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**MINUTES OF SYMMES TOWNSHIP FINANCE & AUDIT COMMITTEE**  
**REGULAR MEETING**  
**MAY 13, 2020**  
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The meeting was called to order at 6:00 p.m. Members of the Committee present were: Rik Vonderhaar, Larry Harte, Dan George, Pete Sayles, Michael Tranter, and Joe Grossi.

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

**OLD BUSINESS**

None.

**NEW BUSINESS**

Township Tax Budget FY2021 – Mrs. Lapensee stated that we were here tonight to discuss the township tax budget for 2021. She asked everyone if they received the packet through the mail. Everyone stated yes.

She stated that she went through each line page of the budget by fund from last year and updated the numbers for 2021. She stated that she added two columns into the spreadsheet – one for the appropriated/budgeted amount for 2020 and spent to date as of 5/1/20. She stated that this includes all revenue that we have received as of 5/1/20. She stated that she based the revenue numbers on the half that we have received to date. She stated that she did not feel confident enough to increase that number any more than that. She asked if anyone had any opinions about how we should budget. She stated that the County Auditor sent out a letter stating that he would budget for a 10% shortfall due to effects from COVID-19. Mrs. Lapensee stated that for the most part we will be insulated because we collect property taxes, but we do have some funds that will be affected, such as: Local Government Fund, Gas Tax, Hotel/Motel Tax, Permissive Motor Vehicle, License Tax. She stated that she used the numbers from the OTAS System that was approved because they have not yet switched over to the UAN due to COVID-19 pandemic because the state has been shut down.

Ms. Leis stated that she got an email from Tom Weideman stating that he has been working with the county and state legislators to get townships money to fill budget gaps. Mrs. Lapensee stated that the county is supposed to receive over \$100 million in federal aid, but they will not be sharing that with local governments unless there is a specific need. Ms. Leis asked about whether we could use the money to pay for payroll purposes when the employees were off and rotated shifts. Mrs. Lapensee stated that she would ask.

Mr. Vonderhaar stated that he thought 10% was too aggressive. Everyone else agreed. There was a discussion over carryover and how much does the township need. Mr. Sayles reminded everyone that we had agreed when we were discussing the levy that the township would hope to have a 6-month to 12-month carryover for emergencies. Mr. Vonderhaar stated that he believed that we had too much money in carryover. He stated that if you look at the back pages, we have about 90% in carryover.

General Fund 1000 – Mrs. Lapensee explained that we are taking salaries for the trustees, fiscal officer, assistant to the fiscal officer and 6 other positions from the general fund along with all their benefits. She stated that she broke out as many of the contracted services as possible, and she budgeted to replace her vehicle and replace the copier. There were questions over how interest was logged into the system, salaries, medical insurance, other expenses and capital 2020 vs 2021 (vehicle and copier replacements). Mr. Vonderhaar asked if we could put together some spreadsheets comparing costs for insurance and put notes into the note section explaining other expenses.

MVL 2011 – Mrs. Lapensee explained that she budgeted for repairs and maintenance from this fund. There were questions over why so much for this line item and how much is enough carryover in the budget.

Gas 2021 – Mrs. Lapensee explained that we use this fund for operating supplies, repairs and maintenance and some contracted services. There were questions over repairs and maintenance costs and the cost to replace a dump truck. Mrs. Lapensee explained the replacement cycle. She explained that we have 4 dump trucks and we replace one every 4-years or one truck has a 12-year replacement schedule due to maintenance, mileage and wear and tear. She stated that each truck costs around \$175,000.00 each. Mr. Bryant asked if we could use this money for anything. Mrs. Lapensee stated no, this fund is capital only.

Road and Bridge 2031 – Mrs. Lapensee explained that we use this fund for salaries and benefits. Mrs. Lapensee stated that she was paying 4 public works employees from this fund (1/2 of the costs) and their benefits follow them, and the other half gets paid from the Streets Levy Fund. She explained the only other costs is for capital which is part of a payment to replace the mini excavator.

Cemetery Fund 2041 – Mrs. Lapensee explained that we use this fund for cemetery expenses. There were questions concerning the fees and sales of lots. Mrs. Lapensee explained that the fees will fluctuate depending on how many burials we have all year. She explained that most of the costs in the cemetery are for mowing.

Cemetery Bequest Fund 2051 – Mrs. Lapensee explained that the only cost coming from this fund would be to repair the chapel in Union Cemetery. She stated that she is unsure of the cost.

Police Fund 2081 – Mrs. Lapensee explained that the only costs that are shown in this fund are from property tax collection fees, contracted services (HCSO partial cost of their contract) and fuel. All other expenses for the police (utilities and dispatching) will be taken out of the safety services fund. Mr. Vonderhaar asked when we would be going with three 24/7 cars for the police department. Mrs. Lapensee stated that we did not sign a contract for three 24/7 cars, we only have two 24/7 with one additional 12-hour car 365 days a year. She stated that we have a three-year contract so we could increase the contract at the end of the contract or during the middle whenever the board decides that we need to increase. Mr. Vonderhaar asked if that was people plus vehicles or just people. Mrs. Leis stated that we must pay for vehicles separately.

Fire Department 2111 – Mrs. Lapensee explained that the only costs that are shown in this fund are from property tax collection fees, contracted services (LSFD partial cost of their contract) and fire prevention programs. She explained that she did leave a variance of \$208,000.00 in that account because right now we have a shortfall of money and we do not have enough in the account to make it through to the second tax collection. We will have to pay for the June, July, and August payment for LSFD from the Safety Services Levy until we get our second collection. Mrs. Lapensee stated that she wants to avoid that for the future and leave a larger carryover to get us through. Mr. Harte asked what the fire prevention line item is for. Chief Huber explained that it is for materials for the community.

EMS Levy 2121 – Mrs. Lapensee explained that the only costs that are shown in the fund are from contracted services (LSFD partial payment), medical supplies and heart monitor replacements. Mr. Harte asked if the EMS billing money would be sufficient or too much. Chief Huber expressed some concern for the number stating that it might be somewhat high because their run volume has decreased. He stated that they have been applying for grants to get their PPE equipment reimbursed, etc. Mr. Tranter stated that he is glad we are in a health position going into this pandemic. Chief Huber stated that we should also be getting back our workers comp premiums that we paid last year. Mrs. Lapensee stated that she has not seen that check come back to us yet. Mr. Vonderhaar asked about the heart monitors. Chief Huber explained that they are the V-fib machines and get replaced every 5-years.

Safety Services Levy 2131 – Mrs. Lapensee explained that she moved all expenses not listed in the other safety funds in this fund. She stated that it would include all utilities, contracted services,

supplies and materials, other expenses, and capital. Mr., Harte asked for clarification on small tool and equipment. Ms. Sayles asked for clarification on vehicle replacements. Mrs. Lapensee stated that we must supply 9 vehicles and they are on a 6-year rotation. She stated that we try and replace them right around 100,000 miles because they are run hard. She stated that she tries to plan to replace 2 vehicles a year unless the HCSO wrecks a vehicle. She stated that she does keep a spreadsheet on each vehicle and HCSO does a great job of taking care of the vehicles. They provide the manpower/labor and we just must pay for materials/parts. Mr. Harte asked if \$40,000 is enough for a vehicle replacement. Mrs. Lapensee explained that we just bought a Tahoe for \$32,000 and with the equipment and letting, we paid around \$40,000.00. Mr. Vonderhaar asked what a LUCAS machine is. Chief Huber stated that it was a cardiac defibrillator device that is placed on someone who needs CPR and it increases the effectiveness of CPR instead of doing it manually. Mr. Vonderhaar asked what a Stryker cot is. Chief Huber stated it is a power cot. Mr. Tranter wants us to include that in the list of asks to the county.

Road Levy 2141 – Mrs. Lapensee stated that she budgeted \$600,000 for road paving in 2021. She stated that we will be paving Kemperwoods, Calumet Farms, and hopefully Kemper Road from Montgomery Road to Snyder. She stated that she will talk with the county about contributing toward the Kemper Road portion which will be about \$150,000.00 and our portion will be about \$450,000.00. She stated that the other portion of the mini excavator is budgeted from this account.

Road Levy II 2151 – Mrs. Lapensee stated that this is our second road levy fund that pays for salaries and benefits (1/2 the cost). Mr. Vonderhaar asked that we provide the balances for 2021 and percentages.

Parks 2171 – Mrs. Lapensee explained that this fund is a wait and see and work in progress since we are still waiting on our reimbursements from ODNR for the HOB project and the trail at Meade. She stated that we still have not built the concession stand in HOB and that may hold up our grant reimbursement, so we may have to go ahead and build something there to get it. She stated that she has 3 persons salaries and benefits coming from this fund. She stated that we are over a bit in purchased services because she is unsure of all the costs that we pay for in the park and we included \$100,000 to replace the playground equipment at Seven Gables. She stated that we were hoping to replace it this year, but ODNR is not going to put out a grant round this year due to COVID-19. She stated we will apply in May for a grant to pay for 75% of the costs. Mr. Harte asked for more detail under the other category.

Rozzi 2175 – Mrs. Lapensee explained that this our park levy bond for purchasing the HOB park. She stated that she budgeted funds for improvements to site to either install a restroom or pave the parking lot for Royal Fields and the rest is to pay the bond payment. Mr. Harte asked when the bond will be paid off. Mrs. Lapensee stated that it will be paid off in 2037. Mr. Vonderhaar asked if we can investigate refinancing the bond since rates are so low right now. Mr. Bryant stated that we just refinanced in 2016 and there is a limit of how many times you can refinance a bond. He stated that we saved over \$1M in interest when we refinanced in 2016. He believes we cannot do it again for another 6 years.

Permissive Motor Vehicle 2231 – Mrs. Lapensee stated that we use this fund for supplies and materials (salt and construction) and the other half of the dump truck will come from this fund. Mr. Harte asked if we could supply a list of other supplies and materials.

Fire and Rescue Fund 2281 – Mrs. Lapensee stated that we have around \$36,000 in this fund and we never spend any of it. She stated that this money was generated from auto accident billing. Chief Huber stated that if we ever do away with this fund, we must roll it into a fire/ems account of the general fund.

Lighting District 2401 – Mrs. Lapensee stated that this is a special assessment fund for lighting in the subdivisions that the persons in those neighborhoods pay. Mr. Harte asked who owns the streetlights. Mr. Bryant stated that he believes that Duke owns the lights, but we must pay to maintain them and pay for the electric for the lights. Mr. Sayles asked why this account has a balance since it is a passthrough account. Mrs. Lapensee stated that back in 2017 we discovered that we owed 80K to Duke Energy in back lighting bills. She stated that once we found that out, we approved lighting assessments to cover the back amount owed over a 2-year period (2018 and

2019). She stated that in 2017 we ended up paying the back amount owed from the general fund so now we cannot reimburse the general fund and the account has a balance. She stated that we should have advanced the money from the general fund to the lighting district and paid the GF back. She stated that we will leave the money in there for increases or we can spend it to upgrade the lighting fixtures in each neighborhood. Mr. Grossi asked how we would save money if the fixture is not metered. Mr. Bryant stated that they have a formula that they use to estimate how much the light is burning and the cost.

Special Improvement District 2901 – Mrs. Lapensee stated that this is the money we get to pay for the energy improvements for Five Seasons. She stated that we typically break even in this account. She stated that she made a note to check on the payment received because we have a negative balance in the account, and we should not have that.

Fields Ertel Road TIF 2902 – Mrs. Lapensee stated that we have budgeted for phase 2 of the Union Cemetery Road sidewalk project (engineering and construction), the last bond payment for the safety center and other expenses which include a second police vehicle, a Lucas device and the Stryker power cot. Mr. Harte asked what happens after we make the last bond payment. Mrs. Lapensee stated that we will have one last collection in 2022 and we can choose to terminate the fund after that and put the money in the general fund or we can try and extend it. Mrs. Lapensee stated that we need a population count of 15,000 people but will not know the final count of the census until the end of this year. Mr. Bryant stated that we would not get to keep all of it because we would have to make the schools whole. Mrs. Lapensee stated that she would like to see us continue with the sidewalk project for Union Cemetery Road from Montgomery Road to Fields Ertel, then along Fields Ertel to the MR and FE intersection. She stated that we could also use it for sidewalks on FE when the FE Road project is done from Snyder to I-71. Mr. Bryant asked if we could apply to OKI for a sidewalk grant. Mrs. Lapensee stated yes, but we will still need money for a match. She stated that we could also use a portion of it to pay for a new maintenance bldg.

Mrs. Lapensee stated that the last two sheets are comparison sheets.

Mrs. Lapensee stated that the board scheduled a public hearing for June 2, 2020 at 7:05 p.m. and we will have to turn in our tax budget by July 20. She asked if they wanted to have another meeting. Mr. Sayles stated that he believes that she can just fix the sheets based on the comments and share with the committee. Mr. Tranter stated that he is very happy with everything and that we are going down a good path. He stated that we should be happy with the turnout of the levy and we are financially in a good position. Mr. Bryant stated that he is very happy with the committee and glad we are asking such good questions. Mr. Vonderhaar asked that the new finance sheets get mailed out to the committee. Mrs. Lapensee stated that she would like to have a permanent budget in place by the end of the year.

Meeting Adjourned 8:40 p.m.