

Finance Committee Meeting  
January 10, 2025, Village Hall, 9:00 a.m.

Present: Chairman Canton, Council Member Porter, Council Member Berger, Mayor Koons, Fiscal Officer Romanowski, Street Commissioner Young

Canton called the meeting to order at 9:01 a.m.

The Fiscal Officer (FO) suggested reviewing the purchase order (PO) process with the new Street Commissioner. Prior to the meeting, she emailed the committee the Ohio Revised Code sections regarding POs as well as the Village's policies. She cautioned that this process is carefully audited by the State Auditor, and the Village will be undergoing an audit early this year. The State Auditor has agreed to do the audit soon after the FO completes the state report so that she can move forward with transitioning to new financial software since her current software will be phased out this year. The updated version of her current software would be approximately \$25,000 to migrate the history over and fees for one year. After that it would be approximately \$16,500 per year. If the Village goes with the Auditor of States Uniform Accounting Network (UAN), it would cost approximately \$5,000 and that also includes a computer and printer. The state creates the laws and does the auditing, so it may make the most sense to have the state software which is used by most villages and townships in the state. She made inquiries with Russell Township whose Fiscal Officer gave her a demo of the UAN system. A decision on whether or not the Village will be migrating to the new platform of the current provider is needed by June. Moving to the state software would mean setting up all the financials in the system which will be a big task, but eventually the software will make reporting and audits easier.

She explained that several years ago, the Village received a ding on its audit which resulted in updating the purchase order policy. Canton interjected that there was a question concerning the number of steps involved, and verified it was dictated by the State of Ohio and the Village's policy. The FO concurred. She distributed step-by-step instructions for the PO process. She explained that the process begins with the requisition form which is on the shared drive between the departments and the FO. The Department Head (DH) fills out the form describing what they are requesting a PO and the line item from which it will come. Once she receives that, she creates the PO which is then printed on blue paper, and she signs it indicating the money is available for the expense. It is given to the DH for a signature. The DH returns the blue copy to the FO, keeping a copy for themselves. The expenditures are recorded on this copy to track how much is left in the line item since the PO is made for a larger amount than the expense. Additionally, a copy of the PO is required to be attached to the invoice. Berger asked if everyone could view the POs from the shared drive, and the FO explained that the DHs can see their individual requisitions on the drive and the PO# assigned, but she can see all POs in her system. Berger further inquired whether the DHs could see what they need to see through the computer system. The FO explained that this is only for the request of the PO. She continued that the blue copy of the PO with the original signatures is kept for the auditor. Berger asked if the shared

drive keeps track of how much is left on the PO, and the FO said it did not. The requisition form is in excel and is not tied to the financial software's PO software. Berger concluded that this sounded antiquated and asked if this would change under the new software. The FO replied that from what she saw at Russell Township, POs are still printed and handled by paper. She further explained that the process used by Russell Township to cut the PO. The requester must attach documentation of what is to be purchased, and then the Trustees sign off on it before a purchase can be made. Porter asked if there is a way to maintain a running balance of a particular account, and the FO advised that this is the reason the DHs keep a copy of the PO so that they can subtract off the amounts of the invoices. She provided a copy of the Chief's process as an example. Porter concluded that it is being done manually. Berger said he was questioning this because the Village has computer systems but is using a calculator to keep track of the total on the PO. He was flabbergasted that it cannot be computerized. FO explained it is an old system put into place prior to her joining the Village 18 years ago and it has reached its end of life which is why the vendor is discontinuing it.

The Mayor asked the Street Commissioner what he was familiar with, and the Street Commissioner said that in Independence, they had VIP. He would go into it, choose the line item and then put in the amount requested. It would then go to Finance for approval. He would get that number back in the system and it would track everything. It would also cross the director's desk to approve and there were a series of checks along the way. The FO replied that the UAN system currently would not do that. The new Fund Balance system would, but it is about \$25,000 for the first year and migrate everything over.

Canton asked how many steps there were in the current process, and the FO stated that it was not that difficult and thought it was being made a bigger deal than it was. She explained that the DH gets the PO and keeps track of the balance or not, but the DH submits the invoice with a copy of the PO, and it is put in the system. Canton asked if the Village's policy mirrors what the State wants the Village to do or is there an addition with the Village's policy. The FO explained that it is necessary to attach the PO to the invoice when they submit it for billing. This is part of both the policy of the Village and state. Canton concluded that the Village's policy is to follow the state and there is no way to modify it. The FO said not with the current system. She thought the new financial software could do it, but it comes at a higher cost. Porter asked how much that was, and the FO thought it was about \$25,000 versus the state's, which was about \$5,000. Porter thought that the DHs should be able to bring up the line items that are authorized and know to a penny what the balance is on a PO. The FO explained that she has this with her current system, but she is the only one with access and reiterated this is an old system that has reached its end of life. The Street Commissioner explained that the FO knows the balance in the line but does not know what he may have sitting on his desk to be applied to it. The FO concurred that she knows what POs are out but does not know what invoices will be applied to them.

Canton verified that because of the current computer system, it is necessary to go through this process. Porter asked if the new system would be an improvement, and the FO explained that in

viewing UAN at Russell Township, the current version does not have had the features described by the Street Commissioner. The newer software provided by her current vendor did have the feature described, but at a significantly higher cost than the UAN system.

Berger asked what record would exist for a PO from 2020. The FO explained that dependent on the records retention, there are hard copies in the basement as well as on her computer. The PO in her system would be the originally issued PO and she could obtain a list of all bills that came off of it. Porter asked if she could also pull up the invoices, and the FO said not in the current system, but with their new system they could. UAN could not. The Street Commissioner added that in Independence, he scanned everything and sent it to City Hall for PO stuff.

Berger asked where all the data in the FO's system is stored, and she explained that it is stored in her computer and in the cloud with ADP. Berger concluded that this information does not go away when the FO changes software. The new version of her software is cloud based. UAN would be backed up in the cloud. Porter observed that it was a lot of paper. FO agreed and said it is an old system that is outdated which is why they are retiring it. She stated if the Village is willing to spend more than the approximate \$5,000 UAN from the state would cost, she will continue to talk to her current vendor about the new software which is very nice and has a great workflow process from what she has seen so far. Berger thought that \$25,000 for a computer system seemed to be a lot of money. The FO explained that was migrating the current information over and a year of service. Berger thought that if they looked at the paperwork trail over a year and found that the Village had spent \$100,000 to manually do the process, then \$25,000 to electronically do it does not sound like a bad deal. Berger said the Village is shuffling a whole lot of papers, it may work but it is an expensive process from a time and effort standpoint. He stated it behooves the Village to look at the software options that are available and whether there is a more efficient way to handle this.

The Mayor asked if VIP was the software program used by Independence, and the Street Commissioner concurred. He suggested to reach out to Dennis Zdolshek and Glenwillow which is similar in size to the Village. "Maggie" does both municipalities. Berger advised that he in looking the VIP software up, he found that it is government procurement software but does not know if it interfaces with accounts payable and general ledger accounting. He thought they would want to have something that integrates directly to the general ledger package for printing financial statements and accounts payable. The Mayor thought the timing of the meeting was perfect with the need for new software. The FO added that the matter cannot wait because her software is being phased out and she needs to give the current vendor a decision by June. She said she would call to find out about VIP and research the expense of the upgrade to her current software. The state UAN system was discussed. The FO verified that the state system was acceptable to ADP and basically everyone in the county has the state software, including Russell and Bainbridge. He asked if there is a module for purchase orders in UAN. The FO would double check, but said when she viewed the system, she saw the POs that were produced by the system, and it was all on paper. The FO explained that when the state performs the audit, they

can go into the UAN system and pull information they need so they do not have to spend so much time on site or bother the finance office with requests for documents. She reiterated that there is a hard deadline notifying the current software company, and she will continue to do her due diligence researching vendors, software capabilities, pricing, migration, etc. FO stated that while it is currently a lot of paper, until a change is made to a new software system, the process she distributed to the committee was the process that had to be followed. Porter said he did not mind spending the money to make everyone's life easier and referenced the efficiency factor discussed by Berger. If the state system is superior, and easier for audits, it might be the right choice. The FO said she was leaning towards the state's software since reporting was a push of a button and auditing would be easier, but if the Village is willing to spend the money on a workflow system, she will gladly continue to research those systems as well.

Berger said the process seemed to work previously, but he thought it was a great question and good timing if it meant moving from the 1990's into the 2020's. He thought they were on the right track.

For the new committee members, the FO explained that when the Finance Committee meets, she will provide a copy of the bank reconciliation for the committee to review, and the committee also signs off on the check register and credit card report. Regarding review of the bank statements and account balances, she indicated she moved money from STAR Ohio back to Huntington to make sure there was enough money at the end of the year. She further explained that she keeps a closer eye on the balances to ensure the Village is benefitting from the higher STAR Ohio interest rates. Canton asked what the current cash balance was, and the FO stated it was \$3.3 million at the end of the year.

The FO advised that the Chairman of the committee needed to be determined because that person also serves on the Treasury Investment Board. They meet twice a year typically during the day.

The previous Finance Committee recommended approving going out to bid for the salt structure, which is on the agenda for the next Council meeting. Once the dollar amount is determined for this project, Council can address other requests. Berger relayed that the Engineer requested estimates from various vendors, but no one would provide a number because they did not want to show their hand to the competitors or be tied to a number. The Village needs to go out to bid to get a good number. Porter asked about the timeline, and the FO said that once the Engineer compiled the necessary information, it had to be advertised for at least two weeks. She did not think the bid opening could potentially occur in about six weeks. Berger further explained that if the bids come back at over \$1 million, then they will have to rethink the design. Although this may be the case, Porter thought the current structure would not last much longer. Porter said that Orange built a larger structure for \$750,000 last year.

The Verdantas engineering contract was discussed and will be on the agenda for Monday's meeting. Although the Solicitor recommended a two-year contract instead of the three-year contract provided, Porter said he preferred long-term contract if the pricing is favorable.

The FO reiterated that the Village ended the year at \$3.3 million, which means that the Village is up \$497,000 but still has the salt structure, police garage, and park restroom that were supposed to have been done in 2024. She reported that the final financials should be in the next Council packet. Porter added that the Village also has the paving of Bell Rd. east in 2025.

The committee schedule was discussed. The FO specified that she wanted the meeting to be after the first council meeting of the month. The next meeting was scheduled for February 13<sup>th</sup> at 5:30 p.m.

There was further discussion about financial software and reducing the paper.

Porter made a motion to adjourn, seconded by Canton at 9:49 a.m.

Finance Committee Meeting  
January 10, 2025, Village Hall, 9:00 a.m.

Present: Chairman Canton, Council Member Porter, Council Member Berger, Mayor Koons, Fiscal Officer Romanowski, Street Commissioner Young

Canton called the meeting to order at 9:01 a.m.

The Fiscal Officer (FO) suggested reviewing the purchase order (PO) process with the new Street Commissioner. Prior to the meeting, she emailed the committee the Ohio Revised Code sections regarding POs as well as the Village's policies. She cautioned that this process is carefully audited by the State Auditor, and the Village will be undergoing an audit early this year. The State Auditor has agreed to do the audit soon after the FO completes the state report so that she can move forward with transitioning to new financial software since her current software will be phased out this year. The updated version of her current software would be approximately \$25,000 to migrate the history over and fees for one year. After that it would be approximately \$16,500 per year. If the Village goes with the Auditor of States Uniform Accounting Network (UAN), it would cost approximately \$5,000 and that also includes a computer and printer. The state creates the laws and does the auditing, so it may make the most sense to have the state software which is used by most villages and townships in the state. She made inquiries with Russell Township whose Fiscal Officer gave her a demo of the UAN system. A decision on whether or not the Village will be migrating to the new platform of the current provider is needed by June. Moving to the state software would mean setting up all the financials in the system which will be a big task, but eventually the software will make reporting and audits easier.

She explained that several years ago, the Village received a ding on its audit which resulted in updating the purchase order policy. Canton interjected that there was a question concerning the number of steps involved, and verified it was dictated by the State of Ohio and the Village's policy. The FO concurred. She distributed step-by-step instructions for the PO process. She explained that the process begins with the requisition form which is on the shared drive between the departments and the FO. The Department Head (DH) fills out the form describing what they are requesting a PO and the line item from which it will come. Once she receives that, she creates the PO which is then printed on blue paper, and she signs it indicating the money is available for the expense. It is given to the DH for a signature. The DH returns the blue copy to the FO, keeping a copy for themselves. The expenditures are recorded on this copy to track how much is left in the line item since the PO is made for a larger amount than the expense. Additionally, a copy of the PO is required to be attached to the invoice. Berger asked if everyone could view the POs from the shared drive, and the FO explained that the DHs can see their individual requisitions on the drive and the PO# assigned, but she can see all POs in her system. Berger further inquired whether the DHs could see what they need to see through the computer system. The FO explained that this is only for the request of the PO. She continued that the blue copy of the PO with the original signatures is kept for the auditor. Berger asked if the shared

drive keeps track of how much is left on the PO, and the FO said it did not. The requisition form is in excel and is not tied to the financial software's PO software. Berger concluded that this sounded antiquated and asked if this would change under the new software. The FO replied that from what she saw at Russell Township, POs are still printed and handled by paper. She further explained that the process used by Russell Township to cut the PO. The requester must attach documentation of what is to be purchased, and then the Trustees sign off on it before a purchase can be made. Porter asked if there is a way to maintain a running balance of a particular account, and the FO advised that this is the reason the DHs keep a copy of the PO so that they can subtract off the amounts of the invoices. She provided a copy of the Chief's process as an example. Porter concluded that it is being done manually. Berger said he was questioning this because the Village has computer systems but is using a calculator to keep track of the total on the PO. He was flabbergasted that it cannot be computerized. FO explained it is an old system put into place prior to her joining the Village 18 years ago and it has reached its end of life which is why the vendor is discontinuing it.

The Mayor asked the Street Commissioner what he was familiar with, and the Street Commissioner said that in Independence, they had VIP. He would go into it, choose the line item and then put in the amount requested. It would then go to Finance for approval. He would get that number back in the system and it would track everything. It would also cross the director's desk to approve and there were a series of checks along the way. The FO replied that the UAN system currently would not do that. The new Fund Balance system would, but it is about \$25,000 for the first year and migrate everything over.

Canton asked how many steps there were in the current process, and the FO stated that it was not that difficult and thought it was being made a bigger deal than it was. She explained that the DH gets the PO and keeps track of the balance or not, but the DH submits the invoice with a copy of the PO, and it is put in the system. Canton asked if the Village's policy mirrors what the State wants the Village to do or is there an addition with the Village's policy. The FO explained that it is necessary to attach the PO to the invoice when they submit it for billing. This is part of both the policy of the Village and state. Canton concluded that the Village's policy is to follow the state and there is no way to modify it. The FO said not with the current system. She thought the new financial software could do it, but it comes at a higher cost. Porter asked how much that was, and the FO thought it was about \$25,000 versus the state's, which was about \$5,000. Porter thought that the DHs should be able to bring up the line items that are authorized and know to a penny what the balance is on a PO. The FO explained that she has this with her current system, but she is the only one with access and reiterated this is an old system that has reached its end of life. The Street Commissioner explained that the FO knows the balance in the line but does not know what he may have sitting on his desk to be applied to it. The FO concurred that she knows what POs are out but does not know what invoices will be applied to them.

Canton verified that because of the current computer system, it is necessary to go through this process. Porter asked if the new system would be an improvement, and the FO explained that in

viewing UAN at Russell Township, the current version does not have had the features described by the Street Commissioner. The newer software provided by her current vendor did have the feature described, but at a significantly higher cost than the UAN system.

Berger asked what record would exist for a PO from 2020. The FO explained that dependent on the records retention, there are hard copies in the basement as well as on her computer. The PO in her system would be the originally issued PO and she could obtain a list of all bills that came off of it. Porter asked if she could also pull up the invoices, and the FO said not in the current system, but with their new system they could. UAN could not. The Street Commissioner added that in Independence, he scanned everything and sent it to City Hall for PO stuff.

Berger asked where all the data in the FO's system is stored, and she explained that it is stored in her computer and in the cloud with ADP. Berger concluded that this information does not go away when the FO changes software. The new version of her software is cloud based. UAN would be backed up in the cloud. Porter observed that it was a lot of paper. FO agreed and said it is an old system that is outdated which is why they are retiring it. She stated if the Village is willing to spend more than the approximate \$5,000 UAN from the state would cost, she will continue to talk to her current vendor about the new software which is very nice and has a great workflow process from what she has seen so far. Berger thought that \$25,000 for a computer system seemed to be a lot of money. The FO explained that was migrating the current information over and a year of service. Berger thought that if they looked at the paperwork trail over a year and found that the Village had spent \$100,000 to manually do the process, then \$25,000 to electronically do it does not sound like a bad deal. Berger said the Village is shuffling a whole lot of papers, it may work but it is an expensive process from a time and effort standpoint. He stated it behooves the Village to look at the software options that are available and whether there is a more efficient way to handle this.

The Mayor asked if VIP was the software program used by Independence, and the Street Commissioner concurred. He suggested to reach out to Dennis Zdolshek and Glenwillow which is similar in size to the Village. "Maggie" does both municipalities. Berger advised that he in looking the VIP software up, he found that it is government procurement software but does not know if it interfaces with accounts payable and general ledger accounting. He thought they would want to have something that integrates directly to the general ledger package for printing financial statements and accounts payable. The Mayor thought the timing of the meeting was perfect with the need for new software. The FO added that the matter cannot wait because her software is being phased out and she needs to give the current vendor a decision by June. She said she would call to find out about VIP and research the expense of the upgrade to her current software. The state UAN system was discussed. The FO verified that the state system was acceptable to ADP and basically everyone in the county has the state software, including Russell and Bainbridge. He asked if there is a module for purchase orders in UAN. The FO would double check, but said when she viewed the system, she saw the POs that were produced by the system, and it was all on paper. The FO explained that when the state performs the audit, they

can go into the UAN system and pull information they need so they do not have to spend so much time on site or bother the finance office with requests for documents. She reiterated that there is a hard deadline notifying the current software company, and she will continue to do her due diligence researching vendors, software capabilities, pricing, migration, etc. FO stated that while it is currently a lot of paper, until a change is made to a new software system, the process she distributed to the committee was the process that had to be followed. Porter said he did not mind spending the money to make everyone's life easier and referenced the efficiency factor discussed by Berger. If the state system is superior, and easier for audits, it might be the right choice. The FO said she was leaning towards the state's software since reporting was a push of a button and auditing would be easier, but if the Village is willing to spend the money on a workflow system, she will gladly continue to research those systems as well.

Berger said the process seemed to work previously, but he thought it was a great question and good timing if it meant moving from the 1990's into the 2020's. He thought they were on the right track.

For the new committee members, the FO explained that when the Finance Committee meets, she will provide a copy of the bank reconciliation for the committee to review, and the committee also signs off on the check register and credit card report. Regarding review of the bank statements and account balances, she indicated she moved money from STAR Ohio back to Huntington to make sure there was enough money at the end of the year. She further explained that she keeps a closer eye on the balances to ensure the Village is benefitting from the higher STAR Ohio interest rates. Canton asked what the current cash balance was, and the FO stated it was \$3.3 million at the end of the year.

The FO advised that the Chairman of the committee needed to be determined because that person also serves on the Treasury Investment Board. They meet twice a year typically during the day.

The previous Finance Committee recommended approving going out to bid for the salt structure, which is on the agenda for the next Council meeting. Once the dollar amount is determined for this project, Council can address other requests. Berger relayed that the Engineer requested estimates from various vendors, but no one would provide a number because they did not want to show their hand to the competitors or be tied to a number. The Village needs to go out to bid to get a good number. Porter asked about the timeline, and the FO said that once the Engineer compiled the necessary information, it had to be advertised for at least two weeks. She did not think the bid opening could potentially occur in about six weeks. Berger further explained that if the bids come back at over \$1 million, then they will have to rethink the design. Although this may be the case, Porter thought the current structure would not last much longer. Porter said that Orange built a larger structure for \$750,000 last year.

The Verdantas engineering contract was discussed and will be on the agenda for Monday's meeting. Although the Solicitor recommended a two-year contract instead of the three-year contract provided, Porter said he preferred long-term contract if the pricing is favorable.

The FO reiterated that the Village ended the year at \$3.3 million, which means that the Village is up \$497,000 but still has the salt structure, police garage, and park restroom that were supposed to have been done in 2024. She reported that the final financials should be in the next Council packet. Porter added that the Village also has the paving of Bell Rd. east in 2025.

The committee schedule was discussed. The FO specified that she wanted the meeting to be after the first council meeting of the month. The next meeting was scheduled for February 13<sup>th</sup> at 5:30 p.m.

There was further discussion about financial software and reducing the paper.

Porter made a motion to adjourn, seconded by Canton at 9:49 a.m.

## **Finance Committee Meeting Minutes**

**Date:** February 21, 2025 @ 3:15 pm – Village Hall

Attendees: Koons, Canton, Porter, FO

The meeting was called to order at 3:15 p.m. by Canton

### **Financial Reports & Updates**

- The committee reviewed the bank statements, check register, and credit card statements. It was noted that fund balances are currently strong, but major projects like the salt building construction, park restroom, drone garage and the Bell Road East paving project will significantly impact the budget.
- FO is currently working on the 2024 Annual Financial Reports and will have them filed before the 2/28/25 deadline.
- FO is currently in contact with several financial software vendors and has been doing demos, getting prices, and obtaining feedback from other municipalities. IT support for the current vendor is available until 12/31/26.
- Cash Balances as of January 2025:
  - Huntington: \$800,000
  - Star Ohio: \$1.4 million
  - U.S. Bank: \$1 million
  - Total cash balance is \$3,338,968.70

### **Proposed Funding Request**

- The Mayor was contacted by State Representative Steve Demetriou who asked if the Village had any financial funding requests. Potential requests and estimates the Mayor had included:
  - Bellwood Repaving –\$600,000
  - Fairview & Hazelwood Stormwater Management - \$500,000
  - Street Building garage doors - \$80,000
  - East Washington Park flagpole solar lighting - \$10,000
- Mayor will contact Demetriou with his asks.

### **Salt Building Construction Update**

- Deadline for design-build applications to find interested/qualified contractors is 2/28/25. Porter said he believed the Village would get a rough estimate of the project cost at that time.

### **Roadwork & Infrastructure Projects**

- The Mayor reported that the Bell Road paving project is being pushed to 2026 as there were funding issues with ODOT and OPWC. The project was not on their approved project list for 2025.
- Mayor will contact the engineer and get more information.
- Mayor said the Village should coordinate roadwork with potential gas line work on East Bell Road as well.

### **IT Support**

- FO said she understands contracting with ADP for IT support is more expensive than her and the Chief doing it in house, but she in no way is qualified and is not comfortable with that responsibility. With cybersecurity and hacking risks, she is very happy that responsibility is now with the county. ADP has top-notch infrastructure and software and a team of people who are trained in computers. She is happy with the support she receives.
- Committee expressed their preference to continue with ADP for computer IT support.

### **Employee Gift Policy**

- Discussion on accepting gift cards was discussed. Past practice has been to return them due to ethics rules and the Village's Gift Policy.
- Committee members questioned whether the Village could accept the gifts and put them in the Village's funds to pay for Village expenses and compared it to the donation for the drone vehicle and garage. FO said constituents pay their taxes and should not give gifts to receive services. The donations for infrastructure were for the Village as a whole and those expenses must be clearly tracked in detail.

### **Miscellaneous Discussions**

- The solar project at the PD will be difficult to analyze the savings since the Village has now been moved from a residential account to a commercial account, the drone vehicle requires electricity to stay charged, and there will be a new garage using electricity as well. These expenses are new, so it will be difficult for an apples-to-apples comparison.
- The Village has been awarded approximately \$10,000 in NOPEC Energized Community Grant funds.

Motion to adjourn was made at 3:45 PM.

## **Finance Committee Meeting Minutes**

**Date:** March 21, 2025 @ 3:15 pm – Village Hall

**Attendees:** Canton, Porter, FO

The meeting was called to order at 3:15 p.m. by Canton

### **1. Audit and Financial Updates:**

- The committee reviewed the bank statements/reconciliation, check registers, and credit card statements.
- Real estate tax advance received; cash balances are up for the year. Since no large invoices are expected in the coming weeks, the FO transferred \$600,000 from Huntington to Star Ohio for better interest earnings.
- Current cash and investment balances are approximately \$3,762,000. Large expenses expected for 2025 include the salt building, police garage, park restroom, beginning of the Bell East paving project.
- The audit is expected to be completed by the end of April, no known issues so far.

### **2. Upcoming Projects and Budgeting:**

- Large upcoming expenditures:

#### Bell Road East:

- Delayed to fiscal year-end 2026 (ODOT year-end).
- Engineering work and partial costs will be incurred in 2025 – (~\$120K-\$150K)
- Full project cost delayed for budgeting purposes. Will have to encumber at year end.

#### Park Restroom:

- Tentative delivery 4/6/25 or 4/7/25
- Site must be prepared in advance to avoid fines.

#### Salt barn:

- Estimates should be known by end of April.
- Budget planning is contingent upon that cost.

#### Park restroom:

- Restroom should be delivered in April.

- The County Auditor is actively monitoring Village construction projects. Stopped by the PD to look at the new garage construction.

### **3. Finance Software Transition:**

- Current finance software support ends 12/31/26, new system options under review.
- Three vendors considered: decision expected by April.
- Transition to a new system estimated to take 9-18 months.
- The state's software option is significantly less expensive.

### **4. Tax Budgeting Planning:**

- County Auditor sent documents regarding the 2026 Tax Budget
- Deadline is July 15<sup>th</sup> for Council to adopt
- FO will attend all committee meetings in April and May to assist with budget planning
- Goal is to adopt the Tax Budget in June

### **5. Miscellaneous:**

- FO to attend the auditors' conference for further training and finance software evaluation.

**Adjournment:** Meeting concluded at 3:41 PM.

**Finance Committee Minutes**  
**Friday, April 18, 2025, 9:00 a.m.**

**Present:** Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Mayor Koons

Canton called the meeting to order. The FO reported that the budget worksheets went out to the committees and DH on April 17<sup>th</sup>, and she requested them back by the end of May. The Tax Budget must be adopted by July 10<sup>th</sup>, so the goal would be to get it done by June. At this time of the year, it is just the big ticket items that are concern. Once the Village knows what the salt structure will be, then they can get the rest of this year planned. The FO hoped this would be in the next couple of weeks, so then she could work on the 2026 Tax Budget. Porter asked if the FO had gotten any further information about the salt structure from the Engineer, and the FO said she had not. He asked that she convey to Council that they should discuss the Road Program at the April 14<sup>th</sup> Council meeting. Porter said Council discussed paving Countryside Drive.

FO informed the committee that according to an Ohio Municipal League (OML) notice, there was a budget bill which took the County Prosecutor off the County Budget Commission and replaced the position with the County Administrator. She had not spoken to Prosecutor Flaiz about it yet. She thought the matter was pending.

Regarding the new finance software she discussed at the Council meeting on April 14<sup>th</sup>, she met with the Mayor, Chief, and Street Commissioner and everyone is on board that the UAN software is the way to go. The Solicitor is reviewing the agreement, and the FO hopes to have it on the agenda for the next Council meeting. This will allow the Village to get on the wait list for setup and training with UAN. Porter asked about implementation, and the FO said she thought it could be done by the end of the year but there were still discussions she needed to have with UAN personnel. The FO added that she will have support for her current software until the end of next year. Porter did not see any downside with going with UAN, and the FO explained that the only downside is having to set up the line items. However, she noted that ultimately in getting it set up correctly, the state report will simply be a press of a button. There are 2,100 entities who use UAN to include many of the surrounding communities.

Regarding the \$15,000 Verdantas trail study, the Mayor stated that the Village paid \$12,000 for the Master Plan for the Park, and he picked the number \$15,000 out of the sky. It looks like Verdantas just picked the number up and said that is what they will charge for a Master Plan for the trails. He thought this amount would be cheap, but it bothered him.

Canton asked about the monthly income tax received by the Village. The FO explained that because it is income tax collection time, CCA usually estimates what is given to the Village for March and April. In May or June, they will make an adjustment for what was actually collected. The FO further advised she had sent the committee OML information regarding replacement levies and renewal levies and explained the differences.

The Mayor reviewed the previous request by State Representative Demetriou and Congressman Joyce for funding the needs of the Village and the response that no money is coming. He also verified that he had completed public records training for the next few years.

The Mayor provided Ike Tripp with Meeder Investment updates from the last couple of years to try to entice him to be on the Treasury Investment Board (TIB). At the last Council meeting, the Solicitor was asking if Tripp had a degree in Finance. The Mayor did not know, but Tripp told the Mayor privately that he has handled \$4 - \$25 million and knows what he is doing money wise. He discussed Tripp's qualifications further with the Solicitor and said he would follow up to see if Tripp was still interested after reviewing the information. The Mayor said Tripp ran a business for 30 years and Porter added that he also served many years on Planning Commission.

The Mayor wanted to take a look at the idea of getting a grant writer. There are three grants the Village was told it should have applied for to include a grant for the cemeteries, a grant for sidewalks, and a Chagrin River Watershed Partners grant. He thought Steve Balaban would be a good idea. He would try to get more specifics about what Balaban would do. He did not think the Village had the manpower expertise. The FO reminded the committee that Balaban wanted a retainer, and asked whether he would do it a la carte. The Mayor thought he would, especially if given three projects to research.

The FO asked the Mayor about the NOACA meeting regarding the \$800,000. He said the meeting occurred yesterday at 3:30 p.m. and there were five NOACA members, Rich Washington, and himself. The Mayor told the group that he received a two-page letter dated March 9, 2023, stating that the Village received \$1 million to pave the road and \$800,000 for trails, but he had received nothing since. The Mayor wanted details like the deadline to spend the money and how big the trails had to be and what materials they were to be made of. He told the group what the Village wanted to do. The impression he had was that somebody dropped the ball and should have been in touch with the Village. Basically, they pawned it to ODOT and said the Village needs to get on ODOT's list and have this number to get the process started. This is what they threw at the Village for the repaving in 2025, saying that the Village was not on ODOT's list and had been put off a year. The impression he was left with was that there was no issue of time, but they could not give him the standards for the trail. The Mayor explained to them that he would not want to put a 10-foot path in somebody's front yard and asked if a five-foot stone path could be done. NOACA said they would look into it. He had not spoken to Rich Washington since the meeting but thought if the Village wanted to do something from Chillicothe Rd. to Sunridge, it would be Kensington Green's property and one property at Sun Ridge. The Village probably could put a 10-foot path there and would pay for it, and it won't bother anyone. Porter suggested putting it in the right-of-way and the Mayor said that perhaps this is the time to enclose the huge ditch for the path. That gets people from Bellwood, Bel Meadow, and Sun Ridge safely onto the path. Lake Louise and beyond would not work because the hill is too much. The NOACA group saw the value in the connectors like from Gurney to the park playground. He did not think they were disagreeable with putting five feet of crushed stone.

Regarding the injured Service Department employee, the Mayor said initially, he did not care what the individual does working on the weekend. However, the Mayor found that the employee cannot do that. He will meet with the employee to tell him he cannot be driving the Amish anymore. Porter said that the scenario presented by the State Auditor involved a union worker who was precluded by the union contract and provisions in the employee handbook from working while on sick leave. Porter asked how this compared to the Village's handbook, and the FO said the handbook does not address that. However, the Solicitor spoke to the HR attorney at her firm who said it was fraud and not permitted. Porter said that the case referenced by the state does not lead to that conclusion for the Village. His thought is that if someone is out on sick time, they are sick and can't work. He did not think it was fraud because the employee informed the Village what he is doing. Canton wondered how this would apply to someone on sick time conducting online business. Porter said there was no question, the employee should not drive the Amish while he is on sick time with the Village. The Mayor said this is what he planned to tell the employee. Porter explained that his point was that the State Auditor's case does not pertain to the Village employee's situation. Canton wanted it made clear to the employee that this was per the advice of the Solicitor and HR attorney.

The FO requested to be notified when meetings occur that pertain to grants the Village has received, like the NOACA meeting. Many times, the fiscal officers are the last to know what is going on in the grant world because no one keeps them in the loop. The state is starting to require a board be set up when grants are applied for so that there is a committee which must include the fiscal officer. The Fiscal Officer does the budgeting, and every grant has different specifications. The Mayor offered that the NOACA members wanted to see the Village's grant application to see how it got the \$800,000, and the Mayor said there was no application. He only received a letter stating the Village would be getting \$1.1 million for Bell Road and \$800,000 for trails. He thought maybe it was the Village's turn or somebody on the NOACA committee said oh, let's give this to Bill. The FO added that she, too, was told there was no application. Porter asked if the Village had gotten the money, and the FO explained it was a reimbursement grant. The committee agreed that communication had not been great and there were a lot of details missing.

Canton adjourned the meeting at 9:38 p.m.

**Finance Committee Meeting**  
**Friday, May 9, 2025, at 3:15 p.m.**

**Present:** Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Mayor Koons

The Fiscal Officer discussed implementation of the UAN financial software possibly occurring by fall. According to the auditor, the software allows for faster audits in that it provides uniformity throughout the state. In the next couple of years, the system should be cloud-based. Although there will still be some paper, the system will run more efficiently, and it will streamline some of the processes.

Regarding the Tax Budget, by law it must be adopted by July 15<sup>th</sup> and filed with the county by July 18<sup>th</sup>. However, the Council meeting this year is on July 14<sup>th</sup>, which leaves little wiggle room. She has the Building Department numbers, and the Safety Committee is meeting Thursday and should be providing those numbers. The most significant piece is the Street Department. If she can get those numbers from the Street Commissioner by May 27<sup>th</sup> or 28<sup>th</sup>, it would be possible to have the hearing on June 9<sup>th</sup> and adopt the Tax Budget in June. It must be advertised and requires a public hearing.

Porter asked for an update on the salt structure. The Fiscal Officer explained that one of the bids for a 1,500-ton facility was \$1.2 million. For a 2,000-ton, it was \$1.4 million. The second bid for a 1,500-ton was \$460,000 and 2,000 ton was \$510,000. The last was one bid for 1,500-1,700-ton which came in at \$780,000. The Engineer requested the Streets Committee meet next week to review the bids and hopefully have a recommendation for the second Council meeting in May. This will also help with the Tax Budget. The committee discussed various aspects of the bids and bidders and the process going forward. The Fiscal Officer noted that the approach for a design-build project is different than the normal bidding process.

The Fiscal Officer updated the committee on the solar tax credit, for which she will now have to file a 990 NT.

For the year, SRV cash balance is up \$515,000, but for the month of April it is down \$97,000 after paying for the new police cruiser and the park restroom. She explained that while income tax revenue is up, Village expenses are also up not only because of big projects but because of added services like IT. She asked the committee for input on any large projects anticipated for next year. She was aware of the paving of Bell Rd. east, possibly the bike path, and potential large equipment purchases. Canton offered that there might also be the bocce ball court. Porter shared that the Street Commissioner is discussing the purchase of a loader. There was a question of the installation of a second set of lights for the road crossing, and the Fiscal Officer would check to see if it had been included in this year's budget.

Porter asked if the Village had seen any appreciable difference with the solar panels, and the Fiscal Officer said no. She added that the Chief reported a need for repair for the second time, which were performed by YellowLite. Apparently, whoever did the installation did not do something correctly. They monitor the system and contacted the Chief to report the problem. Porter was wondering about putting solar panels on the roof of the new police garage, providing the solar panels work consistently. The Fiscal Officer pointed out that with the addition of the new garage and the increase in utilities prices, it will be difficult to determine the benefit of the solar panels.

The Fiscal Officer informed the committee of the IT aspect of the 2023-2024 audit. She had to provide diagrams from the county showing the safety precautions the Village has in place.

Regarding other Village projects, Porter relayed that there was a lot of sewer work needed on Maple Ridge, which is a big-ticket item. The sewer work would be combined with paving. Canton asked about the status of Manor Brook Phase II, and Porter said no one has expressed interest from Manor Brook Gardens. Canton asked if there was a need for it, and Porter surmised that Phase II should happen while there is money for it in the next couple of years. The Mayor advised that the HOA did its own Erosion Special Improvement District (ESID).

Porter concluded that the need for Manor Brook Phase II and its cost should be directed to the Engineer, if Manor Brook Gardens would agree.

The Mayor provided Ike Tripp with previous reports from Meeder Investments, and he assumed Tripp would be joining the Treasury Investment Board (TIB). He suggested appointing him at the May 27<sup>th</sup> meeting and he can attend the June 2<sup>nd</sup> TIB meeting.

The Mayor asked about the current NOPEC grant, and the Fiscal Officer advised the Village would have to come up with a project. He also asked about the status of the audit, and the Fiscal Officer said it should be wrapped up in the next two weeks. One elected official still needs to get the fraud risk assessment submitted. Distribution of Council packets were discussed relative to the website. Additionally, the Fiscal Officer explained the upcoming requirement to make the website ADA compliant so that all people with disabilities can access government websites. She reached out to Dynamics Online to ask what that would entail in the way of time and cost.

Canton adjourned the meeting at 3:48 p.m.

Finance Committee Meeting  
Friday, June 13, 2025, 8:00 a.m.

Present: Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Mayor Koons

Canton called the meeting to order. The Fiscal Officer reported that the balance of the STAR Ohio account as of the end of May was \$2,080,000 and for Huntington Bank the balance was \$964,000. Regarding the approved Tax Budget, the Fiscal Officer reported an error which was found and necessitated she change the transfers in the Tax Budget. According to the State Auditor and Geauga County Auditor's Office, there will be no need for another hearing, but it will require a motion to amend and approve the new one. Regarding the Budget Commission hearing, the Fiscal Officer cautioned that with the Tax Budget, the Village will only have \$35,000 in anticipated Income Tax that can be put into other funds. She further explained that it will be necessary to assign \$360,000 for the Road Paving Program, and \$100,000 for the Large Equipment Fund. She had to slowly decrease what was put into the other funds because last year, the County Treasurer said the perfect budget had a 20% carry-over fund balance, and it is currently at 11%. Years ago, the Village had too much money and now it is going the other way. Planning is important and Council cannot assume that the Village has the money.

The Fiscal Officer asked for clarification as to whether there were plans for a project on Hazelwood. A pre-application for funding was submitted for Hazelwood, but the Engineer felt it was a long shot. He expected a denial, after which he would utilize the information from the denial to try again. Porter said the Hazelwood project was sewer and paving. The Fiscal Officer added that it would be a \$600,000 project. Porter concluded that the Village would not commit to anything until either the state or NOACA committed to provide funding. He did not see the project happening in 2025 or 2026, and the Fiscal Officer confirmed that the Village would not have the money to do it in 2026. Porter continued that it probably would not happen until 2027 and will be on the Public Utilities Committee radar as the next big project.

The Hemlock culvert replacement will occur this year, and the Fiscal Officer explained that it must be done by December 31<sup>st</sup> because of the funding. Porter's recollection was that the project would be bid out in June, but the contract could not be awarded until after July 1<sup>st</sup>. This is handled by the Engineer. Porter further discussed the timeline in relation to providing notification to Russell Township of the potential cost share.

Canton asked the Fiscal Officer about mandated carry-over caps and rainy-day funds. The Fiscal Officer explained again that the County Treasurer recommended a 20% carry over and the Village is not permitted to have a rainy-day fund. It can, however, set aside reserve funds with a specific purpose and time limit.

The Fiscal Officer reported that she let the Engineer know that Council had approved the 2025 Road Program, but she had not heard anything about going out to bid. Porter acknowledged that previously it would have gone out to bid in April with the goal of having the paving complete

before the start of school. However, with the necessary timeline of preparing to go out to bid, advertising for two weeks, having the bid opening, and then verifying the numbers, it would put the paving potentially into October. The Mayor suggested it might be the year to have no Road Program, because Countryside Dr. is not that bad. It would cost \$350,000 and money is tight. Porter said his concern is that this would mean the Village paved no roads this year. Porter suggested discussing the matter at the Special Council meeting on June 16<sup>th</sup>.

The Mayor said he would call the Engineer about the Hazelwood culvert, Fairview, Hemlock, the salt dome, and Countryside Dr. The Fiscal Officer advised that the Engineer was informed that Council was ready to move forward and she needed the contract so the Solicitor could prepare legislation for the Special Meeting.

Regarding the salt structure, Canton said there are just over 47 lane miles of roads in the Village. Russell Township has 108, and they keep their salt within three cinderblock walls that are 8-foot tall. Canton asked if the Village really needed a \$750,000 salt structure or was there a way around it. He was trying to justify this cost in comparison to Russell Township. Porter said the current one is going to collapse eventually. Canton agreed that something needed to be done. Porter said the Village could just pile the salt and tarp it, but then the salt gets wet and exposed to the elements and loses its effectiveness. He did not think this was a good idea. The replacement for the salt dome is more than a salt dome with the wings that provide storage. Canton thought there was a tarp covering on the Russell Township building, and speculated that they must not salt the roads very often. The Mayor said the Village overly salts. Canton understood that the Village has fixed costs and variable costs and believed in fiscal responsibility. Canton said that last month, the Village had close to \$4 million, but heard the Chief discussing financial challenges, which made him wonder what the crisis was. He was aware of the Bell Rd. paving and other projects but did not recognize that the Village was close to a financial crisis. The Fiscal Officer explained that a village is different than a township because a township gets property tax money and everything is very specific as to where it can be spent. In a Village, there is income tax revenue, and at this time of year the Fiscal Officer must look at the proposed expenses for next year and determine where transfers will be made to cover the proposed expenses. As she explained, after she makes all the transfers, there will only be \$35,000 in Income Tax revenue to distribute where needed. She added that she increased what she estimated for income tax collections next year to \$2.8 million based on calculations provided by CCA. Although income tax collections have increased, so have the Village's costs like IT expenses, Flock cameras, body cameras, etc. which are all necessities. In terms of the salt structure, it really is not just a salt structure, but a salt/service garage. In Canton's opinion, the Village overpaid for the restroom because they dragged their feet. Past Councils dragged their feet with storm water issues, which meant that the Village had to pay more later. He firmly believed in striking while the iron was hot. A \$750,000 salt/garage building today will probably be double in five years. However, Canton thought a \$750,000 salt building could be scrutinized as the Taj mahal. Porter reiterated that the current one is failing, and the Street Committee

investigated various ways to store salt. To his mind, the Village has \$4 million in the bank. Nevertheless, they need to be careful, and the Village has had and will have big projects that benefit residents. Canton wondered how many more big projects there will be in a four-square mile village. Porter said there is the multipurpose trail, especially if the plan is to expand it west to the Chagrin sidewalks and east to the Village line, the Hazelwood project, and potentially Manor Brook phase II. If the state eliminates property taxes, the Village will have to reduce services and raise income taxes. There was further discussion on this topic.

Porter concluded that this was the right time to build the salt structure. The Fiscal Officer asked if there was the option to build the salt storage portion of the building and add the side wings later? A request was previously made by the Street Commissioner for new garage doors, garage floor, and to fix the brick pillars, which is more of a safety concern in her opinion. This total expense was not accounted for in the preliminary look at the 2026 budget. Porter said it had gone too long, and the bids are already out and the contract has been awarded. The Fiscal Officer clarified that the contract had not been awarded yet, and she understood that the salt structure needed to be replaced. If money gets too tight next year, the Village will have to go to the county and ask to close the Large Equipment Reserve Fund so that the money can be used for the Service Department. Porter viewed that this was one time money that the Village would not be able to replenish if property taxes are eliminated. This would mean reducing services. The Village has a Police Department with a \$1.6 million operation, and theoretically, the Village could instead go with the Geauga County Sheriff's Office. Canton suggested having a townhall meeting to ask residents what they think the Village should implement. The committee acknowledged that this discussion was speculation at this point.

The Fiscal Officer reviewed that for the past two years, Council had voted to mitigate part of the collection on the Road and Bridge Levy. Council has until November determine if they want to continue this. It would be beneficial to move the Budget Work Session up to September so the numbers for 2026 can be looked at and a decision on potential mitigation discussed.

The Mayor asked about the Finance Charge Policy. The Fiscal Officer explained she would be drafting a Finance Charge Policy and would then ask the committee to recommend Council adopt it. The Village is not permitted to pay tax, and there is an internal policy that if a purchase is made without the tax exemption, either the vendor must be contacted or the individual doing the purchase personally pays the taxes. Otherwise, the Fiscal Officer would be obligated by the state to personally pay it. The same applies to finance charges. If the Village receives a finance charge for having a late payment, the Fiscal Officer is personally liable. Historically there had been no such problems, but recently one of the departments is struggling with getting bills in on time and it has been necessary to negotiate with some companies on the finance charges. However, it is not up to her or her staff to be running around to vendors to get invoices to make sure bills are paid on time. The Fiscal Officer did not feel she should be responsible for finance charges in situations for which she had performed her job in a timely manner. If bills are not submitted on time to make the payments by the due dates, the finance charge should be on that

individual. She provided an example of her office having to contact and then physically go to one business to get a copy of an invoice that was due. She reiterated that if bills are not paid on time and a finance charge is generated, she becomes personally responsible to pay it when she has done nothing wrong. For this reason, she requested a policy that if the bills are not provided on time and a finance charge is incurred, it is up to the Department Head to fight it or pay it. The Mayor concluded that this Department Head needed to have a quicker response. The Fiscal Officer further explained that she has instituted date stamping of all bills. They are stamped again when they are submitted. Part of the issue is that this Department Head may not stop into Village Hall to check their mailbox for a week or more. Historically, Department Heads stop by Village Hall every 1-2 days to check their mailbox for invoices, information dropped off for them, mail, etc.

The Mayor clarified that the Fiscal Officer still wanted a policy, and she concurred and said she would draft it for the committee and get the Solicitor's input. Porter commented that they would also want to hear the other side of the story from the Street Commissioner. He thought it made sense that the Department Heads should check their mailbox daily, but there may be other reasons.

The Fiscal Officer addressed a non-sufficient funds check received by the Village. Occasionally, one will be received by the Building Department, and when it happens, the individual is required to bring the money in cash and pay the \$15 non-sufficient funds charges as well. Recently, there was a burial in the cemetery, and the son of the deceased was not happy with how the burial arrangements occurred. His check for the burial then bounced, and when he was notified that the payment would need to be made in cash, he was displeased and has not paid the money. The Mayor clarified that the individual was unhappy that he did not get the burial on the day he wanted. The Fiscal Officer explained that the Administrative Assistant reached out to the Street Commissioner on receiving a request for the cremation burial on Saturday, May 17<sup>th</sup>. She did not receive confirmation from him, and by the time it was determined this was not a good date for the Service Department staff, the individual had already planned the funeral mass and had family coming into town from out of state for it. The burial was rescheduled, but it was just the son and two sisters who were able to attend. The resident commented that there were advantages and disadvantages to living in a Village, and the manpower issue was a disadvantage in not having the burial when he originally wanted it. When the check bounced, he was contacted and said he would bring in another check but was told that the Village's policy was that it needed to be cash and include the non-sufficient funds fee. Again, he commented that this was another disadvantage of living in a Village and has yet to bring in the money. The Mayor asked how much he owed, and the Fiscal Officer said \$365. The committee discussed the potential need to address the payment portion of the Cemetery Rules and Regulations. Regarding the check, the Mayor offered to call the individual, whom he previously called to tell him he could not have the burial on the original date.

The committee discussed the pending state budget bill that contains provisions that would preclude villages and other municipalities from doing replacement levies. The Fiscal Officer explained that replacement levies are different from renewals, and the Village has not had one in her time with the Village. She explained the difference between the two types of levies. A renewal is based on the property values at the time the levy is passed, and a replacement changes the amount to current property values.

The Mayor referred to the agenda and asked about future variable costs. Canton said he touched on this topic earlier in terms of fixed costs, which will go up. His question was about the variable costs. He wondered if the big jobs would ever end, and whether there was a way to plan for them. The Fiscal Officer advised that Council had discussed strategic planning and the Village had a reserve study generated, the purpose for which was to look at things like the Service Department garage floors, doors, etc. and what must be done to maintain the buildings. It is unclear what committee is currently handling the reserve study. Canton asked about the reserve fund, and the Fiscal Officer stated it is the Large Equipment Fund that the Village is permitted to have for five years for large equipment. Canton clarified that the Village is not allowed to put a certain amount of dollars in a rainy-day fund, and the Fiscal Officer reiterated that the funds must have a purpose, and a time limit identified. Canton thought it was terrible that municipalities were not allowed the option of having an emergency fund. The Fiscal Officer explained that this would be taxing residents and then sitting on their money. Canton felt that it should be permissible if the municipality is fulfilling its obligations. The Fiscal Officer reiterated that the Village could put money aside, but it just must have a purpose identified. Porter explained that the rationale was that the Village should be collecting what it needs to function and spending that money with a little leftover. When the Village has had larger collections, it has done some bigger projects. Canton asked what had happened in down times, and the Fiscal Officer answered that there were no raises, the Police Department went to one officer rather than two on several shifts, etc.

The Mayor asked the Fiscal Officer about inside millage, which she said was \$733,102.

Canton adjourned the meeting at 8:31 a.m.

Finance Committee Meeting Minutes  
Friday, July 11, 2025, 9:00 a.m., Village Hall

Present: Chairman Canton, Council member Porter, Mayor Koons, Fiscal Officer Romanowski, Street Commissioner Young

Canton reviewed the agenda, which included the Fire and Ambulance contract, mitigating Road and Bridge collection, Budget Work Session dates, Finance Charge Policy, and Purchase Order process.

Canton began with the Finance Charge Policy. He verified the bills had been paid on time during the 19 years the Fiscal Officer had been with the Village. The Fiscal Officer said yes, and without finance charges. Canton asked if this had changed, and the Fiscal Officer said that within the last six months it had. Canton said it was his understanding that if Department Heads did not turn in bills in a timely manner resulting in a late charge, the Fiscal Officer was responsible to pay the late charge(s) personally. The Fiscal Officer concurred, adding that in March 2025, the State Auditor declared that finance charges, late fees, and interest were all the personal responsibilities of the Fiscal Officer. Canton thought this was unfair, but noted that as a teacher, he would be held responsible for students who got into a fight in his classroom. He suggested that all Department Heads submit their paperwork on time so the Fiscal Officer can pay the bills on time. The Mayor referred to the proposed policy and asked if the policy had been implemented. The Fiscal Officer said that it had been the policy since she started with the Village in that the bills are put in the Department Head's mailbox in Village Hall, and then the Department Heads match the bills with the purchase order (PO) and sign off on the accuracy of the bill, which signals her that it is good to pay. The Mayor had concerns about the policy and wanted to clarify it had not been adopted. The Fiscal Officer explained that this had been an internal policy. Recently Admin had begun to date stamp the bills when they go to the Department Head because Admin is not getting them back in a timely manner. The Mayor asked if any finance charges had been incurred yet. The Fiscal Officer replied they had not, but phone calls have been received questioning late payments. So far, the admin staff has been able to talk vendors out of charging the Village late fees and finance charges. However, they will only do this so many times. Recently, there was also an invoice admin was not receiving after repeated requests, which required contacting the vendor to email the invoice, and ultimately having to have the administrative staff drive to the location to pick it up. Canton clarified that there is not a written policy, but past practice is followed. The Fiscal Officer wanted the Department Heads to understand that if they do not get the bill back to the Fiscal Officer to pay, then they should be responsible for the finance charges, not her if they are holding up the process. The Mayor thought the policy looked fair and asked the Street Commissioner what happened with finance charges with his last employer. The Street Commissioner said the vendors did not charge the cities late fees. The Mayor concluded that there was no sense of urgency until now. The Street Commissioner agreed. Porter did not think the process sounded difficult. The Street Commissioner said he had not been bringing the bills every single day. The Fiscal Officer added

that the bills have sat in the Street Commissioner's mailbox for a week and a half. The Mayor verified the Chief knows about the policy, and the Fiscal Officer said he did, but there had been no issues with that him, or his predecessors or past Street Commissioners. It has only become an issue recently, and now that the State has officially said that late fees, etc. are on the Fiscal Officer personally, she did not want to take this on when it was not her fault. If there is a late fee, it should be up to the Department Head to fight it or pay it. The Mayor asked what would happen if the Department Head was gone for a week, and the Fiscal Officer responded that they should know what their bills are ahead of time and bills are paid twice a month. The Street Commissioner said that in the Service Department, every day is different. If he is not there, the employees need to get their supplies to keep the jobs moving. Porter asked if blanket POs could be used for things like that, and the Fiscal Officer concurred. She added that a PO can be cut to a specific vendor for a larger amount to cover the expenses. In the event of an emergency, a then-and-now PO can be cut, but it should not be on a regular basis.

The Mayor asked if the Solicitor wrote the policy, and the Fiscal Officer stated she wrote it and the Solicitor reviewed it, changing small items. The Mayor said this would take the Street Commissioner off the job to the desk. He asked who did the Chief's bills. The Fiscal Officer responded that the Chief does his own and all the previous Street Commissioners did the bills themselves as well. It does not take that long to do. The Mayor asked when the Fiscal Officer wanted the policy to take effect, and proposed July 15<sup>th</sup>. Porter asked if this was putting an unwarranted burden on the Street Department, and the Street Commissioner asked for clarification. Porter specified that he was referring to receiving invoices, date/time stamping them, and getting them over to the Fiscal Officer. The Street Commissioner explained that he will submit a request and then the Fiscal Officer will send him a PO, which he will come up to get and make a copy. Then he takes it and gets the product or has the receipt and attaches it to it. Ultimately, he brings them back to Finance. The Mayor asked if one of the Street Commissioner's guys could handle it. The Fiscal Officer pointed out that the Street Commissioner's job description states that it is the Department Head's responsibility. Porter said certainly but asked if one of the other employees could walk the processed bills over. Porter concluded that the Street Commissioner would rather have them do other work than bringing paperwork to Village Hall.

Canton asked if the Solicitor was going to draft legislation for the policy, and the Fiscal Officer explained that she wanted to get the committee's recommendation before doing that. Porter thought the committee could do that and noted that it is an internal policy, and was not sure an ordinance was needed. The Fiscal Officer concurred and added that a motion agreeing to the policy would suffice. Porter presented a hypothetical scenario with a late bill and finance charge and asked if the charge would be taken from responsible Department Head's(DH) pay. The Fiscal Officer explained that if a finance charge was incurred, the DH responsible would write a check directly to the vendor so that when the audit occurs, she can show that the Village did not pay the charges.

Canton asked the FO to email the policy to Council to notify them of the addition to the packet.

The Mayor said that since the Street Commissioner has problems with the policy, there will be a meeting at 10:00 on Tuesday with the Chief and part-time Administrative Assistant to get it squared away. The Fiscal Officer questioned why the part-time Administrative Assistant would attend, and the Mayor said he wants the part-time Administrative Assistant to start helping in the Street Department since she works in every other department. The Fiscal Officer advised that she reached out to the Street Commissioner twice offering to put the part-time Administrative Assistant on his schedule if he would meet with the Fiscal Officer to explain what he needed. That way, the Fiscal Officer could figure out the best way for the part-time Administrative Assistant to do the work. The Mayor said in his opinion, this was what they were going to go with, the Street Commissioner needed help with POs. He wanted the part-time Administrative Assistant there on Tuesday at 10:00 a.m. with the Fiscal Officer, Police Chief, and Street Commissioner to get this settled. Mayor said to the Street Commissioner, "Like it or not, you got the part-time Administrative Assistant, and she can start on the POs." The Fiscal Officer said she cannot start on the POs as she reports to the Fiscal Officer, and she was asking what the problem was. She asked the Street Commissioner twice in writing to meet with her to discuss the matter. She did not understand why this matter could not be discussed Department Head to Department Head, and why he avoided her. She was trying to work as a team. The Mayor said he asked the Fiscal Officer in January to have a meeting with the Chief and Street Commissioner about the PO process, and she did not do it. The Fiscal Officer said she did. The Mayor continued to say that he was calling the meeting in July. The Fiscal Officer interjected that she met with them twice. The Mayor answered that he asked her to get this done in January and it did not happen that he was aware of. By the March deadline, it had not happened. He concluded that there was definitely an issue, and the Fiscal Officer concurred that there definitely was an issue. Canton asked if the policy was not going to be passed at the upcoming Council meeting, and the Mayor said Council could pass it on Monday, but Tuesday they were going to sit down with the Fiscal Officer and the Street Commissioner because there was obviously a communication issue. The Fiscal Officer agreed there was an issue. The Mayor continued to say that the part-time Administrative Assistant was available and worked for every department except the Street Commissioner so she can be put in to help out on this issue.

The Street Commissioner said he had responded to the Fiscal Officer, and the Mayor responded that they should not get into that. They would meet on Tuesday. Porter offered that they just did not want people to pay out of their own pocket for what seems to be a relatively straightforward process.

Canton addressed the Fire and Ambulance contract. The Chagrin Valley Fire Department (CVFD) is asking for a three-year contract with a 12% increase per year. The current inflation rate is 2.4% and the Village just gave them \$75,000 to help modify their building. Canton reviewed the presentation, and understood where they were coming from, but in his opinion, a yearly 12% increase was pretty rich and suggested that the Safety Committee may want to look

for another avenue. Canton was told by a Russell Township Trustee, Jim Mueller, that their Fire Chief had been looking at this and felt he could give the Village a better deal. He did not know if that was the case, but doing some shopping would not hurt. Porter added that this is not the first time this has come up, and the matter was researched some years ago with Russell and Bainbridge Fire Departments. The question came down to response time. While he recognized the importance of response time, he felt that if the Village could get a proposal from Russell, it should be considered. The Fiscal Officer offered that she had heard Russell was not interested because they had responded to similar inquiries by the Village twice before and felt they were being used as a bargaining chip to get CVFD's prices down. Canton thought having a discussion would be prudent and acknowledged that response time was the key.

Canton reiterated that 12% per year was steep in light of current inflation rates. He understood the need to keep good people and that the surrounding departments paid a lot better. It is their responsibility to keep up with that, but periodically and not all at once. Porter thought there had been increases over the last contract, and the Fiscal Officer explained that when she first started with the Village, CVFD would come every three years and the first year they came with increases of 18%. The Council of the time found this unacceptable, which is how the Village persuaded CVFD to do 3 to 4% per year and at the end of the three years, they would end up in the same place, but it would be in small increments. That has how it continued. Canton suggested modifying the budget for next year to ensure the money is there. The Fiscal Officer said she had already done this. Porter asked if the increase was only for personnel, or whether it included equipment. The Mayor and Canton said it was for major operations, which is partly increasing salaries. The Mayor asked the committee if they would consider hiring a consultant to look into the matter. He thought they were amateurs. Canton noted that this would mean more money for a consultant.

Canton again expressed dismay at the increase, and Porter stated that the Village currently pays \$500,000. The Mayor said that currently the Village pays \$1,800 per day and it will increase to \$2,500. Porter addressed response time, and the Street Commissioner said he would look at the distance from the fire station to the furthest point in the Village from that fire station for response time for Russell and Chagrin. He thought it was apples to apples from downtown Chagrin Falls to Ashleigh versus Russell going to Sheerbrook. Canton noted that quality of coverage was paramount, and response time is the most important thing. The Mayor said if the committee did not want to hire a consultant, he suggested they get an expert opinion someplace like the people in the community who work in the fire departments. He suggested talking to Hunting Valley or Bentleyville. They are far away and probably looking at the same thing. Half of Moreland Hills uses CVFD, and the other half uses Orange. There were a lot of variables, and he thought they needed help. He suggested having a citizens committee. Mike Carroll works for Lyndhurst and the guy down the street works for Solon. They could get guidance from those people. Porter said that Carroll was involved last time around, and his opinions were compelling.

The Fiscal Officer stated that this year the Village budgeted \$531,000 for Fire & Ambulance and next year for the Tax Budget, it is \$611,000. Porter concluded that the question is whether Russell can do it at a similar response time for less than this amount on a three-year contract basis similar to CVFD. He suggested contacting the Trustees to get a hold of the Russell Fire Chief and ask for a proposal to replace CVFD. Response time and price differential were discussed.

Canton asked about the reaction of the other municipalities who attended the CVFD contract meeting, and the Mayor said they were shocked. However, most people still said CVFD was the best for them. The Village, however, has options. Canton had no qualms about the quality of service received from CVFD and recognized it is imperative that firefighters have the best equipment and training and realized that costs money. However, he thought they may have to sharpen their pencil. The Fiscal Officer understood that prices go up but questioned why they waited until July to share that the cost will go up \$70,000 and 12% per year. They should have told the Village ahead of time for planning purposes. The Mayor offered that this is early for them. The Fiscal Officer pointed out that the Tax Budgets are due in July. The Mayor said the next meeting is on August 13<sup>th</sup> at 6:00 p.m.

Canton asked what a reasonable percentage increase per year would be. Porter proposed a number around the inflation rate like 4 or 5%. The Street Commissioner said 6% at the most. For a three-year contract, Canton proposed 4%, 4%, and 5 or 6%. The Mayor said that this is the same problem the Village faced with Chagrin Valley Dispatch (CVD). The committee discussed the expense of the Village having its own fire department. Canton proposed that the participating municipalities collaborate on a counter proposal. The Mayor said he will deal with the Russell Township Fire Department. Response time was again discussed. The Street Commissioner proposed splitting the services between two fire departments as Moreland Hills does.

The Mayor considered whether a conversation should occur with the Lantern regarding the correlation between the Lantern being understaffed and increased calls to CVFD.

Regarding the topic of mitigating the Road and Bridge levy, the Fiscal Officer explained that this was how Council mitigated the property tax increases for the past two years by decreasing collections on the levy. If Council wishes to do this again, the County Auditor's Office must know by November. She thought it would be best to first have the Budget Work Session before a decision is made. She suggested having the Budget Work Session in mid-September after the Budget Commission hearing to allow time to pass the legislation regarding levy collections. Canton asked the status of the State House and property tax. The Fiscal Officer attended a meeting with the Budget Commission which explained that the group petitioning for the end to property taxes is professional and should be taken seriously. However, they did not obtain enough signatures for it to be on this year's ballot, but they are preparing to get it on next year's. Canton stressed the importance of educating the constituents about the reality of eliminating property taxes. The Fiscal Officer concurred and said this was the message of the Budget

Commission, and it was necessary to educate the public about what their tax dollars pay for like roads, police, etc. The Budget Commission also encouraged Council to notify their representatives and senators that they need to seriously look at this issue.

The Fiscal Officer suggested establishing a Budget Work Session date at the July 14<sup>th</sup> Council meeting. Porter suggested September 22<sup>nd</sup> at 5:30 p.m. before the Council meeting.

The Mayor asked if the \$685 received from the opioid settlement went into the budget. The Fiscal Officer replied that it goes into Opioid Fund. The money was earmarked to be used for dealing with opioid issues and the county was supposed to form a committee to develop a plan which included Village involvement. She will have to reach out to the county to determine the status.

Canton addressed Village entrance signs that had been taken down. The Street Commissioner explained that some had been damaged. The Mayor asked the Street Commissioner to bring one in for Council to see. The Fiscal Officer advised that repair of the signs that are damaged by motorists should be paid for by their insurance company.

The Mayor asked about the NOPEC grant money. The Fiscal Officer said the Village can let it accrue for two to three years.

Regarding the Treasury Investment Board, the Mayor said that Ike Tripp wanted an agenda, the materials in advance, and the minutes of the previous meeting. He also wanted the Village's investment policy statement, which the Fiscal Officer said she emailed to all members after the last meeting.

Porter asked for the status on the solar panel tax credit. The Fiscal Officer explained that the Village does not qualify for the grant for 2024 because the project was not in place and in service until 2025. It is necessary to fill out a 990T for 2025, and she is not clear on how it will all work. The 990T must be filed by the 2025 deadline. Porter noted that it may be getting to the point that the efforts outweigh the benefit.

Canton adjourned the meeting at 9:49 a.m.

**Finance Committee Meeting Minutes**  
**Friday, August 8, 2025, 8:00 a.m., Village Hall**

**Present:** Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Police Chief, Mayor Koons

**Financial Overview and General Fund Status**

- Current balance: Approximately \$4.6 million, the highest since FO began tenure. FO recalled the balance was only \$900,000 when she started with the Village right after the park purchase.
- The balance is temporarily high due to real estate tax distributions and income tax collections and is expected to decrease by the end of the year.
- FO transferred \$600,000 from Huntington to Star Ohio for the higher interest rate. By FO monitoring balances and moving money, the Village earned close to \$11,000 in interest in July.

**Project Updates and Budgeting Considerations for 2026**

- Salt Building: Estimated cost is just over \$700,000 plus engineering. The start date is still uncertain but if it carries over to 2026, the Village will encumber the expense and will not have to budget it again in 2026.
- Bell Road East paving: Estimated engineering cost for prep work is \$100,000 to be done this year. FO is not sure where that stands at this time. This project includes both NOACA funding and an OPWC grant which has a loan attached to it. FO will meet with the Engineer to clarify deadlines, funding sources, loan, payments schedule, etc.
- Trails: The Mayor asked the FO where the money for the trails would come from. FO explained that per the 2026 Tax Budget, there would be approximately \$35,000 available for appropriation. Deciding where the money would come from would be Council's decision and until the 2026 Budget Work Sessions were underway and the discussion held, she could not determine where the money would come from. Likely, the Village would have to give up one thing to get another.

**Potential future projects discussed by various committees**

- FO said many projects and purchases are mentioned by the various committees throughout the year. Just because items are discussed, does not mean it is budgeted for until Council approves the budget. Council will begin the 2026 Budget meetings on Monday, September 22<sup>nd</sup> and it is a clean slate as to what Council will budget for 2026.
- FO will forward a list of items she has noted discussed in various committees throughout the year as oftentimes things are discussed, and then totally overlooked at budget time. While this may not be a complete list of all items / projects to be considered, it is a starting point and reminder to officials. FO encouraged proactive planning across committees to ensure budget priorities are not lost between meetings and budget finalization.
  - Walking trails (this has a NOACA grant attached to it. NOACA grants do not have a drop-dead deadline and per the Engineer, can be held for sometimes 2-3 years).

- Police Department expansion
- Service Building garage bay doors
- Service Building garage floor
- Service Building brick pillars
- Paving campus parking lot after the salt dome is constructed
- Park platform
- Park burn
- Fire and Ambulance agreement
- Crosswalk(s)
- Bocce ball court
- Maple Ridge sewer project
- Hazelwood sewer project (~est. \$500,000)
- Vehicles
- Large equipment purchases
- ADP / IT costs – real expenses moving forward given the sign of the times
- New microphones for chambers
- Manorbrook Phase 2
- Ongoing playground mulch

### **Fire and EMS Contract**

- Ongoing discussions with the fire department. Council Member Canton will attend the CVFD meeting on August 13<sup>th</sup> to get the updated cost numbers.
- The Safety Committee is handling the Fire and Ambulance agreement and talking to Bainbridge and Russell to gauge interest in providing services and obtaining cost estimates.

### **Late Fee Policy**

- The Solicitor updated the proposed policy with the ORC section as requested. It is in Council packets for consideration of approval at the 8/11/25 Council meeting.

### **Miscellaneous**

- FO explained Verdantas requires Work Orders with estimates of engineering costs be approved by Council per project. Three are on the agenda for the 8/11/25 Council meeting.
- FO included a list of contracts that will be expiring this year in her report to Council for the 8/11/25 meeting so that the appropriate associated committee can address the renewals.
- Emphasis placed on the importance of accounting for engineering costs, contract renewals, and equipment reserves in long-term planning.
- The committee reviewed the proposed new Solicitor agreement. There were no issues. This will be put on the agenda for the first meeting in September.
- Budget Work Session is set for September 22, 2025 @ 5:30 p.m.
- The next Finance Committee meeting is scheduled for Friday, September 12, 2025 @ 3:15 p.m.

Canton adjourned the meeting at 8:31 a.m.

**Finance Committee Meeting Minutes**  
**September 12, 2025, 3:15 p.m. Village Hall**

Present: Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Mayor Koons

The Finance Committee meeting was called to order at 3:15 PM.

**Trails**

- The NOACA grant is reimbursement-based: the Village pays invoices and receives 80% reimbursement.
- If the project cost was \$1M; Village share approx. \$200,000, but it is possible the Village's share could exceed this.
- Project to be completed by end of 2027. However, Engineer had indicated NOACA funding deadline is more flexible than OPWC for example.
- Mayor said it is not necessary to do what the committee recommended – can just do from Gurney to the park which is what the grant was for.
- Debate over path width: 5 ft vs. 8 ft. Wider paths improve safety but raise costs.
- Alternative route via BOE and private property discussed for safety and access.
- **Action Items:**
  - FO to confirm reimbursement procedures with NOACA.
  - Engineering costs to be clarified and amendments to 2025 budget.

**Bell Road Loans/Grant/ Etc.**

- Funding Overview:
  - Total estimated project cost: \$1.44M.
  - NOACA grant: \$1M+.
  - OPWC grant: \$300,000.
  - OPWC loan (0%/20 years): \$50,000.
  - Estimated Village portion: ~\$361,000, due 2026.
- Due to OPWC funding, project must be completed by 12/31/26.
- Past practice was to pay off the loan early to avoid long-term debt.

**Budget Worksheets**

- General budget: FO had no significant changes unless CCL has something.
- Service Dept: added another +\$50,000 for garage doors since Tax Budget review.
- Fire & EMS: awaiting decision on provider. Currently \$630,000 was allocated for Tax Budget.
- HR Committee to review salary increase scenarios Oct. 7<sup>th</sup> and make recommendation following that.
- **Action Item:** FO to prepare worksheets for budget work session.

**Fire & EMS Contract Issues**

- Chagrin Valley Fire proposed 12% annual increases plus loss of EMS billing revenue which was approximately \$130,000 in 2024.
- Members expressed concern with CVFD staffing and they lacked phased planning in developing the contract.
- Russell Township identified as possible alternative provider. One benefit would be saving money.

- Mayor thought it was a bad idea to request a comparison at this point. Village had three years to get ready for this. Representatives from the six communities agreed to the 12% increase at the meeting with the FD in August. Considerations included loyalty, fairness, and timing of exploring alternatives. Mayor did not think it was fair to other communities or Russell FD. Porter said he felt constituents deserved for the Village to do its due diligence and explore options before deciding.
- **Action Items:**
  - FO to include \$700,000 placeholder for fire services in budget.
  - Mayor to send copy of correspondence sent to Russell to Council.

### **Mitigation of Road & Bridge Levy**

- Current Status: Levy collection reduced to 0.5 mills for past two years (instead of full 1.5).
- Options Discussed:
  - Resume full collection (~\$242,000).
  - Continue with reduced collection (~\$84,000).
  - Phase-in approach (0.75 mills, then increase gradually).
- Action Item: FO to provide financial impact scenarios for budget session.

### **Large Equipment Reserve Fund**

- Established in June 2022 for 6 years (\$100,000 annually).
- Will total \$600,000. By June 2028 the unspent balance must be reverted to general fund.
- Street Commissioner requesting \$365,000 in 2026 for large equipment purchases.

### **9/22/2025 Appropriations Amendments**

- Verdantas Engineering requires work authorizations for each project phase. Helps ensure council oversight of additional costs (engineering can add \$50,000–\$70,000 per project). Engineer preparing work authorization for additional trail engineering.
- Amend for the garage door that was approved
- Amend for the signs for the Village

### **Dredging & Stormwater Management**

- Proposal: Create a stormwater line item for dredging. The Village would contribute in whole or part to dredging projects being done by HOAs and private pond orders to deal with silt build-up.
  - Village would fund 80% of Sugar Bush dredging (~\$33,950); HOA covers 20%. Sugar Bush to agree to licensing agreement for pond measurement.
  - Paw Paw HOA also open to similar arrangement.
- **Action Items:**
  - Solicitor to draft licensing agreements for pond monitoring.
  - Committee to review dredging budget amendment at Sept. 22nd Council meeting.

### **Financial Position**

- Cash Report:
  - US Bank (Meeder) \$1.1M
  - STAR Ohio: \$2.7M.
  - Huntington Bank: \$950,000 (being monitored for liquidity).
- FO actively monitoring for liquidity.

Meeting adjourned at 3:53 PM.

**Finance Committee Meeting Minutes**  
**October 2, 2025, 2:00 p.m. – Russell Township meeting room**

Present: Chairman Gerald Canton, Council Member Mark Porter, Council Member Chris Berger, Trustee Jim Mueller, Trustee Kristina Port, Trustee Christopher Hare, Fiscal Officer Karen Walder, Assistant Fire Chief Nick Sambula, Fiscal Officer Danielle Romanowski

The Finance Committee attended the Russell Township meeting to give an update on the Hemlock Culvert Project status as well as to request a quote from the township to provide Fire and Ambulance services to the Village for 2026-2028.

Council member Porter addressed Russell Township Trustees Jim Mueller, Kristina Port and Christopher Hare. The estimated quote for the Hemlock Culvert project is \$92,400 with a grant for half the cost up to \$46,200. The Village bid opening for the project is October 3<sup>rd</sup> at 12 noon at Village Hall. The next Council meeting is October 13<sup>th</sup> where it is expected Council would accept a bid. Port asked if the Village could let the township know Council's decision so they could address the issue at their October 16<sup>th</sup> meeting. Porter stated the Village would be in contact with the township on October 14th.

Port asked that a copy of the Village's grant paperwork be forwarded to the Township so they could review it. Fiscal Officer Romanowski said she would forward it.

Porter addressed the Trustees and stated that he, Canton and Berger were in attendance to represent the Village in asking the Township for a quote for Fire and Ambulance services for 2026-2028. He explained that the Village's current contract with the Chagrin Falls Suburban Volunteer Fireman's Association (CFSVFD) expires December 31, 2025. The proposed contract includes a 12% increase each year compounded over the next three years. By the end of year three, the approximated cost will be close to \$800,000. He knows the Village receives assistance currently from the township for mutual aid and the response time is good.

Porter explained that the Village is currently working together with the township on the Hemlock Culvert project and may be able to partner on other projects and issues in the future. He said the Village and Township have a good working relationship and perhaps they could work together with Fire and Ambulance services as well.

Port said she attended a recent Village meeting where the Fire and Ambulance issue was discussed. She heard positive feedback about Russell Township and believes response time and the EMS claw back should be a part of the conversation going forward. Porter stated the Village currently also pays Chagrin Valley Dispatch (CVD) approximately \$50,000-\$60,000 per year for dispatch services which they could get for free from the Geauga County Sheriff's office. The Village recently moved its Police dispatch from CVD to the Sheriff's office, and it was a seamless transition.

Mueller said the Fire Chief would need some information from the Village in order to put together a proposal. He said he wanted to make a motion to proceed ASAP to get the necessary information gathered and a proposal put forward.

Hare said the request said 24/7, 365 staffing, and comparable vehicles. Mueller said they needed the Fire Department to work with the Village to gather the detailed information to put together a proposal. Mueller said he spoke to the Fire Chief who said they received 98% of the information they needed from state reporting made by the community. The remaining information needed would need to be provided by the Village.

Fiscal Officer Walder said she supports investigating the costs but doesn't think it should be done in an artificial timeline. It would take time and resources of the Fire Department, Fiscal Officer, Legal, etc. to investigate and

review. She did not know if the current staff and equipment would be ready to start 1/1/26. She also stated she did not know what the contract would look like. She did not want to put the communities in a bind or the Russell Township residents to suffer.

Mueller stated the Chief said they could do this and that the Village and Township shared fire services until 1976. He did inform Porter that the Village has its own legal counsel, but the Township uses the Prosecutor's office, and sometimes there can be a delay. Porter said if the numbers came back favorable, the Village could have its Solicitor draft the contract and Russell Township would have their legal review it.

Assistant Fire Chief Sambula stated the Township already does automatic aid for the CFSVFD on a regular basis. Russell Township goes to all fire calls, smoke, gas, etc. They do not go to carbon monoxide calls for automatic mutual aid. He said last year Russell Township went to 80-90% of South Russell Village fire calls as part of automatic aid.

Mueller said he was not going to let this opportunity slip away. If the numbers looked good, the Village could have their Solicitor prepare the contract and Russell Township's legal could review it.

Assistant Chief Sambula said he understands this is a sensitive matter, but that the Russell Township and the CFSVFD have worked well together for the past 50 years, and they respect them as a department. They train and work well together. Regardless of what happens, the relationship between the two would remain positive to serve the greater community as a whole.

Porter said he wanted to make it clear that the Village approached the Township for a quote, the Township did not try poaching the Village.

There was discussion about response time and whether it would be comparable to CFSVFD and if the traffic light in the Village would change by the sirens of emergency vehicles. This would be researched.

Port said the Russell Township Fiscal Officer would need to be kept in the loop regarding equipment and personnel costs. Fiscal Officer Walder said the Board approved the budget for 2026 and the Township received its Certificate of Estimated Resources. She said perhaps this should be pursued for 2027 to allow time to adequately plan. She is very uncomfortable with a change of possibly a half a million dollars with no specifications. The township did a strategic study for \$20,000 and now would be diverting resources to this initiative.

Port said sharing services with another community may be a good idea. She said the Fire Department can look at what they need to do, and it might be a good time to review the points and factors of the plan.

Mueller said he didn't want to miss the opportunity due to bureaucratic nonsense. In 2013 this could have saved \$300,000 for the Village and would have benefited both communities. He is willing to ask the Prosecutor to review legal or he would like to go to outside counsel. He said this is a good opportunity rather than placing another issue on the ballot that would cost the taxpayers more.

Hare said he was okay with extending help as long as there was no harm and not taking anything away from the Russell Township residents. Russell Township is already providing mutual aid to South Russell.

Fiscal Officer Walder said she did not want Russell Township to subsidize this additional expense.

Porter replied that the Village is not asking Russell Township to subsidize the expense, he is asking for a proposal for services.

Mueller made a motion that the Board of Trustees directs the Russell Township Fire Department leadership to pursue informational inquiries and subsequently to prepare a bid for the Russell Township Fire Department to provide the Fire/EMS services as requested by South Russell Village, seconded by Port. Roll call vote, ayes all.

Village officials thanked the Township officials for approving the preparation of a proposal and excused themselves from the building. The committee members agreed they would like to work with the township in a manner where the township would not incur any out-of-pocket upfront costs.

Meeting adjourned at 2:58 PM.

**Finance Committee Meeting**  
**10-7-2025 3:15 p.m. Village Hall**

**Present:** Chairman Canton, Council Member Porter, Mayor Koons, Fiscal Officer Romanowski, Engineer Haibach.

**Visitor:** Misha Alexander

Chairman Canton called the meeting to order. The Fiscal Officer reported she was working on the budget and there were still a lot of unknowns. Due to the uncertainty with the fire and ambulance contract, she budgeted for the proposed Chagrin Valley Fire Department (CVFD) contract. She would need to amend the Certificate of Estimated Resources with the county because she had accounted for all the EMS billings, which would not be the case if the Village goes with this contract. Additionally, the Chief put in \$20,000 for phones, but it appears it may be more. With the paving of Bell Rd. east, the Village now knows that there will be charges for Ohio Department of Transportation (ODOT) to administer the project as well as the expense to engage a third-party reviewer. The same is true for the trails. These were unplanned costs. For Bell Rd. east paving, it will be about \$165,000 for ODOT admin plus third-party costs, which were not budgeted. Porter asked about the third-party reviewer and the Fiscal Officer explained that the Village must advertise statements of qualifications. Council must approve this at the October 13<sup>th</sup> meeting and decide the dates it will run. The Engineer offered to provide contact information for some additional businesses to send the advertisement as well. He explained that the third-party reviewer is a firm that is qualified for ODOT surface level design. This process is new and just began with ODOT last year. The Fiscal Officer said this was an unexpected cost and she had no idea how much it would be. The Engineer said there would not a lot of review work and thought perhaps it would be \$5,000 - \$6,000, although ODOT thought it would be more. He suggested using \$10,000 as a placeholder. The Engineer summarized that the purpose of the third-party reviewer is to review the plans and confirm they meet all ODOT's design criteria and do not appear to have any glaring defects. Then the project is bid and managed by ODOT. This will occur in the first quarter of 2026. Paving will occur in September/October 2026. Porter speculated that the Village would then be doing its Road Program before the Bell Rd. east project begins. The Engineer said yes, but that would depend on finances and whether the Village elected to do a Road Program.

Canton noted that in doing Bell Rd. east, it would behoove the Village not to add silt to Paw Paw Lake. The Engineer advised that there will be no digging, and it will be all pavement work. Silt fences would not be needed. There will be road grinding, repairs made, and repaving of the road. The Mayor clarified that this was grinding but not recycling, and the Engineer agreed and added that there will be chipseal. Porter asked what the Village's share of the paving project will be, and the Fiscal Officer said the Village's share is 20% and the Village is receiving \$1,019,000 and then \$300,000 from OPWC. In reality, the Ohio Public Works Commission (OPWC) funding is really just paying for ODOT. The Engineer thought the project would come in around \$1.23

million and the Village will get 80% up to \$1.2 million. Porter thought the Village's share would be \$250,000 to \$300,000.

Porter noted that the 2025 Road Program would be paid this year, and Bell Rd. east would be next year. The Engineer added that Hazelwood Storm Sewer project and roadway repair will also be happening. Porter suggested notifying residents of the upcoming project. The Engineer explained that the Hazelwood storm sewer project has a \$700,000 estimate. OPWC will pay half, which consists of a \$300,000 grant and a \$50,000 0% loan. The Village's share will be the matching \$350,000 which is in line with the Road Program amount. The Fiscal Officer verified that this project could not be awarded until July 1, 2026. It would start in September 2026 and go through the spring of 2027. The Engineer explained that only the OPWC preapplication had been submitted so far for the Hazelwood storm sewer and roadway project. If the Village does not think it will have the money to do it, the Engineer said he could submit an even stronger application for it next year. If the Village is interested, then legislation, etc. would be done for the final application. This would not be until after October 15<sup>th</sup> and before December 15<sup>th</sup>. The Fiscal Officer recognized that some of these expenses would hit in 2026 and asked how much this would be. She also recalled the Engineer saying that the Village should have budgeted some money for this year. The Engineer agreed and said \$50,000 in 2025 if the Village wants to move forward with it. The Fiscal Officer verified it would be another \$85,000 in 2026 just for engineering, design, and full-time inspection for the underground work. She verified that the project would begin in 2026, and the Village must budget for the whole thing in 2026 and encumber it over to 2027. The Engineer agreed.

The Fiscal Officer said that ODOT administrative and the third-party reviewer costs are uncertain for the trails because the project is not in the queue, but is estimated to be 15%, which would be about \$150,000 plus the third-party costs. She thought this project would be happening in July 2027. Porter said that Council received a recommendation from the Safe Bicycle and Pedestrian Transport (SBPT) Committee as to where the trail should go and how it should be set up. The Engineer said no one had shared this information with him. Porter explained that at the at the last meeting they voted in favor of a trail from Spring drive, cross the street, down the south side by the park, up the hill by the Cemetery, continuing up to the east on the south side of Bell Road essentially to the corner lot. He thought plans will need to be forthcoming sooner rather than later. The Engineer agreed and said that survey work needed to be done. The Mayor said he thought they wanted to look really hard at the whole idea of putting it on the south side and he thought it was a big mistake. The Engineer said there were compelling arguments for and against either side. There was further debate about which side to put the path on, and the Fiscal Officer reminded the committee that this was a Finance Committee meeting. Regarding the trails, the Fiscal Officer asked what expenses the Village could expect for the trail in 2026 if the project does not start until 2027. The Engineer said there would be surveying, but he would need to speak to Rich Washington about preparing those numbers. There was further discussion about the portion of the proposed trail that would run through the park and the necessity for the Village

to pay for this separately. Porter noted that the Village would be paying some amount for the trail from Alderwood to Gurney, which is not very far, and it would be partially funded by the Northeast Ohio Area Coordinating Agency (NOACA) but wondered if the Village would end up paying a lot more for the rest out of pocket. The Engineer would need to compile numbers to provide a fuller financial picture. Porter noted that there is a recommendation from the SBPT Committee that Council needs to vote on, but currently there is no officially adopted path for the trail.

The Fiscal Officer explained that in her report to Council for the October 13<sup>th</sup> meeting, she will have a list of the items that are still hanging out there in terms of the budget and hopefully have a draft budget at the second meeting in October. For the month of September, the cash balances were down \$157,000 from the previous month. For the year, the Village is up \$1.2 million. As of that morning, there was \$800,000 in Huntington and the rest in Star Ohio and Meeder. She moved \$200,000 from STAR over to Huntington.

Canton addressed finances for the Fall Festival. He verified that \$10,000 was budgeted for the event and asked how much it cost this year. There was discussion about the lack of hotdogs at this year's event. The Fiscal Officer verified that \$10,000 was budgeted and as of 10-7-2025, it was just over \$6,000 spent.

The Mayor brought up that the Police Chief had obtained four quotes for tree trimming around the solar panels for the school signals and wanted to know if they could make the process easier for the chief. With the garage doors, they have gotten many quotes and now contractors will not provide the quotes because they don't hear back or get the job. The Mayor wanted to know if there was a way to give the department heads some freedom to just go out and get the job done. He reiterated that the Chief got 4 quotes for a \$1,400 job. The Fiscal Officer asked if the Chief complained, because this has always been the practice. There is due diligence in ensuring they are spending the right amount on something. With garage doors, one person will come in at \$30,000 and the next one at \$15,000. Why would they not compare? The Mayor countered that the Chief did not have the freedom to hire Joe's Tree Service at \$1,400. Canton asked if there is a threshold for quotes. Porter stated that department heads have budgetary authority within their budgets and can make decisions on expenses less than \$3,000. The Mayor asked again if the Chief could not have just gone out and hired someone, and Porter responded he could if it was in his budget. The Mayor added that Council also had to approve an ordinance for the tree trimming and it seemed like a lot for \$1,400. The Fiscal Officer explained that the ordinance was needed because there was an agreement with terms.

Porter advised that CMG told the Street Commissioner that the quote for dredging Sugar Bush was still good. Would the Village want to do that this year or spring of next year? \$33,950 was budgeted for next year. The Mayor asked whether spring or fall would be better for the project, and the Engineer said neither is better than the other. Porter said the quote was an 80%-20% split between the Village and Sugar Bush and included dredging and improvements like the

expansion of the silt pond. The Engineer did not think the silt pond was being expanded and explained that the scope of the work was to take the silt pond sediment back down to zero and address the sandbar that is in the lake itself. Porter questioned whether it should be done this year or next year from a finance perspective and suggested doing it before the winter if there was money and the quote was good. The Engineer thought they should consult the contractor and suggested the Street Commissioner make this inquiry. Regarding the financial aspect, the Fiscal Officer thought there was money in the budget under Storm Water. Porter explained that the Village would pay the contractor, and the HOA would pay the Village the 20%. The Fiscal Officer asked why the HOA could not pay the contractor directly for their share. Porter supposed they could, but the contract is with the Village and CMG. The Fiscal Officer said this would involve amending the Certificate because Sugar Bush would be paying part. Porter said it would be a reimbursement to the Village.

Canton adjourned the meeting at 3:54 p.m.

**Finance Committee Meeting Minutes**  
**November 21, 2025, 3:15 p.m. Village Hall**

Present: Chairman Canton, Council Member Porter, Council Member Berger, Fiscal Officer Romanowski, Solicitor Matheney, Misha Alexander

The meeting was called to order at 3:17 pm

**Transfer from STAR Ohio to Huntington:**

- On November 14, \$500,000 was transferred from STAR Ohio to Huntington Bank to fund upcoming expenses.

**Competitive Bidding:**

- Fire and emergency services contracts are exempt from standard competitive bidding. This exemption exists to allow municipalities flexibility in urgent or emergency circumstances.
- Professional services (architects, engineers, attorneys, accountants) are not subject to competitive bidding.
- Joint purchasing programs (e.g., playground equipment purchases) can be used in lieu of bidding because vendor vetting is completed through the program.
- Current Competitive Bid threshold is \$77,500 for 2025, increasing 3% annually.
- It was suggested that a lower threshold (initially \$5,000) should be required of comparative quotes.
- Items to be considered:
  - Lower limit below which quotes are not required.
    - Concern that \$5,000 is too restrictive and would burden department heads, especially in urgent operational needs (e.g., cemetery burials, equipment repairs).
    - Suggestions ranged from \$3,000 to \$10,000; consensus favored \$10,000.
  - Between \$10,000 and \$50,000:
    - Require three written quotes, if reasonably obtainable.
    - Allow exceptions if only one vendor provides a quote (sole source situations).
  - Over \$50,000:
    - Full competitive bidding is required unless state bid / joint purchasing / safety exceptions apply.
- Examples given:
  - Sugarbush dredging project had only one available vendor.
  - Tree removal project: Chief solicited multiple email quotes even though it was well under the bidding threshold; last-minute quote offered significant savings.
  - Copier purchases: historically handled via 3 quotes even when below major thresholds.
- Solicitor will revise the draft ordinance to reflect:
  - \$10,000 minimum threshold
  - \$50,000 upper limit for comparative quote requirement
  - Clarification on state-bid and joint purchasing exemptions
  - Ordinance to be forwarded to Finance Committee prior to future council action.

**Adjustments for 2026 Draft Budget**

- FO reviewed budget adjustment summary sheet. This was included in council packets for review.
  - Several funds exceed certified county budget figures: Street Maintenance, Special Road, Permissive Tax Fund
  - Temporary reductions will be made until year-end cash balances are certified in January.

### **Bike & Pedestrian Trail**

- Updated cost estimates received:
  - North Side: approx. \$1.4 million
  - South Side: approx. \$1.8 million
- Grant contribution maxes out at \$800,000.
- Discussion emphasized need for further committee review before budgeting engineering costs.

### **2026 Salary increase recommendation**

- HR Committee recommends a 4% payroll increase for 2026.
- Justification:
  - 0% healthcare premium increase
  - No increases in pension or other payroll-related costs
  - Inflation alignment
- Budget worksheet draft has been updated to reflect 4% pending council approval.

### **Remote Check Scanning Proposal (Huntington Bank)**

- FO reviewed benefits of changing to an electronic remote scanning of bank deposits.
  - Deposit transaction cost and per check cost is less to do electronically.
  - Scanner copies checks and prepares reports for reference
  - No staff time to travel to and from bank
  - Check deposits could be made daily. Cash would still have to be deposited in person, but is not frequent.
- Committee agreed to have the Solicitor review the agreement.

### **Policy Consideration: Handling Cash Payments Without Pennies**

- Due to the federal government stopping production of the penny, the Finance committee should consider a rounding policy.
- Traditional model discussed:
  - 0–2 cents → round down to .00
  - 3–4–5 cents → round to .05
  - 6–7 cents → round down to .05
  - 8–9 cents → round up to .10
- To be further reviewed in 2026.

### **December Council Meetings**

- FO explained that the last regular council meeting of the year is scheduled for December 8<sup>th</sup>.
  - She will be asking Council to consider a proposed Special Meeting, perhaps the morning of December 29<sup>th</sup> to wrap up any end of the year items – such as approving the Hemlock project payment which the invoice and paperwork isn't expected prior to December 18<sup>th</sup>.
  - IT is easier to cancel if it is not needed, but better to have it scheduled.

Meeting adjourned at approximately 4:12 PM

**Finance Committee Meeting Minutes  
December 11, 2025, 3:15 p.m. Village Hall**

Present: Chairman Canton, Council Member Porter, Fiscal Officer Romanowski, Solicitor Matheney, Chief Rizzo

The meeting was called to order at 3:17 pm

**Overview and Financial Context**

The Finance Committee engaged in discussion regarding the Village's near- and long-term financial obligations and the increasing pressure these obligations are placing on existing resources. Members expressed concern that, given the scale of upcoming expenditures—including Fire and EMS costs, major road and infrastructure projects, and the proposed Bell Road shared-use path—the Village may need to consider new revenue sources, potentially including future tax levies.

It was emphasized that while current cash balances appear stable, this is largely due to the timing of projects rather than a reduction in commitments. Several large projects have been delayed or are pending, meaning expenditures are expected to accelerate in the coming year rather than diminish.

**Bell Road Shared-Use Path – Status and Concerns**

Committee members voiced concern that significant funds have already been spent on engineering and planning without a formal Council decision to proceed with construction. Past expenditures were reviewed, including multiple engineering contracts, none of which are covered by the anticipated grant funding.

The Committee discussed the lack of a clear “go/no-go” decision point and questioned when Council should formally determine whether the project will move forward, rather than continuing to incur planning expenses indefinitely. Members noted that this uncertainty creates financial risk, particularly in light of other major capital needs.

**Bell Road Trails**

The Safe Bicycle & Pedestrian Transport (SBPT) Committee's recommendation to locate the path on the south side of Bell Road was reviewed. While this option carries a higher estimated construction cost—approximately \$1.8 million, likely exceeding \$2 million when fully realized—it was repeatedly characterized as the safer alternative.

Key safety considerations included:

- Fewer road crossings for pedestrians and cyclists.
- Reduced exposure to traffic compared to a north-side alignment, which would require multiple crossings.
- The ability for users to park at the park and access the entire path without crossing Bell Road.

Engineering implications were discussed, particularly near the cemetery and existing steps. Options such as retaining walls, barrier curbs, step modifications, and realignment of the path closer to the roadway for short sections were reviewed. While these adjustments present design challenges, the consensus was that even with these constraints, the south-side alignment would be safer than current conditions where pedestrians are forced onto the roadway.

The Committee reviewed the financial structure of the project:

- An estimated \$800,000 grant would apply only to construction.
- All engineering, legal, and administrative costs are excluded from grant eligibility.
- Even with grant funding, the Village would likely be responsible for at least \$1 million in local funds.

Given the funding gap, the Committee discussed whether a voter-approved levy should be pursued. Members generally agreed that if the project is to move forward, residents should have a direct voice on whether they are willing to fund it.

Key points included:

- A levy could be structured as a short-term levy (e.g., five years or less) specifically for the path and its maintenance.
- It is preferable to seek voter approval before construction begins, rather than after committing funds.
- The November general election was viewed as more favorable than a primary election due to higher voter turnout.

The Committee discussed statutory timelines, noting that levy legislation would need to be initiated months in advance, including certification by the County Auditor and formal Council action.

The Committee discussed next steps and recommended that:

1. Council formally accept or reject SBPT's south-side recommendation early in January, after new Council members are seated.
2. If Council approves moving forward, it should simultaneously begin discussing financing options, including whether to place a levy on the November ballot.
3. The issue should be introduced at an upcoming special meeting to give Council adequate time to consider the implications before formal action is considered.

The Committee stressed that continuing to spend money without a definitive decision is unsustainable and underscored that transparency, fiscal responsibility, and public input should guide the next steps.

### **Broader Capital Planning and Financial Pressures**

Other significant upcoming projects:

- Salt barn construction
- Hazelwood project (with partial grant funding but substantial local cost)
- Bell Road East and future Bell Road West improvements
- Stormwater projects
- Deferred paving and parking lot work

Members emphasized that these cumulative obligations leave insufficient reserves to absorb the cost of the shared-use path without additional revenue.

### **Contracts, Purchasing, and Internal Controls**

The Committee discussed concerns regarding purchasing practices, particularly the lack of consistent price comparisons for non-bid purchases. While Ohio law clearly defines thresholds for competitive bidding, members noted that:

- Informal quote practices are not always being followed.
- Council has, at times, approved expenditures without reviewing comparative pricing.
- This creates accountability and transparency concerns.

There was discussion about potentially codifying a clearer quote or comparison process for contracts below the statutory bidding threshold, while avoiding conflict with existing ordinances and state law. The Committee agreed this issue should be revisited in more depth at future meetings.

### **Additional Items**

Updates were provided on:

- Engineering fee proposals related to Bell Road East and the third-party review cost of \$32,000.
- Electronic deposit and banking software - waiting for review and approval from ADP

- Ongoing and upcoming utility and infrastructure coordination meetings.

Meeting adjourned at 4:00 PM