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**MINUTES OF SYMMES TOWNSHIP SPECIAL MEETING**

**NOVEMBER 16, 2011**

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The meeting was called to order at 7:01 p.m. Members of the Board present were: Mr. Kenneth Bryant, Mrs. Jodie Leis, and Mr. John Borchers.

Also present: Brian Elliff - Township Administrator; Carol Sims - Township Assistant Fiscal Officer; Bill Pitman - Director of Public Works; Chief Otto Huber - Loveland Symmes Fire Department; Lt. Thomas Butler - Hamilton County Sheriff's Department.

The purpose of this Special Meeting was to hold a work session to review financial information.

NEW BUSINESS

MR. BORCHERS advised the purpose of the work session is to provide the Board with financial information as a result of funding changes made at the State level. The sheets which are provided tonight reflect these changes as they affect the major funds. Mr. Borchers stated this is just an informational session and no action is needed by the Board at tonight's meeting.

Mr. Borchers distributed spreadsheets and summary sheets of the major funds, particularly Police, Fire/EMS, Road, Parks and Capital Improvements. These sheets reflect revenue/expenditures up to 2015.

Mr. Borchers reviewed the sheets and noted that the State of Ohio has taken action to eliminate various revenue sources, such as estate taxes and local government funds. The spreadsheets reflect the balances in the various funds with this reduction in revenue.

Mr. Borchers stated that the estate taxes and local government funding only affects the General Fund. It is anticipated that the Township will lose \$600,000.00 over the next several years. Mr. Borchers further stated that the next loss in revenue is from Personal Tangible Property tax and Public Utility Reimbursement revenue. This loss will affect other funds and not just the General Fund. Mr. Borchers advised that this change in revenue will seriously affect the amount of fund balance carry-overs in 2017.

Mr. Borchers advised that there will also be a loss of revenue from property taxes due to re-evaluation of property values of approximately nine (9%) percent. Mr. Borchers stated that the County Auditor's Office has advised that there will be a decrease in the amount of taxes collected. This re-evaluation will not affect Fire/EMS, Police and one of the Safety Service levies.

Mr. Borchers continued to reviewed the spreadsheets and explained how the different funds are affected by these adjustments by the State and Hamilton County. Mr. Borchers noted that the General Fund's balance will continue to erode over the years and the Board will need to look at ways to reduce expenditures.

Mr. Borchers noted that other townships in Ohio are also facing these concerns and something will need to be done at the State level to reverse this path before townships are forced out of existence.

Mr. Borchers stated that, unless renewed, the Park Levy will expire at the

end of 2012 and the Road Fund will expire at the end of 2013. Mr. Borchers asked the Township Administrator to address this issue with the Board.

MR. ELLIFF distributed a sheet reflecting all the Township levies and noted that some are continuing and some have term limits. Mr. Elliff advised that he has met with David Nurre, Hamilton County Auditor's Office, to review the process for the placement of levies on the ballot.

Mr. Elliff stated it is important for the Board to give Staff direction as to plans for the parks, roads, etc. in the future. This will allow Staff to determine the amount of revenue needed to meet the anticipated expenditures.

Mr. Elliff advised that he felt it was legal for the Township to consider charging administrative costs to the various funds instead of those expenditures coming out of the General Fund.

MR. BORCHERS stated that he is concerned regarding the fund balances for Police and Fire/Ems services. Mr. Borchers advised that it has become necessary for the Safety Service levy and the TIF Fund to absorb more of the costs for Police and Fire/EMS services. The Loveland-Symmes Fire Department has offered to a 2-year freeze on its contract which will help the fund balances out to 2015. Mr. Borchers noted that the Board will also need to review the contract with the Hamilton County Sheriff's Department.

Mr. Borchers advised that the 2012 Temporary Appropriations that will be before the Board at its December meeting will be based on this work session.

Mr. Borchers thanked the Board for holding this work session and noted that there will be a need for further discussions to work on solutions, especially on safety services.

The meeting adjourned at 8:55 p.m.