

Patterson Township Board of Commissioners

Work Session

Monday, November 6, 2023 4:00 p.m.

Attendants:

Commissioner Wagoner

Commissioner Bartoe

Commissioner Kristian

Chief Stanislawski

Commissioner Inman

Commissioner Kretschman

Township Secretary Milnes

Kim Turnley- Auditor

Items discussed:

- Kim Turnley- Auditor- 2022 Audit review with Board to include the contents of the SAS 114 Letter and Management Letter. She explained that although it looks as if the Township took a loss for 2022, this was due to the ARPA funds that were not included in the budget. She advised that the Board should be reviewing tax collections and comparing the past year's collections. Secretary/Administrator Milnes reviewed the current process for reconciling tax deposits. Kim advised that as the Township is small, we are unable to fully separate duties and that this is understandable, however, the Board needs to be sure to review financial reports regularly. She also advised that she has no concerns with either the tax collector or the office staff; these were standard reminders to the Board. Kim also advised that she makes the recommendation to all municipalities that there should be written policy manuals to cover job duties and if possible, all staff should be cross-trained. Kim Turnley advised the Board that the Township completes its accounting at the highest level, the Audit report shows numbers for both cash accrual basis and budget vs. actual basis. Kim reviewed the year end number with the Board, again advising what appears to be a loss was due to ARPA funds that had to be transferred into their own separate account, which were initially deposited directly into the general fund account. Kim addressed all questions from the Board, advised that the pension is included in the Audit, and reviewed the pages that cover the funding ratios for each plan. She advised that she does rely on the actuary's reports, as well as the financial documents/statements from investor (Huntington) to complete this section on the audit.
- Township Secretary/Administrator Milnes advised the Board about concerns with potential cash flow issue that may arise at the end of 2023/beginning of 2024 due to timing of reimbursements for pending grants. Kim Turnley advised the Board of their options for how to address the potential issue, which included a tax anticipation note, loans between Township funds, and lines of credit with the bank. She also advised that she does see this with other municipalities due to how grants are now being administered

with Municipalities having to pay upfront and wait for reimbursement. Short discussion occurred and this matter will be readdressed at the December work session.

- Commissioner Wagoner advised the Board that Ross Hill Road will be closed indefinitely by the City of Beaver Falls. Beaver Falls has a safety meeting scheduled for Friday, November 11 to discuss options for addressing the safety concerns at the bottom of Ross Hill Road. The Council for Beaver Falls will meet on Tuesday, November 14 to discuss the recommendations presented.
- Discussion occurred regarding the current Pandemic Policy. Commissioner Bartoe stated he thought the Policy should be the same for all employees, even if this exceeds the requirements of statute. He requested that the non-uniform employees be afforded the same benefits under this policy as uniform employees receive as a protection under the Heart and Lung Act. Discussion occurred. Commissioner Wagoner will reach out to Attorney Fawcett to have him update policy for review by the Board.
- Commissioner Inman advised the Board that he met with Kathy Ristau and Lisa Lathom. They will be the committee which will review and vote for the Township Christmas Decorating contest. The Committee will ride every street in the Township on December 23, 2023, and will award prizes as follows: 1st place \$100; 2nd place \$75.00 and third place \$50.00 to be paid by the Township. The awards will be handed out at the January meeting.
- Commissioner Bartoe briefly reviewed his agenda items.
- Commissioner Kristian advised that he has been in contact with a mason who has reviewed the Honor Roll and advised that it is in good shape, and that, he would only recommend minor repairs. This mason also advised that he would be able to facilitate the brick project. Commissioner Kristian also advised that he met with a master gardener who advised that the bushes would need to be trimmed in the spring so that they are able to come back. She also advised Commissioner Kristian that there is a yellow jacket nest either in the ground or in the honor roll that will also need to be addressed. Commissioner Kristian advised that he has a resident who wants to anonymously fund a project to cover the Honor Roll and to update the lighting. Commissioner Kristian will be meeting with this resident and the contractor to discuss this project in the coming week.
- Commissioner Kristian advised he would like to have a policy in place to cover how the cost of the inspection and cleaning of the hoods at the fire department will be handled. Discussion occurred.
- Commissioner Kretschman advised that over the last 2 weeks of leaf collection the Public Works department has made 2 full trips though the Township. He asked for suggestions on how to make the process run smoother and more efficiently. Discussion occurred. Brief discussion on bringing on another part timer to help with raking leaves.
- Commissioner Bartoe advised that he would like the Township to apply to be a Banner Community. The application was reviewed and will be completed by the end the Month.
- Commissioner Wagoner reviewed thank you letters/cards received from Joyce Medlin and Mary DeLuca.
- Meeting ended at 6:12p.m.

End of Meeting