

# Ohio Township Association Annual Winter Conference & Trade Show

## Course Description Quick Guide

Course Name	Course Description
<b>Cashing Out Investments: The Who, What, When &amp; Why</b> Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group	Many public entities simply invest funds under the assumption the investment will be held to maturity. This session will explore scenarios on why it may be advantageous to sell or cash in an investment prior to maturity. The discussion will center on tools that can be used to evaluate the appropriateness of selling a security early and the steps to make it a successful transaction.
<b>Process for Estimating Expenses in the Next Budget</b> Melissa Betz, County Auditor, Pickaway County, Jill Thompson, County Auditor, Athens County, Dave Robenstine, Fiscal Officer, Harris Township	This presentation will include an overview of the county budget commission process. An experienced township fiscal officer will also be on hand to offer guidance as to the process a township would follow in establishing appropriations.
<b>New JEDD Law</b> Kristopher (Kip) Wahlers, Ice Miller	In 2016, the General Assembly enacted significant amendments to the law governing joint economic development districts, which became effective in September 2016. This session will cover these changes, and will review best practices in implementing joint economic development districts.
<b>New JEDD Law</b> Kristopher Wahlers, Partner, Ice Miller	In 2016, the General Assembly enacted significant amendments to the law governing joint economic development districts, which became effective in September 2016. This session will cover these changes, and will review best practices in implementing joint economic development districts.
<b>Explanation of Millage: Ins &amp; Outs of Funding Townships Receive</b> Ernie Massie, Administrator, Tax Analysis Division, Ohio Department of Taxation, Meghan Sullivan-Homsher, Tax Analysis, Department of Taxation, Diane Schaefer, Fiscal Officer, Perkins Township	Representatives from the Ohio Department of Taxation will provide an overview of the funding sources township receive. The different types of levies a township may place on the ballot will be reviewed, including how to estimate the amount of revenue a levy will generate and when to expect the revenue if a levy is passed. An experienced fiscal officer will review the procedures a township should follow in allocating township expenses, including a look at what expenses may come from each revenue funds.
<b>Explanation of Millage: Ins &amp; Outs of Funding Townships Receive</b> Ernie Massie, Administrator, Tax Analysis Division, Ohio Department of Taxation, Meghan Sullivan-Homsher, Tax Analysis, Department of Taxation, Diane Schaefer, Fiscal Officer, Perkins Township	Representatives from the Ohio Department of Taxation will provide an overview of the funding sources township receive. The different types of levies a township may place on the ballot will be reviewed, including how to estimate the amount of revenue a levy will generate and when to expect the revenue if a levy is passed. An experienced fiscal officer will review the procedures a township should follow in allocating township expenses, including a look at what expenses may come from each revenue funds.
<b>Developing a Budget: Fire, EMS or Police</b> Robert Bates	This presentation is intended for those with responsibility for budget development in the township or special district public safety departments (fire, EMS or police), although the principals do transfer to other departments within a township. The presentation will cover: the identification of the resources needed for the budgeting process; contracts, incident data, Auditor's Estimate of Resources etc.; the basic layout of the accounts within the budget, their relationship to each other and how they are utilized; the need to interact with the fiscal officer; developing the specific line item accounts and determining the funds for each; and the layout of the final budget.

<b>Funding of Township Roads</b> Heidi Fought, Director of Governmental Affairs, Ohio Township Association	Of the over 122,000 miles of road in Ohio, townships are responsible for the maintenance of 41,387 miles and 80,000 lane miles. Attendees will learn the different ways roads are funded in townships, including levies, permissive fees and grants. Additionally, a brief overview will be provided as to proper expenses for road funds.
<b>Funding of Township Roads</b> Heidi Fought, Director of Governmental Affairs, Ohio Township Association	Of the over 122,000 miles of road in Ohio, townships are responsible for the maintenance of 41,387 miles and 80,000 lane miles. Attendees will learn the different ways roads are funded in townships including levies, taxes, permissive fees and grants. Additionally, a brief overview will be provided as to proper expenses from road funds.
<b>Fraud Red Flags &amp; Proactive Prevention Activities</b> Brendan M. Inscho, Director of Public Integrity Assurance Team, Ohio Auditor of State, Randall E. Turner	<p>The Auditor of State's Fraud Prevention and Detection Training will aim to provide attendees with the tools they need to prevent from occurring. Instead of focusing on investigations the Auditor of State's Public Integrity Assurance Team has conducted after crimes have occurred, we will educate attendees on way to avoid being victimized in the first place. We focus on:</p> <ul style="list-style-type: none"> <li>- Identifying warning signs that employees may be high risk;</li> <li>- Best practices and controls that prevent fraud from ever happening in the first place;</li> <li>- Management techniques which promote accountability and transparency.</li> </ul>
<b>Audits for New(er) Fiscal Officers</b> Derik Swendal, Audit Manager, Ohio Auditor of State	This session helps Township Fiscal Officers / Officials understand what to expect during their Township audit and how to prepare for the audit. This session is especially useful for newer Fiscal Officers / Officials that are unfamiliar with the audit process.
<b>Audits: Most Common Findings &amp; Tips to Improve</b> Derik Swendal, Audit Manager, Ohio Auditor of State	This session focuses on the common citations and / or control deficiencies identified in past Township audits. In addition, the session will provide relevant information on how to learn from these comments ways to improve Township practices / procedures.
<b>Fiscal Policies Every Township Should Have</b> David Shoemaker, Assistant Chief Auditor, Ohio Auditor of State	<p>A course designed to identify a few policies every township can adopt – regardless of size. Among these would be:</p> <ul style="list-style-type: none"> <li>• Travel, credit card, phone &amp; other employment related expenses</li> <li>• Petty cash</li> <li>• Leave (sick leave and/or vacation)</li> <li>• investment and bank</li> </ul> <p>We will look over the benefit of having these policies as well as the downfall of not.</p>
<b>Grant Management &amp; Resources</b> Misty Tolzda, OMEGA	Managing and funding township operations isn't about finding one big answer...it's a bunch of tiny pieces of one big puzzle. This session will help township fiscal officers understand the basics of grants from applying to managing the grant funding.
<b>Online Bill Pay &amp; Direct Deposit</b> Cheryl Schultz, Vice President, Government Banking Division, Huntington National Bank, Deb Dawson, Fiscal Officer, St. Clair Township, Randi Good, Human Resources/Operations Coordinator, Prairie Township	More and more companies (and governments!) are requiring ACH processing for payroll, fund transfers and payments. A representative from the banking industry will provide an overview and the secure nature and benefits of both online bill pay and direct deposit. Township fiscal officers will speak to the process of setting it up and the services for which they use it.
<b>All Aspects of Bidding Out Contracts: Advertising to Awarding</b> Christopher Betts, Assistant Prosecuting Attorney, Delaware Count Prosecutor's Office	Attendees will be presented an overview of the bidding process for townships. Best practices will be offered, as well as information on the use of purchase orders for the awarding of contracts, when necessary. A representative from the Ohio Department of Administrative Services will review the state cooperative purchasing program and how townships may utilize it, including the necessary documentation needed for using the program and not competitively bidding the goods or services.