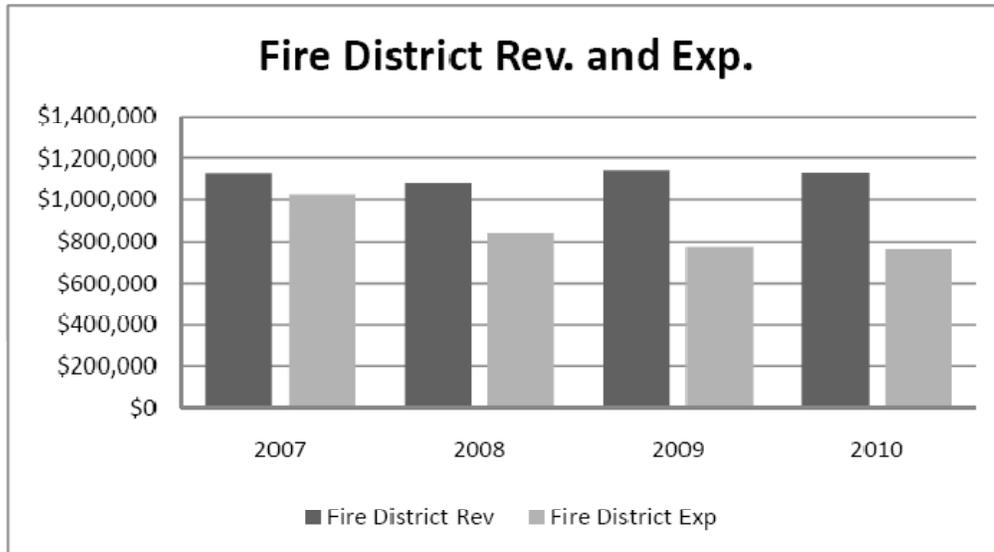
Based on the data collected by auditors, the Township does not consider the call volume per shift when assigning staff. Instead, shift assignments appear based on more routine business hours since the majority of staff work 1<sup>st</sup> shift.

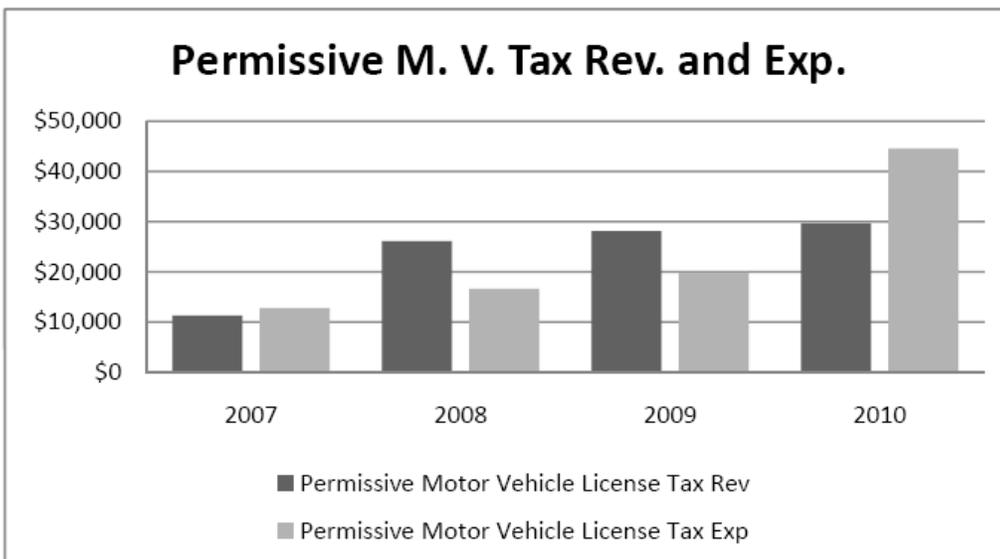
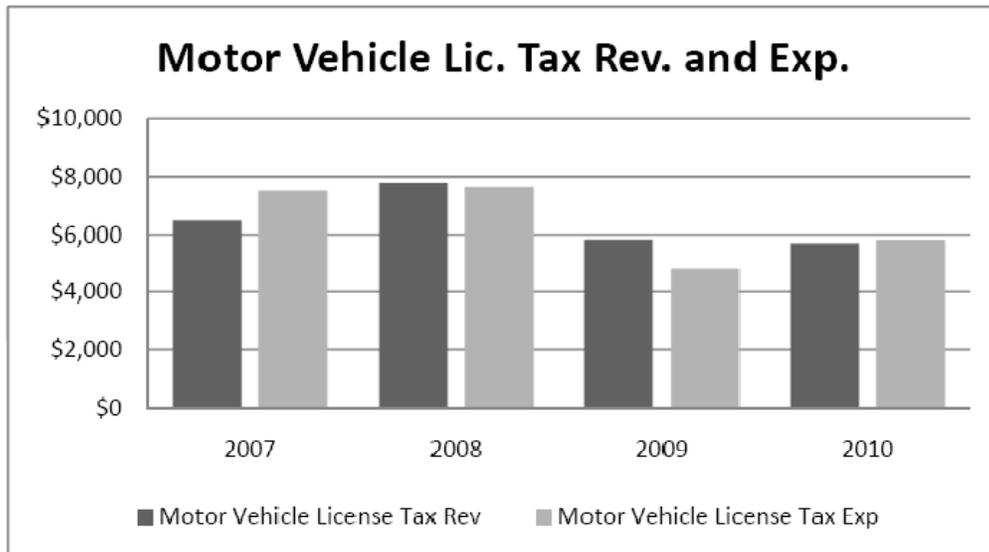
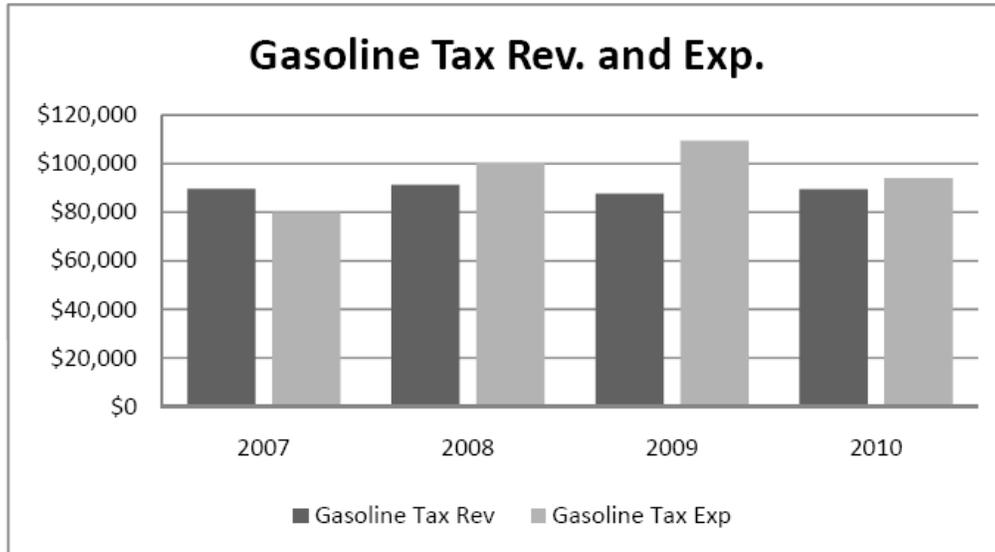
A reallocation of experienced staff to shifts with the most activity would enhance the safety and security of persons and property within the Township by providing better coverage during peak hours. In addition, reallocating staff may help the Township provide more even coverage as it would lower the workload demand on each of its officers.

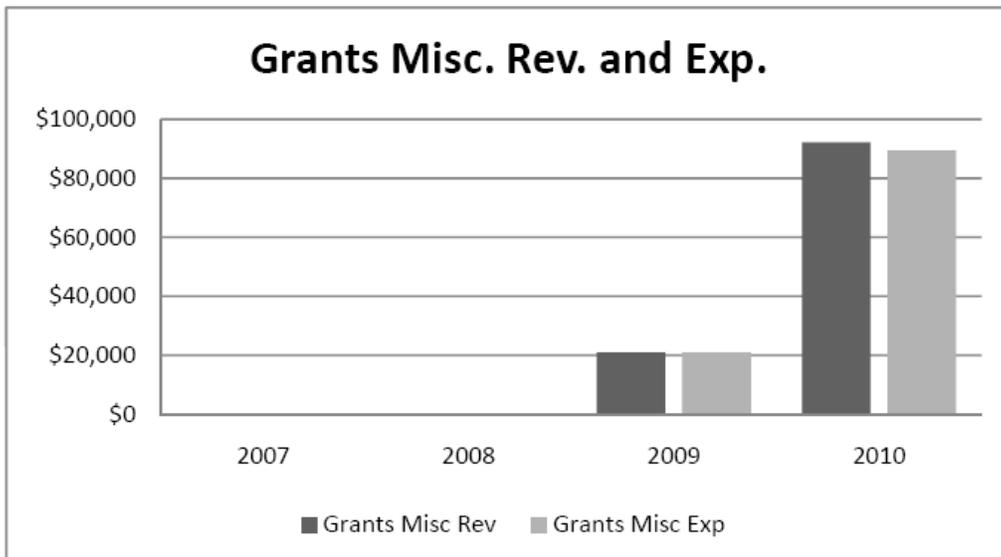
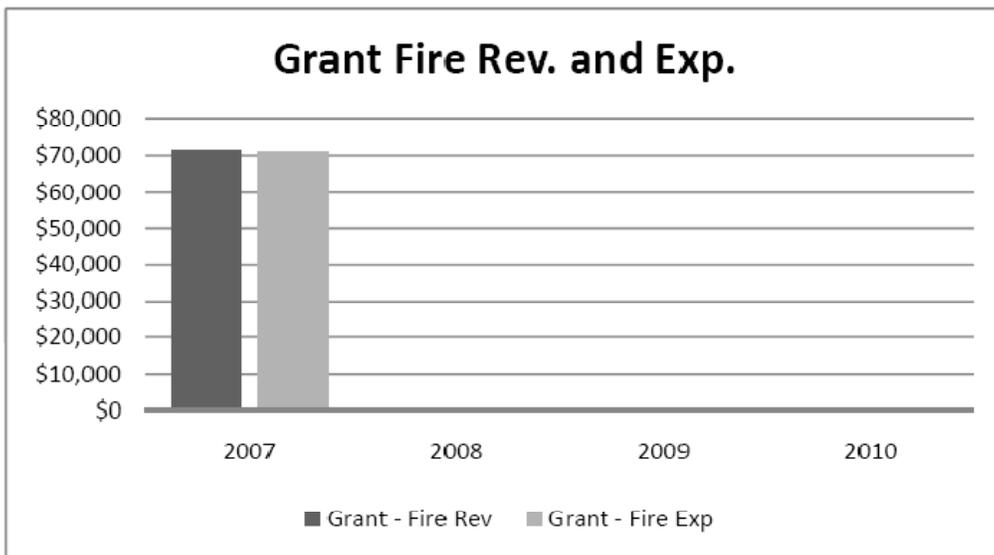
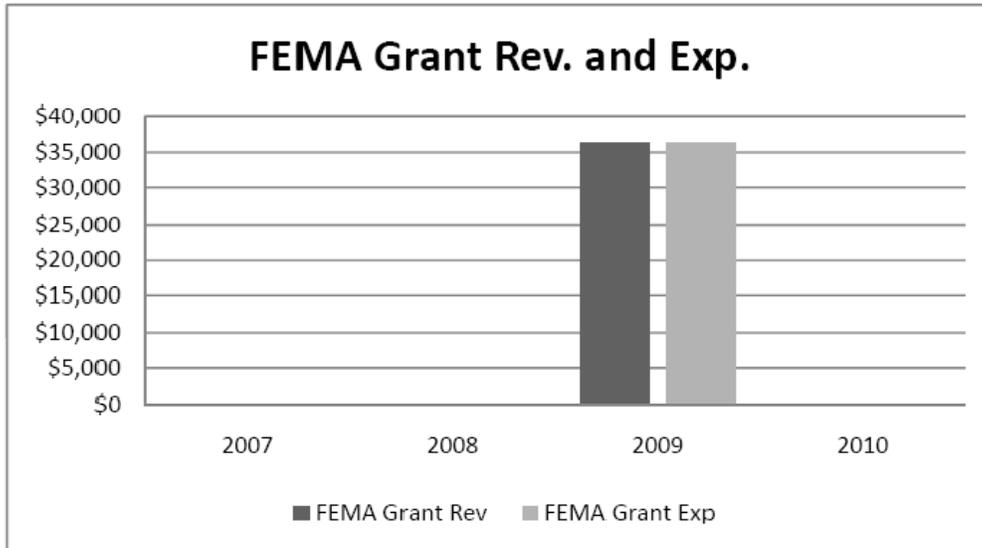
# Appendices

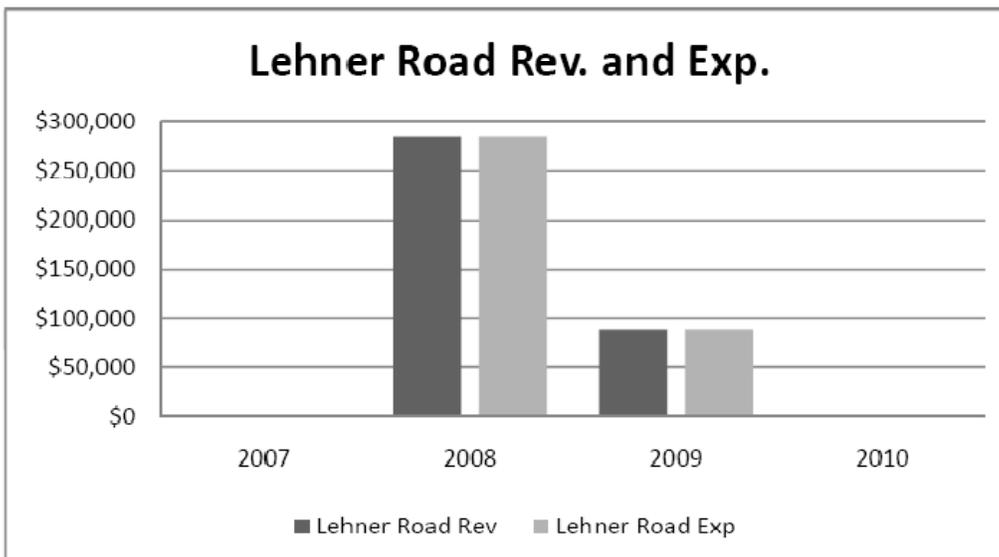
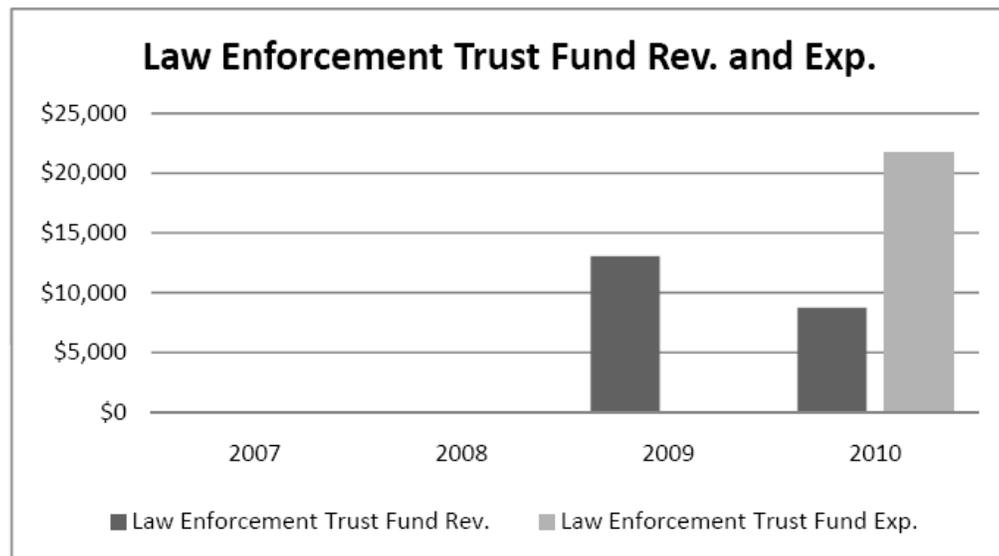
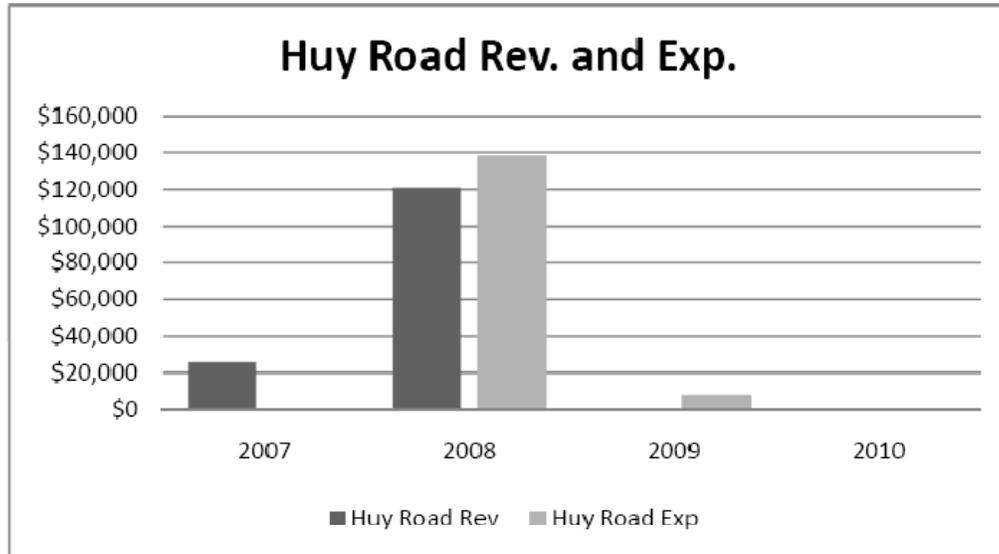
## Appendix A: Historical Data – Revenues and Expenditures

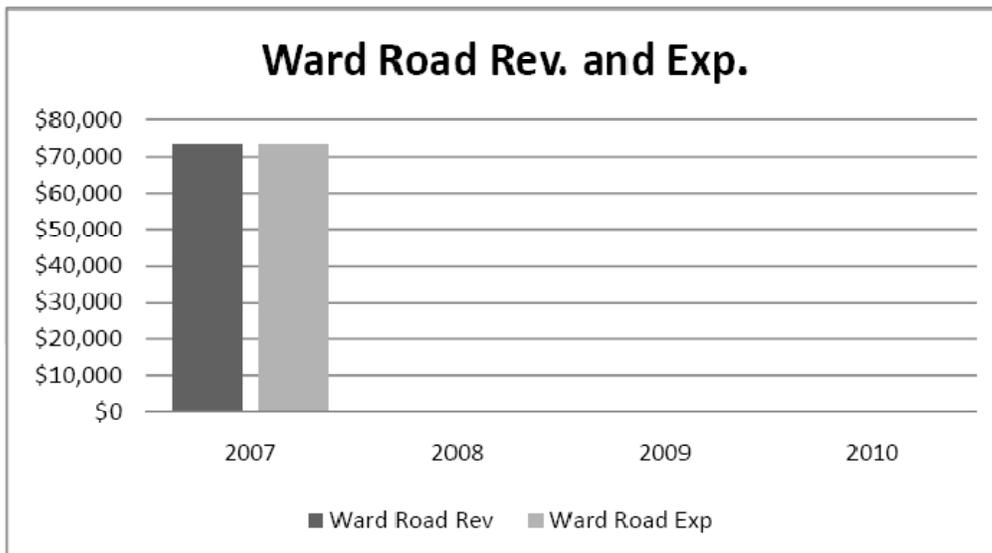
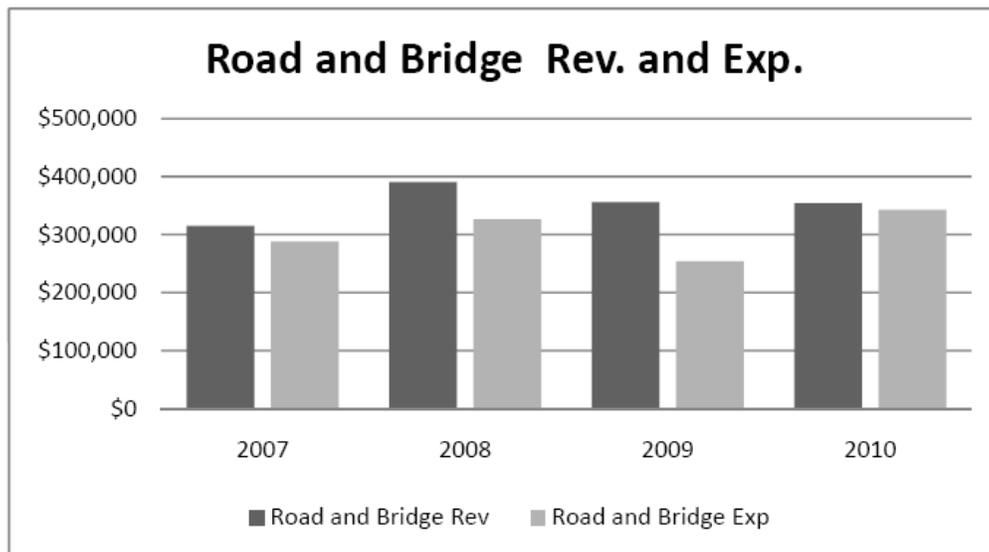
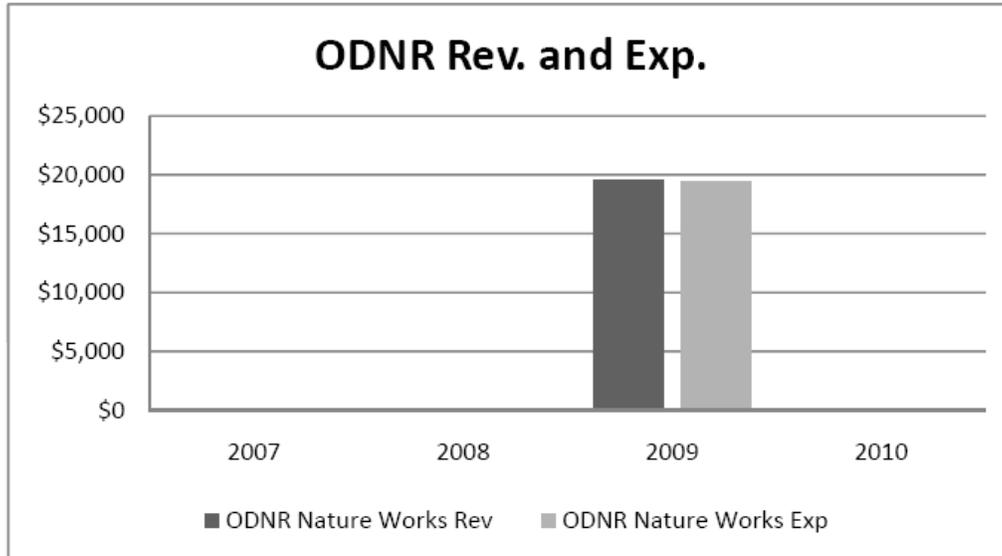












## Appendix B: Detailed Revenue and Expenditure Projections

### Forecasted Revenue by Fund (in '000s)

	2007	2008	2009	2010	2011 Forecast	2012 Forecast	2013 Forecast	2014 Forecast	2015 Forecast
<b>Fund 01 - General Fund</b>									
General Property Tax	28.9	30.4	29.0	31.4	31.5	32.0	33.2	33.5	34.3
General Tangible Personal Property	5.6	5.2	0.8	0.1	0.0	0.0	0.0	0.0	0.0
Estate Tax	46.8	0.1	74.7	21.7	10.0	10.0	10.0	10.0	10.0
Local Government & State Income Tax	283.0	238.4	234.6	238.1	213.9	230.1	226.1	223.4	223.4
State Reimbursement of Taxes	0.5	0.1	8.5	5.5	9.5	6.2	7.8	7.9	7.8
Liquor Permit Fees	14.6	13.7	13.5	11.1	10.6	12.2	11.8	11.3	11.5
Cigarette License	0.3	0.2	0.2	0.5	0.5	0.3	0.4	0.4	0.4
Gifts & Donations	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest	33.6	10.5	3.2	3.8	5.8	5.8	4.7	5.0	5.3
Fees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments & Refunds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other	40.8	30.9	42.0	2.9	3.5	3.5	3.5	3.5	3.5
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rollback & Homestead	1.9	2.0	1.5	2.3	2.1	2.0	2.0	2.1	2.0
Advances - In	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>456.1</b>	<b>331.5</b>	<b>408.0</b>	<b>317.4</b>	<b>287.3</b>	<b>302.0</b>	<b>299.5</b>	<b>297.0</b>	<b>298.3</b>
<b>Fund 02- Motor Vehicle Tax</b>									
Motor Vehicle Tax	6.2	7.7	5.8	5.7	6.0	5.0	5.1	4.7	4.2
Interest	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>6.5</b>	<b>7.8</b>	<b>5.8</b>	<b>5.7</b>	<b>6.0</b>	<b>5.0</b>	<b>5.1</b>	<b>4.7</b>	<b>4.2</b>
<b>Fund 03 - Gasoline Tax</b>									
Gasoline Tax	88.4	90.7	87.6	87.9	87.5	86.1	86.0	85.1	84.4
Interest	1.1	0.5	0.1	1.6	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>89.5</b>	<b>91.2</b>	<b>87.7</b>	<b>89.5</b>	<b>87.5</b>	<b>86.1</b>	<b>86.0</b>	<b>85.1</b>	<b>84.4</b>
<b>Fund 04 - Road &amp; Bridge</b>									
General Property Tax	243.8	307.3	280.6	285.8	280.0	285.6	291.3	291.3	291.3
TPP Tax	50.9	39.3	8.8	0.9	0.0	0.0	0.0	0.0	0.0
State Reimbursement of Taxes	2.8	0.8	33.5	33.6	35.0	35.0	35.0	35.7	35.7
Other	2.6	19.6	9.8	9.9	13.5	8.7	10.5	9.9	8.4
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rollback & Homestead	15.2	23.8	23.6	24.0	24.0	24.1	24.3	24.4	24.5
Advances - In	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>315.3</b>	<b>390.8</b>	<b>356.3</b>	<b>354.2</b>	<b>352.5</b>	<b>353.4</b>	<b>361.1</b>	<b>361.2</b>	<b>359.9</b>
<b>Fund 09 - Police District</b>									

General Property Tax - Real Estate	603.0	720.5	725.0	740.4	750.0	760.0	772.5	782.3	793.5
TPP	202.7	17.9	30.9	3.1	0.0	0.0	0.0	0.0	0.0
Fees	61.5	34.4	28.7	29.0	12.6	9.9	1.9	0.0	0.0
State Reimbursement of Taxes	14.9	2.7	176.1	179.8	179.0	179.0	179.0	179.0	179.0
Other	20.0	34.0	101.3	61.6	65.0	78.8	60.7	69.3	67.1
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rollback & Homestead	37.4	51.0	58.9	60.7	60.0	60.0	60.6	60.2	60.5
Advances - in	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>939.5</b>	<b>860.5</b>	<b>1120.9</b>	<b>1074.6</b>	<b>1066.6</b>	<b>1087.7</b>	<b>1074.6</b>	<b>1090.8</b>	<b>1100.1</b>
<b>Fund 10 - Fire District</b>									
General Property Tax - Real Estate	723.9	769.0	776.8	794.6	821.1	833.9	856.0	875.6	893.1
TPP	278.9	250.5	38.0	3.8	0.0	0.0	0.0	0.0	0.0
Fees	21.1	3.6	250.4	39.4	154.0	171.9	123.8	190.0	174.9
State Reimbursement of Taxes	69.4	9.7	17.8	251.7	225.9	225.0	225.0	225.0	225.0
Other	0.0	1.2	0.0	20.6	20.6	30.3	40.6	45.5	55.5
Transfers	0.0	49.7	63.3	0.0	31.7	6.8	-9.0	-5.6	-26.0
Rollback & Homestead	37.7	0.0	0.0	62.2	65.0	65.0	65.7	66.3	67.0
Advances - in	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>1131.0</b>	<b>1083.7</b>	<b>1146.3</b>	<b>1172.3</b>	<b>1318.2</b>	<b>1332.9</b>	<b>1302.0</b>	<b>1396.8</b>	<b>1389.4</b>
<b>Fund - 14A - FEMA Grant</b>									
FEMA Reimbursement	0.0	0.0	36.3	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>36.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 14B - Grants Misc</b>									
Fire FEMA Fed Share 2010				87.4					
Township Share				4.8					
Police JAG Grant	0.0	0.0	20.9	0.0	10.5	10.5	5.2	10.5	7.8
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>20.9</b>	<b>92.2</b>	<b>10.5</b>	<b>10.5</b>	<b>5.2</b>	<b>10.5</b>	<b>7.8</b>
<b>Fund 21 - Grants &amp; Fire</b>									
Grant - Fire	71.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>71.5</b>	<b>0.0</b>							
<b>Fund 23 - Permissive Motor Vehicle</b>									
Interest	0.2	0.3	0.0	22.6	0.0	0.0	0.0	0.0	0.0
County Tax	11.0	25.7	28.1	29.6	30.0	30.0	31.0	31.2	31.6
<b>Subtotal</b>	<b>11.2</b>	<b>26.0</b>	<b>28.1</b>	<b>52.2</b>	<b>30.0</b>	<b>30.0</b>	<b>31.0</b>	<b>31.2</b>	<b>31.6</b>
<b>Fund 28 - Ambulance &amp; Emergency Med</b>									
Charges for Ambulance & Emergency Services	194.6	312.0	410.1	422.8	400.0	400.0	390.0	378.6	373.6

Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>194.6</b>	<b>312.0</b>	<b>410.1</b>	<b>422.8</b>	<b>400.0</b>	<b>400.0</b>	<b>390.0</b>	<b>378.6</b>	<b>373.6</b>
<b>Fund 30A - ODNR Nature Works</b>									
ODNR Nature Works	0.0	0.0	14.5	0.0	0.0	0.0	0.0	0.0	0.0
Township Share	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>19.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 30B - CDBG Township Sidewalk Project</b>									
CDBG Sidewalk	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>								
<b>Fund 30C - Elmore Road</b>									
Elmore Road									
<b>Subtotal</b>	<b>0.0</b>								
<b>Fund 30H - Huy Road Project</b>									
Huy Road OPWC	0.0	120.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Huy Road Township	25.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>25.5</b>	<b>120.9</b>	<b>0.0</b>						
<b>Fund 30L Lehner Road Project</b>									
Lehner Road Project	0.0	285.7	88.3	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>285.7</b>	<b>88.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 30W Ward Road Project</b>									
Ward Road Project	73.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>73.2</b>	<b>0.0</b>							
<b>Fund 32 Law Enforcement</b>									
Law Enforcement Trust Fund									
Confiscated Funds	0.0	0.0	13.0	8.7	4.4	4.4	4.4	4.4	4.4
Transfers In	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>13.0</b>	<b>8.7</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>
<b>Total</b>	<b>3313.9</b>	<b>3510.1</b>	<b>3741.2</b>	<b>3589.6</b>	<b>3563.0</b>	<b>3611.9</b>	<b>3558.8</b>	<b>3660.3</b>	<b>3653.7</b>

## Forecast Expenditures by Fund (in '000s)

	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Fund 01 - General Fund</b>									
Salaries - Trustees	36.2	37.0	37.0	36.5	36.9	36.7	36.6	36.7	36.5
Salaries - Fiscal Officer	20.7	21.2	22.4	22.2	23.1	23.6	23.9	24.6	25.0
Travel & other official expenses	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies - administration	2.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equipment - administration	2.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Insurance	64.2	70.6	67.3	21.4	65.0	65.0	65.0	65.0	65.0
Legal Counsel	29.6	29.8	8.6	0.2	5.0	5.0	3.2	5.6	4.7
Employer's Retirement System	6.5	4.9	8.2	5.7	5.8	5.8	5.9	5.9	6.0
Assessments and Contributions	0.8	0.6	0.2	0.8	0.5	0.6	0.8	0.7	0.8
Worker' Compensation	55.1	58.4	9.9	6.8	7.0	7.0	7.0	7.0	7.0
Refunds on Taxes	0.0	0.0	0.0	5.0	5.0	5.0	5.0	5.0	5.0
General Health District	18.9	11.4	20.5	20.5	21.3	25.9	26.3	28.9	31.4
Auditor's and Treasurer's fees	7.9	2.2	2.1	5.1	2.2	3.7	3.7	3.0	3.7
Advertising Delinquent lands	1.0	1.5	0.8	1.0	0.9	0.7	0.7	0.5	0.4
State Examiners Charges	0.2	5.4	1.5	3.9	4.5	3.8	5.3	5.3	5.7
Delinquent Real Estate Tax Assessment Fee	0.5	0.9	2.4	0.1	1.0	1.0	1.0	1.0	1.0
Election Expense	0.0	0.0	0.0	2.7	2.7	2.7	2.7	2.7	2.7
Contingency Acct	20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	26.4	66.7	63.4	69.2	87.7	89.0	89.0	89.0	89.6
Christmas Candy Parade	2.3	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
Improvement of Sites	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utilities	33.1	38.4	39.9	32.0	35.4	35.0	35.0	35.7	36.4
Equipment Purchases & replacements	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building & Equipment Repairs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Salaries & Benefits Communications	20.5	26.7	24.8	27.7	29.9	30.4	32.9	34.2	35.7
Mifflin/Clinton Code Enforcement	13.5	10.9	10.5	10.9	9.4	9.4	8.8	8.1	7.8
Equipment Purchases & replacements-Fire	18.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other expense university view	4.7	4.3	3.8	3.4	2.9	2.5	2.1	1.6	1.2
Salaries - Police	84.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equipment Purchases & replacement -police	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contracts	6.1	0.0	0.0	25.7	25.0	25.0	25.0	25.0	25.0
Contracts	0.0	10.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0
Advances - Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>476.5</b>	<b>402.2</b>	<b>332.8</b>	<b>300.8</b>	<b>371.2</b>	<b>377.5</b>	<b>379.8</b>	<b>385.4</b>	<b>390.7</b>

<b>Fund 02- Motor Vehicle Tax</b>									
Salaries	7.5	7.7	4.8	5.9	4.5	4.0	4.0	4.0	3.7
Advances - Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>7.5</b>	<b>7.7</b>	<b>4.8</b>	<b>5.9</b>	<b>4.5</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>3.7</b>
<b>Fund 03 - Gasoline Tax</b>									
Salaries	79.8	100.0	109.3	93.2	108.0	104.6	103.9	109.6	107.5
Advances - Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>79.8</b>	<b>100.0</b>	<b>109.3</b>	<b>93.2</b>	<b>108.0</b>	<b>104.6</b>	<b>103.9</b>	<b>109.6</b>	<b>107.5</b>
<b>Fund 04 - Road &amp; Bridge</b>									
Salaries	89.1	72.4	28.1	47.8	48.0	48.0	48.0	48.0	48.0
Employer's Retirement	17.9	20.0	24.9	15.9	16.0	16.0	16.2	16.2	16.3
Worker's Compensation	15.8	17.4	17.4	14.6	15.4	15.0	15.0	15.2	15.0
Refund on Taxes	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tools & Equipment	10.4	36.5	41.4	27.8	43.3	38.9	39.9	45.5	43.8
Supplies	19.1	23.5	16.0	23.3	21.8	21.7	24.5	23.7	25.1
Repairs	8.5	5.0	8.7	6.9	7.0	8.0	7.1	7.6	7.7
Maintenance of Equipment	3.4	12.2	0.0	1.3	1.0	1.0	1.5	1.4	1.6
Utilities	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Insurance	64.7	52.6	70.1	93.0	95.0	95.0	96.0	96.9	97.4
Other Expenses	19.1	74.0	37.8	38.5	47.9	30.1	35.1	30.9	24.6
Transfers	25.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Auditor.& Treasurer Fees on Taxes	3.8	2.2	4.3	4.9	4.9	4.9	4.9	4.9	5.0
Materials	9.1	9.4	5.1	3.7	3.5	3.0	3.0	3.0	3.0
Advances - Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>287.5</b>	<b>325.2</b>	<b>253.8</b>	<b>277.7</b>	<b>303.7</b>	<b>281.6</b>	<b>291.2</b>	<b>293.4</b>	<b>287.4</b>
<b>Fund 09 - Police District</b>									
Salaries	506.6	562.1	591.8	539.4	582.0	570.7	565.8	581.4	573.3
Dispatching Franklin Co	27.9	37.3	32.7	25.2	27.0	27.0	27.3	27.5	27.8
Employer's Retirement	69.1	83.6	75.0	58.1	61.1	48.3	41.3	36.4	26.6
Worker's Compensation	0.0	0.0	48.5	37.9	40.0	40.0	40.0	40.0	40.0
Refund on Taxes	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfer Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tools & Equipment	0.0	19.6	32.3	25.7	25.0	25.0	25.0	25.0	25.0
Supplies	57.7	69.1	53.2	40.0	40.0	40.0	40.0	40.0	40.0
Repairs	21.8	15.5	25.5	16.9	18.7	19.4	16.1	17.3	16.0
Insurance	139.4	107.0	116.3	120.0	108.4	114.9	111.0	108.5	109.8
Training	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Expenses	19.0	100.3	63.7	53.4	50.0	50.0	43.1	41.4	38.0
Other Expenses legal fees	0.9	0.0	13.2	0.0	5.0	5.0	0.9	3.4	1.4
Other Expenses Utilities	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Auditor & Treasurer Fees	7.1	3.9	13.1	12.9	13.0	13.0	13.0	13.0	13.0
<b>Subtotal</b>	<b>851.6</b>	<b>998.4</b>	<b>1065.3</b>	<b>929.5</b>	<b>970.3</b>	<b>953.4</b>	<b>923.4</b>	<b>934.0</b>	<b>910.8</b>

<b>Fund 10 - Fire District</b>									
Salaries	540.6	417.9	335.4	223.2	225.0	225.0	225.0	225.9	225.9
Dispatching City of Columbus	5.8	6.4	7.5	6.0	6.8	6.6	6.3	6.6	6.4
Employer's Retirement	130.6	96.9	109.0	85.2	85.0	85.0	85.9	86.7	87.6
Worker's Compensation	82.1	54.2	52.4	40.9	40.0	40.0	40.4	40.8	41.2
Assessments & Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Refund on Taxes	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Major Equipment New	0.0	0.0	0.0	89.5	0.0	0.0	0.0	0.0	0.0
Utilities	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tools & Equipment	6.8	0.0	4.4	16.8	15.6	15.0	10.0	5.0	5.0
Major New Equipment	25.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Supplies	28.6	49.4	28.8	51.9	52.0	53.3	64.9	65.5	72.0
Repairs	33.8	19.9	21.6	34.6	28.5	35.8	39.3	39.9	45.3
Service Contract Upper Arlington	10.0	10.0	10.0	5.0	5.0	10.0	10.0	10.0	12.5
Insurance	117.7	88.5	126.7	132.5	135.0	135.0	136.4	137.7	139.1
Other Expenses	22.8	86.5	29.4	83.1	86.4	84.7	85.0	85.8	85.1
Other Expenses Legal fees	4.7	10.0	38.2	0.3	1.0	1.0	1.0	1.0	1.0
Auditor & Treasurer Fees on taxes	11.7	4.2	14.3	14.0	15.0	15.2	15.3	15.5	15.6
Transfers - Out	0.0	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>1022.3</b>	<b>843.9</b>	<b>777.7</b>	<b>787.8</b>	<b>695.3</b>	<b>706.6</b>	<b>719.4</b>	<b>720.5</b>	<b>736.6</b>
<b>Fund - 14A - FEMA Grant</b>									
Salaries	0.0	0.0	36.2	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>36.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 14B - Grants Misc</b>									
Police Grants	0.0	0.0	20.9	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>20.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 21 - Grants &amp; Fire</b>									
Fire Equipment	71.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>71.0</b>	<b>0.0</b>							
<b>Fund 23 - Permissive Motor Vehicle</b>									
Salaries Public Works	12.7	16.6	19.8	44.5	45.0	45.0	45.0	45.3	45.3
<b>Subtotal</b>	<b>12.7</b>	<b>16.6</b>	<b>19.8</b>	<b>44.5</b>	<b>45.0</b>	<b>45.0</b>	<b>45.0</b>	<b>45.3</b>	<b>45.3</b>
<b>Fund 28 - Ambulance &amp; Emergency Med</b>									
Salaries & Wages	198.9	158.3	245.5	315.9	315.0	315.0	315.0	315.0	315.0
Tools & Equipment	2.2	0.0	0.0	165.1	0.0	82.5	82.5	0.0	0.0
Supplies	21.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous	39.0	26.6	49.2	20.0	25.1	21.8	9.7	10.6	3.0
Transfers -Out	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>262.0</b>	<b>184.9</b>	<b>294.7</b>	<b>501.0</b>	<b>340.1</b>	<b>419.3</b>	<b>407.3</b>	<b>325.6</b>	<b>318.0</b>

<b>Fund 30A - ODNR Nature Works</b>									
Federal State Share of Grant	0.0	0.0	14.5	0.0	0.0	0.0	0.0	0.0	0.0
Township Share of Grant	0.0	0.0	4.8	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>19.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 30B - CDBG Township Sidewalk Project</b>									
CDBG Sidewalk - Expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>								
<b>Fund 30C - Elmore Road</b>									
Elmore Road	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>								
<b>Fund 30H - Huy Road Project</b>									
Huy Road OPWC	0.0	120.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Huy Road Township	0.0	17.4	7.9	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>138.2</b>	<b>7.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 30L - Lehner Road Project</b>									
Lehner Road Project	0.0	285.7	88.4	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>0.0</b>	<b>285.7</b>	<b>88.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Fund 30W - Ward Road Project</b>									
Ward Road Project	73.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subtotal</b>	<b>73.2</b>	<b>0.0</b>							
<b>Total</b>	<b>3144.1</b>	<b>3302.8</b>	<b>3030.9</b>	<b>2940.4</b>	<b>2838.1</b>	<b>2891.9</b>	<b>2874.0</b>	<b>2817.8</b>	<b>2799.9</b>

## Appendix C: Clinton Township Collective Bargaining Agreements (Fire and Police), Detailed Comparisons

### Clinton Township Fire Department Collective Bargaining Agreement Comparison

Clinton	Genoa	Pleasant	Violet	ORC
<u>Noted Provisions</u>				
Work day schedules: 40 or 56 hours	40 or 56	40, 50, or 56 hour	40 hr or 53 hour + 3 hrs. OT	n/a
Qualifications: EMS-paramedic training	If member is already a paramedic, the member shall maintain certification but is not required to obtain.	EMS-paramedic	Paramedics are compensated at 10% more than reg. firefighters.	ORC 742.01, requirement to satisfactorily complete a firefighter training course approved under former section 3303.07 or section 4765.55 or conducted under section 3737.33 of the Revised Code;
Layoff/abolishment: 14 days advanced notice to affected members	21 days advanced notice	30 days notice	30 days notice	n/a
Recall list: according to seniority, 3 years on the list.	Recall list: according to seniority, 3 years on the list.	2 years, seniority.	1 year, by seniority	n/a
Probation period: 1 year	1 yr.	1 yr.	1 yr.	n/a
Substitutions: 24 hr. advance notice and approval by chief for all substitutions. Will not be paid OT pay for this time.	Approval by chief for all substitutions. Will not be paid OT pay for this time.	Approval by chief, will not be paid OT for the time traded. Considered a privilege.	Trade requests must be turned in at least one shift prior to the desired time off to the unit chief for approval.	n/a
Mandatory mess: all 56 hr week members will contribute an equal share to the mess.	n/a	n/a	n/a	n/a
Shift callback/emergency work: when a member is called back for shift work on hours not abutting his/her regular shift, the member is guaranteed 8 hours minimum pay.	3 hours of pay for call in	n/a	n/a	n/a

Uniform allowance: initial issue; 3 shirts, 3 pants, 1 spiewak coat, 1 pair of boots/shoes, 1 belt. Once probation completed: 1 dress belt, 1 black clip on tie, 1 dress cap, 1 dress uniform containing 1 winter dress shirt, 1 summer dress shirt, 1 pair of dress slacks, 1 pair of dress shoes.	Initial issue: 1 set of turnout gear & winter coat. Turnout gear includes: helmet, turnout coat, suspenders, 2 pairs of gloves, badge, extrication gloves, protective hood, turnout pants, turnout boots, goggles/shield, collar insignia for officers.	4 pants, 4 shirts, 4 golf shirts. 4 t-shirts, 1 coat, 2 sweatshirts, 1 belt, 1 dress uniform.	4 duty shirts, 1 white button up shirt, 1 black tie, 4 pants, 4 t shirts, 1 belt, 1 hi-viz winter coat, 2 job shirts, helmet, protective hood, turnout coat, suspenders, turnout pants, boots, fire gloves, rescue style gloves. Safety glasses.	n/a
Credit of uniform allowance: township uses an annual credit system in lieu of payment of the uniform allowance directly to the members. \$550 is credited to the member to be used at specific vendors on Jan. 1 of each year.	Issues a check for \$275 twice a year, new hires issued \$550. Allowance to be used to buy: shirt, pant, shoes/boots, belt, & job shirt.	Annual \$100 for shoes via a purchase order at a selected vendor.	\$200 for footwear.	n/a
Holidays recognized: 10 days: New Year's, MLK, Presidents', Memorial, July 4th, Labor, Columbus, Veterans', Thanksgiving, Christmas. Members are entitled to 11.2 hours of holiday credit for the holidays identified.	10 days: New Year's, MLK, Presidents', Memorial, July 4th, Labor, Columbus, Veterans', Thanksgiving, Christmas. Members are entitled to 8 hours for 40 hr members and 10 hrs for 56 hr members of holiday credit for the holidays identified.	Holidays recognized: 10 days: New Year's, MLK, Presidents', Memorial, July 4th, Labor, Columbus, Veterans', Thanksgiving, Christmas. 40 hr. Members are entitled to 8 hours of holiday credit and 56 hr. members get 9.6 credit for the holidays identified.	12 holidays recognized: New Year's, MLK, Presidents', Memorial, Kellie Day, July 4th, Labor, Columbus, Veterans', Thanksgiving, Friday after T-giving, Christmas. 53 hour members are credited with 8 hrs of holiday time for each holiday recognized. 40 hr members get the day off with pay.	10 days - ORC 325.19, (D)(1) lists the following holidays: holiday New Year's day, Martin Luther King day, Washington-Lincoln day, Memorial day, Independence day, Labor day, Columbus day, Veterans' day, Thanksgiving day, and Christmas day.
Vacation accrual: <u>56 hour employees</u>  After 1 year -144 hours After 4 yrs- 192 hrs After 9 yrs - 216 hrs After 14 yrs - 264 hrs After 19 yrs - 288 hrs After 24 yrs - 312 hrs	<u>56 hr.</u> < 6 years - 120 hrs Yr 6 - 168 hrs Yr 11 - 224 hrs Yr 16 - 252 hrs Yr 21 - 280 hrs Yr 26 - 300 hrs	<u>56 hr.</u> < 6 - 144 hrs 6 to 10 - 192 hrs. 10 to 15 - 216 hrs. 15 to 20 - 264 hrs. 20 to 25 - 336 hrs 25 + - 360 hrs.	<u>56 hr</u>  After 1 yr - 144 hrs After 6 yr - 168 hrs After 8 yrs - 216 hrs After 11 yrs - 240 hrs. After 15 yrs - 312 hrs After 18 yrs - 336 hrs After 21 yrs - 360 hrs.	ORC 325.19, Vacation accrual: 01-, none 1-8, 80 hours 8-15, 120 hours 15-25, 160 hours 25+, 200 hours
Sick leave accrual: 56 hr: 7.385 hrs per pay period, 40 hr: 4.6 hrs per pay period.	40 hr: <3 yrs 2.77 hrs per pay, 3rd yr. 3.07 hrs, 6th yr. 3.38 hrs. & 56 hr member: <3 yrs. 4.69 hrs, 3rd yr. 5.23 hrs., 6th yr. 5.77 hrs.	6.5 hrs. per pay	1.25 days per month which is 30 hours per month for 53 hour and 10 hours for 40 hour members.	ORC 124.38, 4.6 hours per 80 hours
Maximum sick leave accrual: 2,800 hrs. hrs can be carried over from yr. to yr.	1500 hrs. & can be carried over. Any members with excess hrs over 1500 will be cashed out @ 25%	No limit. Carried over from yr. to yr.	No limit.	n/a

Payment for sick leave: unless member retires, no payment for unused sick leave. Upon retirement: 1/4 of the unused sick leave up to 700 hrs.	Unless member dies or retires, no payment for unused sick leave. Upon retirement: 50% of sick leave up to 250 hrs. Upon death: 100% up to 500 hrs.	Unless member retires, no payment for unused sick leave. Upon retirement: 1/4 of the unused sick leave up to 750 hrs.	For payment, must have at least 10 years with deprt. 50% of the value for 150 days, which equals 1800 hrs for 53 hr members or 600 hrs for 40 hr members. Regardless, the value cannot exceed 75 days.	ORC 124.39 Sick leave credit at severance  ¼ the value of accumulated sick leave up to 30 days.
Sick leave credit/bonus: for any member who maintains the maximum allowable sick leave balance for a full calendar year will receive 10.5 hours of personal credit for a 56 hr schedule or 7.5 hrs. for a 40 hr. schedule for each full quarter the balance is maintained. For each full calendar quarter that the member does not use any sick leave, the member shall be paid \$100.	n/a	n/a	If a member has 75 days or more worth of sick leave accrued and has not used any sick leave in a quarter of the yr, they may convert 24 hrs of sick leave into cash payment.	n/a
Injury leave: 1456 hours per injury	90 days for 40 hr members, 120 days for 56 hr. members	Not to exceed 6 months of work hours (for 56 hrs members: 1456 hrs, 40 hr members: 1040 hrs.)	48 duty days for 40 hr. members and 30 duty days for 53 hr members.	n/a
Funeral leave: 5 days for immediate family death. For other family, one day is granted for the funeral. Also, can use 2 days sick leave for spouse or child death.	5 days for 40 hr. for immediate family, 2 days for 56 hr .for extended family, 3 days for 40 hr. and 1 day for 56 hr.	24 to 30 hours of work time, depending on the schedule.	Sick leave used for death of immediate family member not to exceed 3 duty days for 53 hr members or 5 calendar days for 40 hr members.	n/a
Insurance: Township will continue to provide health/dental/vision coverage comparable to that was in effect as of December 31, 2004. no mention of cost sharing.	Employee contribution: \$30 for single, \$60 for family.	Township will pay full costs up to a max for \$400/month for single and \$1255 for family. If the costs exceed these maximums, then the employee will pay 20% and the township will pay 80% of the increase.	If the costs exceed \$15436 per month then the employees will have to pay 40% of the increase.	n/a
Pension pick up: 10%	n/a	10% plus 1%	Salary reduction method	n/a

### Clinton Township Police Department Collective Bargaining Agreement Comparison

Clinton	Genoa	Perry	Madison	ORC
Probation period: 1 yr.	1 yr.	1 yr.	1 yr.	n/a
Layoff notice: 21 days in advance	21 days in advance	21 days in advance	28 days advance notice	n/a
Recall: 3 yrs. by seniority	3 yrs. by seniority	3 yrs. by seniority	2 yrs, by seniority.	n/a
Pension Pick up: 10.1% of the employee's portion	n/a	9.5%, salary reduction method.	10.1% unless the member contribution increases then up to a max of 12%	n/a
Call in pay/court pay: 3 hrs. of pay	3 hrs. of OT pay	3 hrs.	3 hrs. of pay, if called on the second day off, then paid 2x's the amount for a min. of 3 hrs.	n/a
Initial uniforms & gun, leathers.	Initial uniforms and equipment	Initial uniforms and equipment.	Initial uniforms and equipment	n/a
Uniform allowance: \$600 annual via PO	\$125 reimbursement for shoes/boots.	n/a	\$110 for footwear annually	n/a
Vacation accrual: After 1 yr. - 80 hrs After 5 yrs - 120 hrs After 10 yrs - 160 hrs After 15 yrs - 180 hrs After 20 yrs - 220 hrs	< 6 yrs - 80 hrs Yr 6s - 120 hrs Yr 11 - 160 hrs Yr 16- 180 hrs Yr 21 - 200 hrs Yr 26 - 240 hrs.	< 6 yrs - 80 hrs Yr 6 - 120 hrs Yr 9. - 160 hrs Yr 16 - 200 hrs.	After 1 yr -80 hrs After 5 yrs - 120 hrs After 10 yrs - 160 hrs After 15 yrs - 200 hrs After 20 yrs - 240 hrs After 25 - 280 hrs	ORC 325.19, Vacation accrual: 01- none 1-8, 80 hours 8-15, 120 hours 15-25, 160 hours 25+, 200 hours
Holidays: members are entitled to 8 hrs of holiday pay for 10 identified holidays: New Year's day, MLK day, Presidents', Memorial, July 4th, Labor day, Columbus day, Veteran's Day, Thanksgiving day, and Christmas.	Members are entitled to 100 hrs of pay for the following 10 holidays: New Year's, MLK day, Presidents', Memorial, July 4th, Labor day, Columbus day, Veteran's Day, Thanksgiving day, and Christmas.	Members are entitled to 8 hours of pay for each of the 10 holidays identified: New Year's, MLK day, Presidents', Memorial, July 4th, Labor day, Columbus day, Veteran's Day, Thanksgiving day, and Christmas. 80 hrs. are banked for use.	Members are entitled to 8 hours of pay for each of the 10 holidays identified: New Year's, MLK day, Presidents', Memorial, July 4th, Labor day, Columbus day, Veteran's Day, Thanksgiving day, and Christmas. Can be used as leave or paid out in cash for these hrs.	10 days - ORC 325.19, (D)(1) lists the following holidays: holiday New Year's day, Martin Luther King day, Washington-Lincoln day, Memorial day, Independence day, Labor day, Columbus day, Veterans' day, Thanksgiving day, and Christmas day.

Insurance: no mention of cost sharing. Just that the township must offer insurance to members	Cost sharing: \$30 for single, \$60 for family coverage per month	Cost sharing: \$10 for single, \$20 for spouse and member, \$30 for family coverage per month.	Cost sharing as of 2009: \$60 for single, \$120 for family. If the member has a physical during the yr then the premium is reduced by 50% (\$30 for single, \$60 for family) per month for the following yr.	n/a
Sick leave accrual: no limit, 4.616 hrs per pay period.	3.85 hrs per pay period, max of 100 hrs per yr. Can be carried over to a max of 1500 hrs. Anything above that will be paid out at 25% of the value.	No limit, 4.616 hrs per pay period.	10 hrs per month, no limit.	ORC 124.38, 4.6 hours per 80 hours
Sick leave bonus: for each quarter sick leave is not used, the member will get \$100.	n/a	n/a	For each quarter no sick leave used, the member receives 12 hrs. of vacation leave.	n/a
Payment for unused sick leave: upon death or retirement, paid 1/4 of the value not to exceed 720 hrs.	Upon death or retirement: up to 336 hrs of unused sick hrs, paid out at 1/2 the value up to a max to 168 hrs. Above 336 hrs.: 1/4 up to a max. of 103.5 hrs.	3/10's of the value up to a max of 720 hours only upon death or retirement.	Upon death or retirement with at least 7 yrs with township, 1/2 of the value not to exceed 1200 hrs. Upon resignation or total disability retirement with at least 7 yrs with the township, 1/2 the value up to 500 hrs.	ORC 124.39 Sick leave credit at severance  1/4 the value of accumulated sick leave up to 30 days.
Injury leave: not to exceed 520 hrs (3 months) of work.	Not to exceed 180 calendar days	Not to exceed 6 months of work, 1040 hrs.	Not to exceed 700 hours. On a case by case basis, can be extended up to 2080 hrs.	n/a
Funeral leave: for immediate family, 3 days. With chief's approval, not to exceed 5 days.	For immediate family: 40 hrs, other family 3 days.	For immediate family: 5 days, extended: 3 days.	For immediate family: 5 days, extended: 3 days.	n/a
Personal leave: Cannot carry it over, forfeited at the end of the year. 40 hrs for those hired prior to May 2006. 16 hrs for those hired after May 2006.	24 hrs credited on Jan.1	24 hrs credited on Jan.1	n/a	ORC 124.386, (A) 32 hours personal leave for full-time employees

## Client Response

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The draft audit report was provided to Clinton Township on May 27, 2011. Auditors followed up with the Township on five occasions seeking comments and feedback. However, the Township did not provide a response to the audit and, subsequently, AOS completed the report for release without the auditee's comments or response.