
MINUTES OF SYMMES TOWNSHIP FINANCE & AUDIT COMMITTEE
REGULAR MEETING
November 5, 2020

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, and Township Trustee – Phil Beck.

OLD BUSINESS

None.

NEW BUSINESS

Township Appropriation Budget FY2021 – Mrs. Lapensee stated that we were here tonight to discuss the township appropriation 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 tax budget adopted earlier this year and updated the receipt numbers for 2021 as approved by the Budget Commission. She stated that this includes all revenue that we have received as of 10/5/20.

General Fund 1000 – Mrs. Lapensee explained the columns and how we have received a certain amount for the general fund as of 10/6/2020. She stated that we should be getting about \$1.3 million on the revenue side and that we project to spend \$1.4 million so far to date. Mr. Vonderhaar requested that we get a summary sheet. He asked about the cash balances for the year and into next year. Mrs. Lapensee stated that she gave a balance there for what we have as of 10/6/20. Mr. Vonderhaar asked what our yearly expenditures are. Mrs. Lapensee stated around \$10 million. Mr. Vonderhaar stated that we have almost a year’s worth of carryover and he thinks that is too much money to have on hand. He does not think we should ask for another levy if we always have a year’s worth of carryover. Mrs. Lapensee stated that we have that money collectively, but all townships operate with fund accounting principles and every single fund is a separate fund and used in its own way in accordance with the law. She stated that we can’t share money between funds and that the only fund that can give money to other funds is the general fund and there is only \$2.4 million in that fund which cannot afford to give all the other funds money. She gave out examples where they ran out of money after June this year because the fund balances were not high enough to get us through the entire year period until the next collection – Police and Fire Funds. She stated that township’s only get money twice a year (the bulk of it) – March and August and the balances must be high enough to get us to the next collection cycle each time. She stated that we had to shift expenses from the police and fire funds to the safety services levy because we ran out of money (from June to October). Mr. Sayles stated that we could probably look at funds over the long haul and we might be surprised to see that they are down again after the first of the year based on the collection cycle. Mrs. Lapensee stated yes. Mr. Sayles stated that we had this discussion last year and we said we would keep about 6 to 12 months-worth depending on the fund. Mrs. Lapensee agreed. She stated that in some funds we have made the decision previously to have at least one year’s worth of funds – Road Levy – so that if the levy ever failed, we could still pave roads into the next year. Mr. Harte stated that it would make sense in some of the funds why the balances were higher than.

Mr. Sayles asked about the TIF account again and how that works. Mrs. Lapensee stated that we have over \$2 million dollars in our TIF account that can only be used for capital items that are related that district at Montgomery Road and Fields Ertel Road. She stated that we will be using some of the money for sidewalks this coming year and after 2022, but we would no longer collect any money from that district unless the township extends the TIF or terminates the TIF and puts

the money into our general fund. Mr. Harte suggests that we have specific reasons for each levy fund and why we need a certain balance. Mrs. Lapensee stated that it is always good to have money in reserve just in case of a downturn in the economy because townships are always on a delay due to property tax collections.

MVL 2011 – Mrs. Lapensee explained that we only get about \$17,000 in license plate fees and will spend \$35,000 due to some capital expenses we will have for the upfit in the truck we ordered from this year.

Ms. Vonderhaar asked about health insurance and if we are still taking it from the general fund. Mrs. Lapensee stated that we will be taking it from many funds this next year. He asked that we supply them with all the costs for health insurance for the last couple of years. Mr. Vonderhaar asked if we could change the spreadsheets to only see projected, current and the last 2 years with comparisons. He stated that he wants to see summary pages instead of spreadsheets (dollar difference and percentage differences).

Gas 2021 – Mrs. Lapensee explained that we are projecting \$170,000.00 and will spend \$207,000.00 due to some capital outlay for part of a dump truck. She stated that this is the bulk of all our operating money comes from. She explained that the last page was a comparison of all the road funds so that everyone can see how all the money gets spread across all the funds.

Road and Bridge 2031 – Mrs. Lapensee explained that we are projecting \$191,100.00 and will spend \$191,100.00. She stated that we will take half of the salaries for the road department from this fund along with all the employee benefits. She stated that we do have one capital outlay to pay for part of a mini excavator.

Cemetery Fund 2041 – Mrs. Lapensee explained that we are projecting \$75,000.00 and will spend \$87,000.00. She stated that most of the costs are contracted services for mowing and there is \$15k in there for paving Union Cemetery. She stated that the money we receive in this account is all user fees.

Cemetery Bequest Fund 9751 – Mrs. Lapensee explained that this money was left to us to take care of the cemetery. She stated that this past year, we had to replace a pipe and spend about 13K for repairs. She stated that we do not receive any more money in this account, and we have a balance of \$11,707.25. She stated that we will have to make repairs to the chapel, and it may cost around 10K. Mr. Vonderhaar asked how many bids we get for this work. Mrs. Lapensee stated we will get 3 bids.

Police Fund 2191 – Mrs. Lapensee explained that we are projecting \$921,128.00 in revenue and will spend \$641,000.00. She stated that she cut back on the expenses in this account so that we could bring the balance up in this account so that we would have enough money to get through the whole year. Mr. Vonderhaar asked if we increase the number of cars. Mrs. Lapensee stated that we did. She stated that we got rid of the power cars (2) each day Monday thru Friday and went to a permanent 12-hour car, seven days a week that works from 7 a.m. until 7 p.m. She stated that it works better now because we have a bit more coverage than we had before. Mr. Vonderhaar asked Mr. Grossi when we are going to start sending bills to Sycamore Township for using our building for their police department. Mr. Beck stated that we talked to Sycamore and they threatened to leave. Mr. Vonderhaar stated that the Sheriff probably will not let that happen. Mr. Tranter stated that the Sheriff talked to us before about how it looks better the more cars are there. Mr. Harte agrees that we should bill them for using our building and there should be some way to do it. Mr. Beck stated that there are also new trustees in Sycamore, and we have a relationship with them. He stated that hopefully we can compromise and come up with a fair amount.

Fire Department 2192 – Mrs. Lapensee explained that we are projecting \$945,074.00 in revenue and will spend \$744,510.00. She stated that we cut back on this fund as well to bring up the balance.

EMS Levy 2195 – Mrs. Lapensee explained that we are projecting \$618,004.00 and we will spend \$588,750.00. She stated that we will have a surplus in this account, and we are good because we did not run out of money in this account.

Safety Services Levy 2196 – Mrs. Lapensee explained that we are projecting \$3,419,282.00 and will spend \$3,352,917.00. She explained how we switched over most of all the expenses to this account including all utilities and contracted services for police and fire. She stated that we will use the other two funds for payments just to LSFD. The contracted services amount left over will come out of this account. Mr. Vonderhaar questioned why we would need so much in the supplies and materials total which includes operating supplies and tools and equipment. He asked why we had budgeted \$200K for improvements to site and why we did not spend it. Mrs. Lapensee stated that we planned to pay for the roof from that line item and we ended up using a capital fund where we had leftover money.

Road Levy 2193 – Mrs. Lapensee stated that we are projecting \$827,063.00 in revenue and will spend \$841,000.00. She stated that this includes us paving Kemper Road from Snyder to Montgomery Road and the county paying us about \$300,000.00 for that work. She stated that she asked the county engineer and still has not received any response back from him whether we could include that in our paving for next year.

Road Levy II 2194 – Mrs. Lapensee stated that we are projecting \$254,402.00 and we will spend \$271,800.00. She stated that this is where we take the other half of the personnel for the road department. Mr. Vonderhaar asked if we buy boots for the employees? Mrs. Lapensee stated yes, we buy all our service department employees \$150.00 for boots every year.

Parks 2171 – Mrs. Lapensee explained that we are projecting \$704,126.00 and we will spend \$855,060.00. She stated that she budgets to receive grant money to replace our playground structure at Seven Gables. She stated that our shelters were shut down for part of the year and did not collect our usual amount of rental money. She stated that this coming year we will start charging a field maintenance fee for all users. She stated that we spend over \$60,000k in field maintenance. Mr. Harte asked about the levy and Symmes residents already paying for the levy. Mrs. Lapensee stated that there not that many kids that play there from Symmes. Mr. Harte asked why we were going to spend our carryover. Mrs. Lapensee explained that we need to make repairs to the Meade House, pave the parking lot at Symmes Park and buy new equipment for Seven Gables.

Rozzi 2172 – Mrs. Lapensee explained that we are projecting \$527,063.00 and will spend \$633,975.00. She stated that this is a 30-bond levy that will go away in 2037. She stated that we would like to get a new bathroom for the Royal Field and buy cameras for HOB.

Permissive Motor Vehicle 2231 – Mrs. Lapensee stated we project \$81,250.00 in revenue and will spend \$55,000.00. She stated that this is our township \$5.00 license plate fee that we enacted back in 2018.

Permissive Motor Vehicle 2903 – Mrs. Lapensee stated we project \$49,100.00 in revenue and will spend \$49,100.00. She stated that this is county license plate fee money, and we get 30% of what the county collects.

Fire and Rescue Fund 2281 – Mrs. Lapensee stated that we have not seen any money come in from this. She stated that she does not know why this has been set up as a separate fund. She stated that we never spend it, and the balance is \$35,784.23. Mr. Vonderhaar asked how much a new fire truck cost? Mrs. Lapensee stated anywhere from \$550,000.00 to \$1,000,000.00 depending on how large you buy and what amenities are on the truck.

Lighting District 2401 – Mrs. Lapensee stated that this is a pass through for the us via the residents. She stated that we assess the residents for these costs and pay the bill to Duke for the costs of all the poles and lights. Mr. Vonderhaar asked we were paying these bills on time now. Mr. Grossi stated yes. He stated that the only issues we have had is with a few bills that were being sent to Ms. Sims emails that she switched over in February and she left in March. He stated that we finally fixed all them back. She stated that we assess \$140,400.00 plus collection fees and will spend \$144,700.00.

Special Improvement District 2901 – Mrs. Lapensee stated that this is a pass through as well for Five Seasons Country Club for an energy improvement district. She stated that we will get \$92,341.00 and spend \$91,842.00.

Fields Ertel Road TIF 2902 – Mrs. Lapensee stated that we project to get \$788,000.00 and will spend \$1,173,700.00. She stated that we will be doing sidewalks next year and would like to start phase two for engineering. She stated that she budgeted to replace 3 vehicles next year but does not really think we would need to replace any just yet due to the mileage. She stated that this fund will end in 2022.

She stated that all the rest of the sheets are comparisons.

Mr. Vonderhaar asked if we could talk about the appropriation status sheets next. Mr. Vonderhaar asked about the CARES ACT funds and how we are going to spend it. He asked if we were going to spend the whole thing. Mrs. Lapensee stated yes. He asked about 03-A-10 and that we have budgeted \$64k and only spent \$6k from that fund. She stated that she does not know what that was budgeted for. Mr. Vonderhaar asked about the transfers that have been made. Mrs. Lapensee stated that she had to transfer monies within funds and their line items to pay bills where we were underbudget. She stated that she will have the board fix all the items at the end of the year. Mr. Vonderhaar asked about the money budgeted for legal counsel and if we were going to spend all of it. Mrs. Lapensee stated no that the bills have only been around \$3,500.00 a month. Mr. Vonderhaar asked about 12-A-01B and we have spent zero. Mrs. Lapensee stated that we spent \$225,000.00 on 10/7/20 a day after the report. Mrs. Lapensee stated that we spend \$245,000 on another bond payment for the same time for 14-A-01B. Mrs. Lapensee stated that we get those bond payments two times a year – June 1 and December 1. Mr. Harte asked about 14-A-03D and the transfers. Mrs. Lapensee stated that we had budgeted money for equipment but ended up getting COVID money to pay for it for EMS equipment. She stated that we spent some of the money on a vehicle for the police department. Mr. Vonderhaar asked about 20-A-01. Mrs. Lapensee stated that this was the account we were going to pay for the roof for the safety center and we used another capital fund to pay for it. He asked where the money was transferred to? Mrs. Lapensee stated that we transferred money from 20-A-01 to 20-A-08 to pay for items that we could not pay for in the fire and police funds. Mr. Vonderhaar asked about 23-B-02D \$50k and we have spent 18k. Mrs. Lapensee stated that we have two purchase orders tied up with Salt and Deicing materials. Mr. Harte asked about 18-A-02A. Mrs. Lapensee stated that we used this fund to pay for the roof on the safety services center. She stated that this fund was used for when we built the safety services center, and this was the residual amount left over when we refinanced the bond.

Mrs. Lapensee stated that she will change the sheets for the next meeting on 11/11/2020 at 6:00 p.m. based on our discussions and the suggestions/requests made by the committee.

- Summary page
- Cash balance at end of the year
- Medical summary in total
- Rik will send spread sheet
- 2131 clarify supplies and materials
- Dump truck change
- Red Wing Boot sponsorship
- Fund line items that may go away (due to variables)

Mr. Tranter asked Mr. Beck if the board is asking the committee for a recommendation for approval or denial.

Mr. Vonderhaar stated that there are some reports that he does not need to see, and he was trying to save paper.

Meeting Adjourned 8:40 p.m.