

MINUTES OF THE HOWLAND TOWNSHIP BOARD OF TRUSTEES

The Howland Township Board of Trustees held their Regular meeting on March 25, 2015 at 4:30 P.M. at Howland Township Administration Building, 205 Niles-Cortland Rd. N.E., Howland Township, Ohio

**Roll Call:** Rick G. Clark – Excused  
Dr James Lapolla – Present  
Matthew G Vansuch- Present

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A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to excuse Fiscal Officer Robert Costello for personal reasons.

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch –yea

A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to suspend the reading of the March 9, 2015 minutes and accept as written.

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch –yea

A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to authorize the Fiscal Officer to pay all outstanding invoices incurred and approve all warrants issued.

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla - yea  
Matthew G Vansuch –yea

A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to vote on Resolution 2015-31

Authorize the Fiscal Officer to transfer monies within the following fund:

Fund – Howland Springs Road Improvement  
30-A-07C (Transfer Out) to 30-A-05C (Township) \$729.07

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch –yea

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A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to vote on Resolution 2015-32:

Authorize the Fiscal Officer to pay the following invoices from the Trumbull County Engineer for the purchase of salt and ICM:

Invoice 2723 dtd February 23, 2015 for purchases from 2/1 to 2/9	\$ 3,101.99
Invoice 2740 dtd February 25, 2015 for purchases from 2/13 to 2/24	\$10,376.34

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch – yea

A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to vote on Resolution 2015-33

Per the recommendation of Administrator Darlene St. George and Director of Planning and Zoning Kim Mascarella, approve to contract Northstar Planning & Zoning to provide planning, zoning and development-related services at a cost not to exceed \$5,000.00

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch – yea

**SUMMARY OF MEETING:**

Trustee Vansuch: Sent a letter to the House Ways and Means Committee concerning tangible personal property reimbursement phase out. There was an article in the Plain Dealer about schools in Cuyahoga County being affected by it. It has had an effect on Howland Township by over \$700,000 which is 7.5% of the budget. The effect on each department would be 10.5% for police, 7.5% for fire and 8.5% for road. The letter will be sent to the newspaper to let the residents know about this sad irony and how significant this is harmful to the Township.

A motion was made by Dr. James J Lapolla and seconded by Matthew Vansuch to adjourn the meeting at 4:55 P.M.

**Roll Call:** Rick G. Clark – excused  
Dr. James J Lapolla – yea  
Matthew G Vansuch – yea

Approved by Robert Costello Date 3/25/15  
Robert Costello, Fiscal Officer

Approved by Matthew Vansuch Date 3/25/15  
Trustee Matthew Vansuch

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support effective decision-making.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and reporting, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and integration. It provides strategies to overcome these challenges and ensure that the data remains reliable and accessible.

5. The fifth part of the document discusses the importance of data governance and the role of leadership in establishing a strong data culture. It emphasizes that clear policies and standards are essential for successful data management.

6. The sixth part of the document explores the benefits of data-driven decision-making and how it can lead to improved performance and innovation. It provides examples of organizations that have successfully leveraged data to gain a competitive edge.

7. The seventh part of the document discusses the future of data management and the emerging trends in the field. It highlights the growing importance of artificial intelligence and machine learning in data analysis.

8. The eighth part of the document provides a summary of the key points discussed and offers final thoughts on the importance of data in the modern business environment. It encourages organizations to embrace data as a strategic asset.

9. The ninth part of the document discusses the role of data in marketing and sales. It highlights how data can be used to understand customer behavior, identify new market opportunities, and optimize marketing campaigns.

10. The tenth part of the document discusses the role of data in human resources. It highlights how data can be used to attract and retain top talent, improve employee performance, and reduce turnover.

11. The eleventh part of the document discusses the role of data in operations and supply chain management. It highlights how data can be used to optimize processes, reduce costs, and improve customer service.

12. The twelfth part of the document discusses the role of data in risk management. It highlights how data can be used to identify potential risks, assess their impact, and develop effective mitigation strategies.

13. The thirteenth part of the document discusses the role of data in compliance and legal matters. It highlights how data can be used to ensure that the organization is adhering to relevant regulations and standards.

14. The fourteenth part of the document discusses the role of data in corporate social responsibility (CSR). It highlights how data can be used to measure and improve the organization's impact on society and the environment.

**BOARD OF TRUSTEES**

Rick G. Clark  
Dr. James J. LaPolla Jr.  
Matthew G. Vansuch

**Fiscal Officer**  
Robert M. Costello

**Financial Office**  
Vivian McDowell

**Administrative Offices**  
TEL (330) 856-2340  
FAX (330) 856-3278



**ADMINISTRATOR**  
Darlene M. St. George

**Fire Chief**  
James T. Pantalone (330) 856-5022

**Police Chief**  
Paul S. Monroe (330) 856-5555

**Public Works Director**  
David L. McCann (330) 856-4037

**Planning Director**  
Kim Mascarella (330) 856-3461

**Zoning Administrator**  
Peter Ross (330) 856-5223

March 10, 2015

Representative Jeff McClain  
Chairman, Ways & Means Committee  
Ohio House of Representatives  
77 S. High Street  
Columbus, OH 43215

Re: Reinstitution of the Tangible Personal Property Tax Reimbursement Phase-Out

Dear Chairman McClain:

On behalf of my fellow trustees, I urge you to reject the Kasich Administration's request to resume the phase-out of the tangible personal property (TPP) tax replacement payments. While the TPP tax may have been gradually repealed in 2005 to stimulate economic growth, particularly in manufacturing,<sup>1</sup> the current result will be to punish those residents like ours who live in townships that have strong industrial bases.

Howland Township runs a lean and efficient ship while providing quality services to our 19,100 residents, despite seeing its funding sources reduced or eliminated. Since 2007, Howland Township's overall budget has decreased by over \$1 million to its current size of \$9.1 million. In that time, state funding through the TPP tax replacement payments and the undivided local government fund have fallen 42.6%. Property tax revenues have also declined. Furthermore, the elimination of the inheritance tax has also hurt our funding. I have attached an exhibit that graphically illustrates this drop. The effect on our residents will be significant and palpable because these payments comprise 10.36%, 7.56%, and 8.70% of the police, fire, and road departments' respective budgets.

Until 2005 when our voters approved additional levies, our police and fire departments operated on levies from the 1970s and 1980s that respectively generated \$423,507 and \$337,953 on a collective 4 mills. In 2012, our voters replaced those older levies with new ones that generate approximately \$711,000 for each department. We made a conscious decision to also reduce the millage to 3.5 mills based on the current funding sources rather than seek a full replacement. We did this because we wanted to demonstrate to our residents that we were only

<sup>1</sup> Office of Budget and Management, "Resuming the Phase-out of the Tangible Personal Property Tax and Public Utility Deregulation Replacement Payments," available at [http://obm.ohio.gov/budget/operating/doc/fy-16-17/OBM-TAX\\_letter\\_TPP\\_replacement\\_payment\\_phase-out.pdf](http://obm.ohio.gov/budget/operating/doc/fy-16-17/OBM-TAX_letter_TPP_replacement_payment_phase-out.pdf) (February 6, 2015).

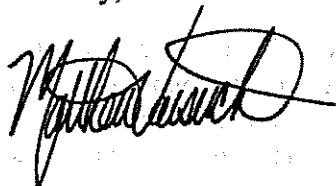
replacement. We did this because we wanted to demonstrate to our residents that we were only asking them to cover that which we were losing through no fault of our own but that those departments needed to operate.

The total millage for Howland Township and the Howland Local School District, which also includes the county, county library, and park district, is 70.600 mills. One mill generates approximately \$400,000, and we would need to put at least 2 mills on the ballot to address lost and reduced revenue.

We are very active in economic development activities. Last year, we were awarded a road improvement grant to improve roads in the Township's industrial area (the "Golden Triangle") from the Appalachian Regional Commission. This grant was Complaints from townships and villages have some merit: Their revenues have fallen further. They've cut expenses. But, especially in the case of townships, they have more limited options for raising money to make up for the loss. The loss of the estate tax is making the situation worse."<sup>2</sup>

Those of us on the front lines do not know what more the State wants us to do to continue to provide the level of services that our residents expect. We do not live extravagantly. But our revenue streams are taken away. I encourage you not to continue down this path by reinstating the phase-out of the TPP tax replacement payments.

Sincerely,



Matthew G. Vansuch  
Vice Chair  
Howland Township Board of Trustees

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<sup>2</sup> <http://www.cincinnati.com/story/news/politics/elections/2014/09/07/despite-complaints-local-governments-ok/15232123/>

## Reductions in State Funding to Howland Township since 2007

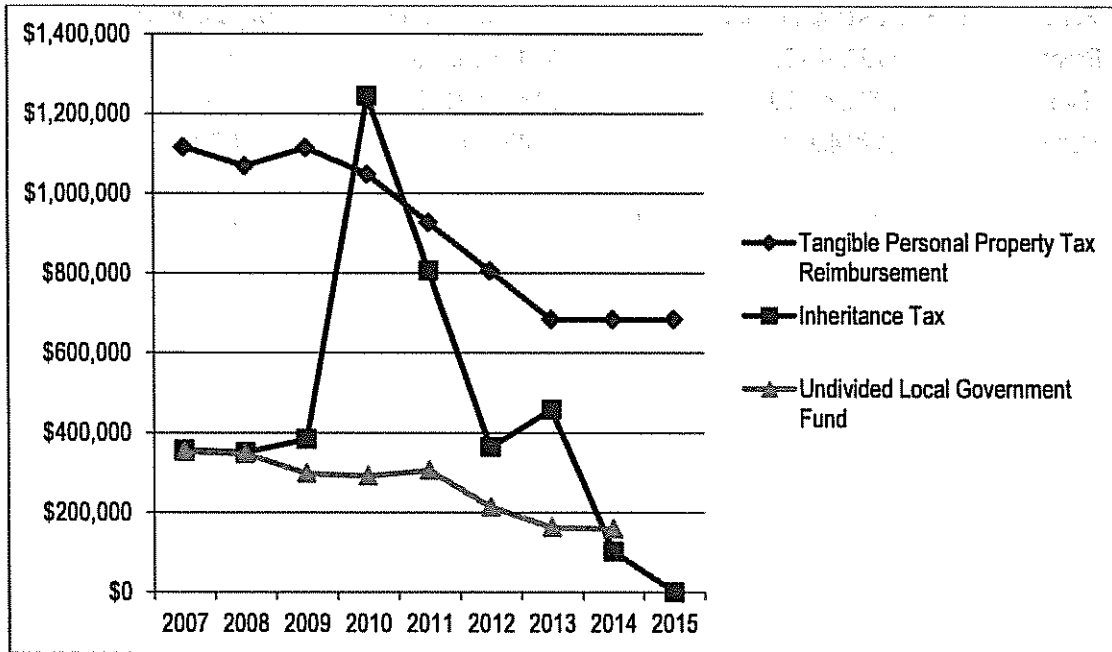


Figure 1 The inheritance tax was eliminated at the end of 2011. The Township continues to receive minimal amounts until all of its residents' estates are completed and closed.

## Loss of TPP Tax Reimbursement by Each Department/Fund

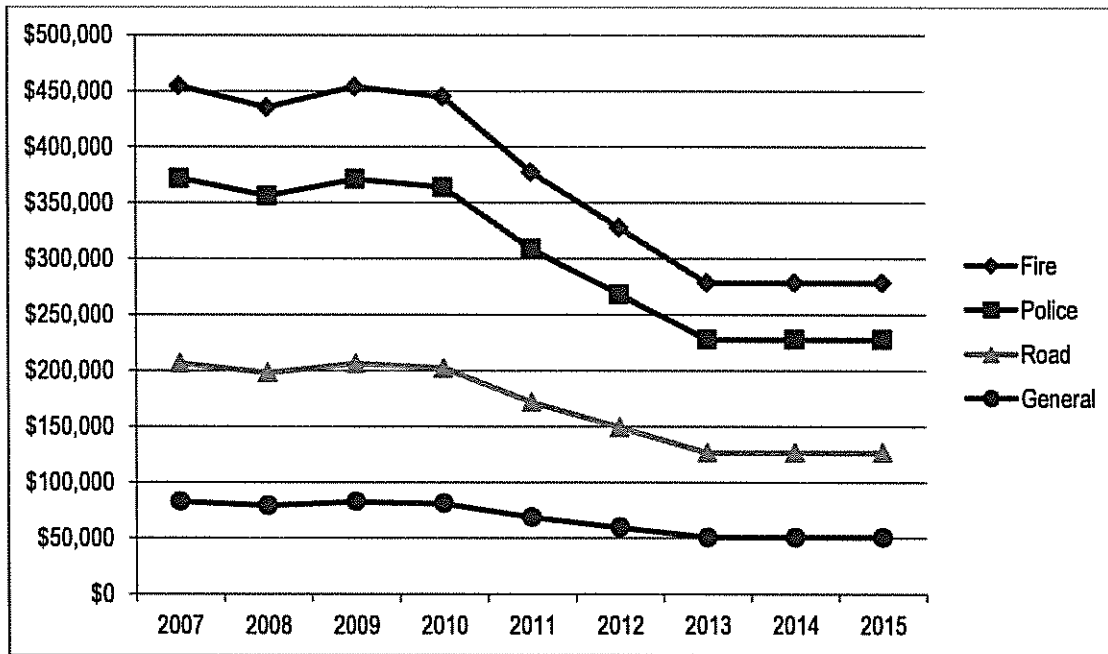


Figure 2 By 2013, Howland Township's TPP tax reimbursement will have fallen 38.76% from 2007. The TPP tax reimbursement was phased out but frozen at 2013 levels.

### Department's Dependence on TPP Tax Reimbursement

Fund	TPP Tax Reimbursement	2015 Total Budget	Dependence
Police	\$227,675.00	\$2,197,588.36	10.36%
Fire	\$278,269.00	\$3,679,094.52	7.56%
Road	\$126,486.00	\$1,453,778.23	8.70%

Table 1 This table shows each department's dependence on the TPP tax reimbursement in the FY2015 budget.