
MINUTES OF SYMMES TOWNSHIP FINANCE & AUDIT COMMITTEE
REGULAR MEETING
February 10, 2021

The meeting was called to order at 6:00 p.m. Members of the Committee present were: Rik Vonderhaar, Larry Harte, Pete Sayles, Michael Tranter, Dan George, Jennifer Ryan, and Joe Grossi.

Also, present: Administrator - Mrs. Kim Lapensee, and Township Trustees – Phil Beck, Jodie Leis and Kenneth Bryant.

OLD BUSINESS

None.

NEW BUSINESS

FY2020 Budget Recap All Funds – Mrs. Lapensee went through all the budget amounts for 2020 and what we actually spent for the year in each fund. She stated that overall that we did better than we budgeted for because we received more property tax money that we thought we would get and spent less than appropriated. She stated that we did have some funds where we did not get what we budgeted because of COVID (i.e., Permissive Motor Vehicle License Fund, etc.).

General Fund – Mrs. Lapensee stated that we did not receive what we normally get in Hotel/Motel Tax or Liquor Permit fees, but we received more than we budgeted for Local Government Fund, Zoning Review Fees, and Adjustments and Refunds. She stated that she was not aware of the liquor permit fees and how they are given to the township and we received all of our premiums for 2019+ for Workers Compensation. Mr. Vonderhaar asked if all the interest goes into the general fund. Mrs. Lapensee stated no, it gets divided between the tax funds and the general fund. She stated on the expenditure side, we appropriated \$1,694,198.04 and only spent \$1,426,342.01 for an overall deficit of \$-137,495.36.

Mr. Sayles suggested that we look back quarterly at our numbers to see if we are on track and to make sure we are not going to be over for the year. Mr. Vonderhaar had questions concerning risk insurance, repairs and maintenance, contracted services, etc. Mrs. Lapensee stated that she does not know how much of an increase we will see with our insurance this year and that we had to increase the contracted services number for the mowing contracts they just awarded. She stated that she never knows how much we are going to have to pay Hamilton County Regional Planning Commission because the work varies from year to year. Mr. Vonderhaar asked if we are going to have a summary page for all the funds. Mrs. Lapensee stated yes, she will update the last page of the report to show ending balances for 2020. Mr. Sayles asked if we had a report showing how we spent and how much we brought in. Mrs. Lapensee referenced a file she sent the committee that was a PDF file, and it is the appropriation status report and receipt status report. She stated that we received \$10,769,018.49 and spent \$10,839,972.63 or \$-70,954.14. She stated that \$1,074,811.88 of that receipted/spent monies was COVID-19 related that we had to spend before the end of the year. She stated that we purchased items related to COVID-19 and we were also able to pay ourselves back in 4 funds for salaries (parks, EMS, fire and safety services). She stated that the balances are higher in those funds because of that.

Motor Vehicle License Fund – Mrs. Lapensee stated that we received \$17,966.24, appropriated \$8,000.00, spent \$5,000.23 for a difference of \$12,966.01. She stated that the balance in that fund is \$151,805.58.

Gas Fund – Mrs. Lapensee stated that we received \$215,920.07, appropriated \$263,800.00, spent \$150,546.65 for a difference of \$65,373.42. She stated that the balance in that fund is \$520,948.73. She stated that this is one fund where we received a lot more money due to the increase in gas tax

funds. Mr. Sayles asked about the capital outlay. Mrs. Lapensee stated that we ordered a small dump truck in March and we still have not received it yet and will need to pay for it in 2021. The committee asked for a summary page comparing 2021 to 2020 on the last 4 summary pages.

Road and Bridge Fund – Mrs. Lapensee stated that we received \$194,128.13, appropriated \$21,500.00, spent \$18,491.36 for a difference of \$175,636.77. She stated that the balance in this fund is \$295,552.06. She stated that this fund is used to pay for salaries and this coming year we will start taking benefits from those accounts as well.

Cemetery Fund – Mrs. Lapensee stated that we received \$92,163.00, appropriated \$94,800.00, spent \$81,427.67 for a difference of \$10,735.33. She stated that the balance in this fund is \$88,467.03. She stated that the biggest expense is mowing for that account. Mr. Sayles asked why the revenue is up so much. Mrs. Lapensee stated that we had a lot of burials last year. Mr. Vonderhaar asked if we use our employees to mow the cemetery. Mrs. Lapensee stated no, we hire an outside contractor. Ms. Leis stated that she wants us to get creative so we can save money on mowing for next year.

Parks Fund – Mrs. Lapensee stated that we received \$634,210.81, appropriated \$862,900.00 and spent \$822,457.67 for a difference of \$-188,457.67. She stated that we did receive less tax money than anticipated, but we did receive one of two reimbursements from ODNR concerning the grant money for Meade Park. She stated that we did receive the second reimbursement for HOB, but it was not until the first of the year for 2021. She stated that most of the money spent was spent in HOB on the ballfield improvements and we have made a lot of improvements in the parks since the usage has gone up. Ms. Leis asked if she mentioned the charges for field usage. Mrs. Lapensee stated that the Board has approved field usage fees for the sports teams who use our recreation fields. She stated that we will charge \$12.00 per person for the use of the fields to offset the costs we have to fertilize and cut the grass. She stated that they did communicate this fee to all the recreation groups that use the fields. Mr. Vonderhaar asked why we have so much budgeted for Repairs and Maintenance for the parks? Mrs. Lapensee stated that the UAN classifies much differently than OTAS and before we were only tracking repairs and maintenance to equipment in the parks whereas now, we will track all repairs and maintenance. She stated before it was listed under improvements to site. Mr. Sayles asked who would be assessed the field usage fees? Mrs. Lapensee stated any of the recreation teams that use the fields now or in the future/each child which includes SAY Soccer, Loveland Youth Baseball, Cincinnati Elite Soccer, Lacrosse and any other select baseball teams or select soccer teams that request usage of the fields. Ms. Leis stated that we have also talked about adding another soccer field at Symmes Park. Mrs. Lapensee stated that we can also fit a small soccer field at Royal. Mr. Sayles asked if we have checked with other agencies to see what their charges are? Mrs. Lapensee stated that she has checked with other agencies and the fees are very different from govt to govt. Mr. Vonderhaar asked what the capital outlay for Meade is for? Mrs. Lapensee stated that we need to make structural repairs to the Meade House so that it can be used for assembly uses/events. She stated that we will need to hire an architect to first tell us what needs to be done and then we would have to make the repairs and upgrade the house to fit the assembly use group under the building code. Mr. Vonderhaar asked if we would charge a fee to use it. Mrs. Lapensee stated that the board will charge to use it, but we have not yet figured out what that charge will be and who can use it. Ms. Leis stated that it is a beautiful building, and she would like to see us use it. Mr. Beck stated that we need to bump the use group up to assembly and the feasibility study addresses structural issues. He stated that the costs could be in excess of \$300,000.00 so we will have to break it down into pieces that we can afford. Mr. Sayles stated that he likes the historical preservation aspect of it, but we would need to do a cost benefit assessment of whether it is worth it or not to make those repairs. Mr. Grossi asked what would happen if we did not make the repairs. Mrs. Lapensee stated that we really don't have a choice but to make the repairs because we can't use it for anything. Mr. Sayles just suggested that it might cost us more to renovate the building vs what money we may get to use it. Mr. Vonderhaar stated that we are permitted to tear down buildings on the historic register. Ms. Leis stated that there are a lot of people who love that building and we would upset a lot of people if it was torn down. Mr. George stated that Anderson Township has a house that is used quite a bit for the same thing.

Rozzi Park Fund – Mrs. Lapensee stated that we received \$557,082.94, appropriated \$657,975.00 and spent \$575,444.12 for a difference of \$-18,361.18. Mrs. Lapensee stated that our biggest

expense in that fund is the bond we are paying back for the purchase of the property. Mr. Vonderhaar stated that he is interested in hearing about how we are going to cut back on the cost of mowing. Ms. Leis stated that other parks do natural grassing where you only cut so much and leave the rest natural. She stated that she would like to see the employees start mowing the parks again. Mrs. Lapensee stated that our cash balance is at \$289,546.57.

Police Fund – Mrs. Lapensee stated that we received \$929,356.50, appropriated \$894,692.00 and spent \$881,349.00 for a difference of \$48,007.50. She stated that the balance in that fund is \$245,615.74 and our biggest expense is the payment we make to Hamilton County Sheriff for police services and fuel.

Fire Fund – Mrs. Lapensee stated that we received \$959,770.27, appropriated \$968,086.00, spent \$655,058.21 for a difference of \$304,712.06. She stated that we were able to give ourselves a credit in salaries due to the COVID money we received. Mr. Sayles asked why the expenses were so low. She stated that the fire fund also ran out of money in June and she had to switch over the expenses to the Safety Services Fund but did not pay it back and the COVID reimbursement.

Road Levy Fund – Mrs. Lapensee stated that we received \$620,937.29, appropriated \$813,720.00 and spent \$842,739.54 for a difference of \$-221,802.25. She stated that our largest expenses were the road program, the Blong bridge project and the sidewalks on Hopewell and Enyart. She stated that we did receive a reimbursement from the county for their portion of the road paving on Union Cemetery.

Road Levy II Fund – Mrs. Lapensee stated that we received \$266,585.03, appropriated \$254,800.00 and spent \$269,432.65 for a difference of \$-2,847.62. She stated that we went over on salaries last year because we had 27 pay periods. She stated that the balance in the account is \$152,425.74. Mr. Vonderhaar asked why we are budgeting less money this year in property taxes. Mrs. Lapensee stated that the numbers that the county certified were 97% of the previous values. Mr. Bryant stated that they use the budgeted numbers most likely. Mrs. Lapensee stated that the county provides the certified number and that is the number we have to use.

EMS Levy Fund – Mrs. Lapensee stated that we received \$664,439.20, appropriated \$652,601.00 and spent \$482,342.46 for a difference of \$182,096.74. Mrs. Lapensee stated that our transport fees were higher than usual. She stated that we paid ourselves back for expenses from COVID monies. She stated that the balance in the fund now is \$507,808.88.

Safety Services Levy Fund – Mrs. Lapensee stated that we received \$1,799,126.65 in revenue, appropriated \$2,495,378.00 and spent \$2,131,876.00 for a difference of \$-322,749.43. She stated that we paid ourselves back with COVID money to offset personnel costs. She stated that we knew that this fund was dwindling over time around \$700K a year, but we only had half the deficit this year because of the pay back. Mr. Vonderhaar asked who Ed was. Mrs. Lapensee stated that he is one of our public works employees that does building maintenance and he spends a lot of his time taking care of the fire stations. She stated that we also spent a lot more from this fund than anticipated because the Fire and Police Levy fund ran out of money in June and the expenses were switched to this fund. She stated that is why the other line items is more than budgeted. She stated that since we have corrected the balances in the Fire and Police Funds, we won't have to do this in the future. Mr. Bryant asked why the dispatching was so high? Mrs. Lapensee stated that it probably includes other contracted services related to dispatching and we had to switch the payment to this fund. Ms. Leis stated that our Fire Department recently achieved an ISO rating of 1.

Permissive Motor Vehicle Township Fund – Mrs. Lapensee stated that we received \$97,109.57, appropriated \$41,000.00 and spent \$31,802.50. She stated that we did budget to purchase a small dump truck which we still have not received.

Fire and Rescue Fund – Mrs. Lapensee stated that we only brought in \$70.00 for this fund and spent nothing so our balance is at \$35,784.23. Mr. Vonderhaar asked if that money can be spent on equipment. She stated yes, as long as it is fire related.

Lighting District – Mrs. Lapensee stated that we received \$136,707.17, appropriated \$170,300.00 and spent \$141,855.95 for a difference of \$-5,148.78. Mrs. Lapensee stated that she miscalculated the appropriation side but corrected it for 2021. She stated that we will have to increase what we charge eventually because our balance is always decreasing due to the cost increases by Duke. She stated that the balance in the account is \$64,487.06

Special Improvement District – Mrs. Lapensee stated that we received \$92,340.92, appropriated \$93,000.00 and spent \$91,840.91 for a difference of \$500.01. She stated that our balance in the account is \$1,500.03. She stated that she did not remember what the time frame for this account will be. She stated that she will also check to see what can be done with this money after the bond is paid back. She suggested that maybe we can use it for an energy related project.

Tax Increment Financing District – Mrs. Lapensee stated that we received \$787,684.64, appropriated \$942,749.00 and spent \$832,062.59. She stated that we did not receive what we budgeted and she believes that when Sam's Club sold to At Home, the property sale was lower than the previous value which contributed to a lesser amount of taxes being collected. She stated that our biggest expense was the bond payment. She stated that this year will be our last bond payment. Mr. Vonderhaar asked if we are paying any legal fees from this fund. Mrs. Lapensee stated that we always plan for it just in case. She stated that our biggest expense this year will be the sidewalks on Union Cemetery Road. She stated that the balance in this account is \$2,363,833.09.

Permissive Motor Vehicle License Tax County – Mrs. Lapensee stated that we received \$28,156.76, appropriated \$52,000.00 and spent \$52,949.35 for a difference of \$-23,262.22. She stated that the balance in this account is now \$114,275.34.

Cemetery Bequest Fund – Mrs. Lapensee stated that we did not receive any money in this account other than interest in the amount of \$199.40. She stated that we appropriated \$15,225.00 and spent \$13,725.00. She stated that had to make some pipe repairs in Union Cemetery and for next year we have to make repairs to the chapel.

Mr. Sayles stated that it looks overall, that we are doing well. He asked that we update the summary pages and show both years on the summary pages.

Mr. Tranter asked how the values affected the collection for 2020. Mrs. Lapensee stated that we are always one year behind in collections. Mr. Vonderhaar stated that our property taxes went up over 15% countywide.

Mr. Vonderhaar asked when we were going to start sending a bill to Sycamore Township for using our building to house their police personnel. Mr. Beck stated that we will do an assessment to see what the bills are and evaluate how many of their people are in that building. Mrs. Lapensee suggested that we schedule a meeting in the SSC so that everyone can see the building and how the operation works for the Sheriff as District 3 which services Symmes and Sycamore. She stated that she can contact the Sheriff and have her explain their operations in detail and what they provide to both townships. Mr. Beck suggested that evaluate the options and approach them cautiously. Mr. Grossi asked if we would save money if Sycamore was not there. Mrs. Lapensee stated that we would still have the same bills because we would still have to pay for water, sewer, electric, phones, internet, etc. Ms. Leis stated that the actual deputies are only there for a very short period of time each day anyway (when they report for duty and when they leave). Mrs. Lapensee stated that if we push out Sycamore Township from our building, it will force the Sheriff to have two supervisors and they would have no choice but to start charging us for the lieutenant's position and the clerks position.

Mr. Sayles asked when the next meeting will be at what is the topic. Mrs. Lapensee stated that it will be May 12th at 6:00 p.m. and we will be discussion the 2022 budget.

Mr. Grossi asked if we would be addressing the building needed for the public works equipment? He stated that we do need to talk about it at some point. He stated that we need to budget to fund an adequate building and put it in the correct place to eventually address a new administration building. He would like to hear some opinions on the issue and have heard in the past some

negative opinions on spending any kind of money for a new facility. He stated that our admin building is not ADA compliant and is grandfathered in, but there are safety issues for this building. Mr. Vonderhaar asked what other township's to have for their vehicles. Mr. Grossi stated that we can ask Bill for that information. He stated that we need to meet EPA guidelines and we are not doing that currently. He stated that the space is very limited on the placement of our equipment and we are storing some of it outside and work cannot be done inside. Mr. Sayles stated that he believes that we should be talking about it. He stated that maybe we can target for our May meeting and have more information available to discuss the building. Mr. Tranter stated that just for the record he did not laugh about any of this information, but he just wanted us to look into other buildings that may be available instead of building new ones.

Mrs. Lapensee stated that we first started having these discussions back in 2018 about a new garage facility and that precipitated a facility needs assessment which included the Meade House.

Mr. Sayles recommended that our next meeting be about the garage facility and then take about the budget.

Meeting Adjourned 7:55 p.m.