

OHIO AUDITOR OF STATE
KEITH FABER



Hubbard Township
Police Department

Performance Audit

July 2, 2020

OHIO AUDITOR OF STATE
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To the Hubbard Township community,

The Auditor of State's Office recently completed a performance audit for Hubbard Township at the request of the Township Trustees, due to the financial condition of the Township. This review was conducted by the Ohio Performance Team and provides an independent assessment of operations related to the Township Police Department.

This performance audit report contains recommendations, supported by detailed analysis, to enhance the Police Department's overall economy, efficiency, and/or effectiveness. This report has been provided to the Township and its contents have been discussed with the appropriate elected officials and Township management. The Township has been encouraged to use the recommendations contained in the report and to develop alternative strategies to bring its Police Department operating costs in line with available resources.

This data-driven analysis of operations provides the Township valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

Keith Faber
Auditor of State
July 2, 2020

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Introduction

In 2020, officials from Hubbard Township (Hubbard or the Township) requested a performance audit in order to obtain data-driven recommendations and options related to the operations of the Township’s Police Department (HTPD or the Police Department). Performance audits, provided by the Ohio Auditor of State’s Ohio Performance Team (OPT), use data-driven analyses in order to identify opportunities for improved operations and cost reductions. Our analyses are based on industry standards and peer comparisons where appropriate. This audit was provided to Hubbard at no cost through funds provided by the Auditor’s Local Government Services section based on the Township’s financial condition.

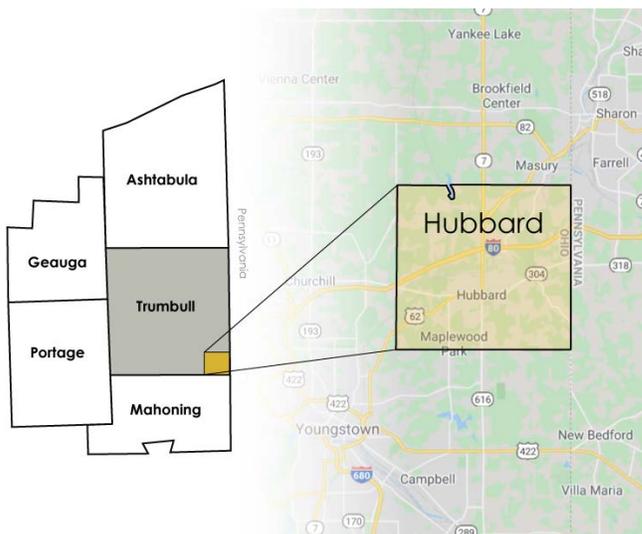


NOTE TO REPORT USERS:

Information in this report is based on data available as of March 2020. The State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. While the financial impact of the pandemic and ensuing emergency measures has not been fully realized and cannot be estimated, it may have a significant impact on the Township’s revenues and operations.

Hubbard Township

Hubbard is a suburban township of approximately 5,000 residents located in Trumbull County just north of Youngstown in Northeastern Ohio. It is governed by an elected three-member Board of Trustees and also has an elected fiscal officer. Residents of the Township pay for general governmental services including road and bridge maintenance, cemetery maintenance, and police protection through a variety of property tax levies and other sources. Of the services provided by the Township, police protection is the primary source (55.6%) of total expenditures.



Since 2017, the Township itself has been operating at a deficit, meaning that the revenues collected annually do not fully pay for all expenditures (see [Appendix B](#) for details on Township and Police Department finances). Continued deficit spending could result in the Township

being unable to pay for obligations such as payroll or contracted services, and the Township being declared in fiscal oversight.

In 2019, the Trumbull County Sheriff’s Office offered a proposal to provide police services to the Township. This proposal would eliminate Hubbard’s need to maintain the HTPD. After

determining that they could no longer afford the current policing model, Township Trustees requested this audit in order to obtain data-driven analyses and recommendations regarding the best course of action with which to proceed. Township Trustees had previously considered other service delivery models for police protection such as a Joint Police District when they took part in a 2012 feasibility study to consider the potential merger of departments with Brookfield Township and the City of Hubbard.

Township Finances

A township relies on a variety of revenue sources to provide services to residents including property taxes, licensing fees, and charges for services. These revenues allow a township to perform governmental functions such as ensuring that roads are salted in the winter, police respond promptly to calls, and green spaces are appropriately maintained. Much like an individual may have a checking, savings, and retirement account; townships operate using multiple types of accounts for various activities related to daily operations and long-term planning. Revenues are allocated based on a variety of factors including legal authority, and these accounts allow for the transparent use of public dollars.

Hubbard primarily uses Governmental Type funds for revenues and expenditures. These funds are similar to an individual's checking account in that they are easily accessible. The General Fund, which the Township uses for approximately 10 percent of all expenditures, is a fund with few restrictions on spending. However, nearly 85 percent of all Township revenues and expenditures are through a type of fund called Special Revenue. A Special Revenue fund is similar to the General Fund in that revenues are routinely collected and then expended; however, it is an account that is established to collect funds for a specific project. These funds provide an extra layer of accountability and transparency to taxpayers.

In 2019, the Township collected just more than \$2.1 million in total revenues. More than half of this was directed to the Police District Special Revenue Fund to pay for HTPD expenditures. Hubbard relies almost exclusively on property taxes in order to fund the activities of its Police Department.

Hubbard's expenditures have exceeded total revenues in each of the past three years. Total expenditures were approximately \$2.2 million in 2019. The Township's deficit spending has been driven primarily by the fact that expenditures have exceeded revenues in both the Police District and Road and Bridge Special Revenue Funds, leading to a reduction in the balances of those funds. The Police District Fund particularly has seen a reduction in fund balance of more than 75 percent in the past three years. The table on the following page highlights the changes to Township fund balances over the past three years.

Hubbard Township Fund Balances Since 2017

Fund Name	2017	2018	2019	2020 YTD ¹	Change	% Difference
Police District	\$287,917	\$155,249	\$101,496	\$70,652	(\$217,265)	(75.5%)
General	\$154,529	\$152,121	\$167,062	\$164,155	\$9,626	6.2%
Motor Vehicle License Tax	\$24,959	\$18,456	\$18,335	\$18,335	(\$6,624)	(26.5%)
Gasoline Tax	\$85,011	\$77,939	\$102,922	\$102,893	\$17,882	21.0%
Road and Bridge	\$254,810	\$240,174	\$98,054	\$91,944	(\$162,866)	(63.9%)
Cemetery Hubbard Union	\$337	\$0	\$212	\$212	(\$125)	(37.0%)
Road Permits	\$0	\$0	\$2,000	\$2,000	\$2,000	N/A
Drug Law Enforcement	\$1,753	\$2,275	\$9,638	\$9,638	\$7,885	449.7%
Permissive Motor Vehicle License Tax	\$76,434	\$14,064	\$51,392	\$51,392	(\$25,042)	(32.8%)
Special Assessment Light District	\$62,356	\$66,128	\$67,325	\$67,325	\$4,970	8.0%
DUI	\$665	\$674	\$749	\$749	\$84	12.6%
Police CPT Funds	\$7,300	\$2,118	\$1,748	\$1,748	(\$5,552)	(76.1%)
Fire Insurance	\$0	\$37,160	\$2,000	\$2,000	\$2,000	N/A
Totals	\$956,072	\$766,358	\$622,933	\$583,045	(\$373,027)	(39.0%)

Source: Hubbard Township

¹ 2020 fund balance shown is as of 3/18/2020.

Because of the continued and significant decline in the Police District Fund, it is critical to review alternative options related to operations.

Police Department

Operations

In order to provide safety services to residents and businesses within the Township, the HTPD maintains a staff comprised of both full-time and part-time police officers. These officers are supported by HTPD leadership as well as an administrative professional. The Police Department currently has a total of 12 employees: six full-time and three part-time officer positions with patrol responsibilities as well as one full-time Chief of Police, administrative assistant, and detective. However, at the time of reporting, there was one additional full-time patrol officer position vacancy.

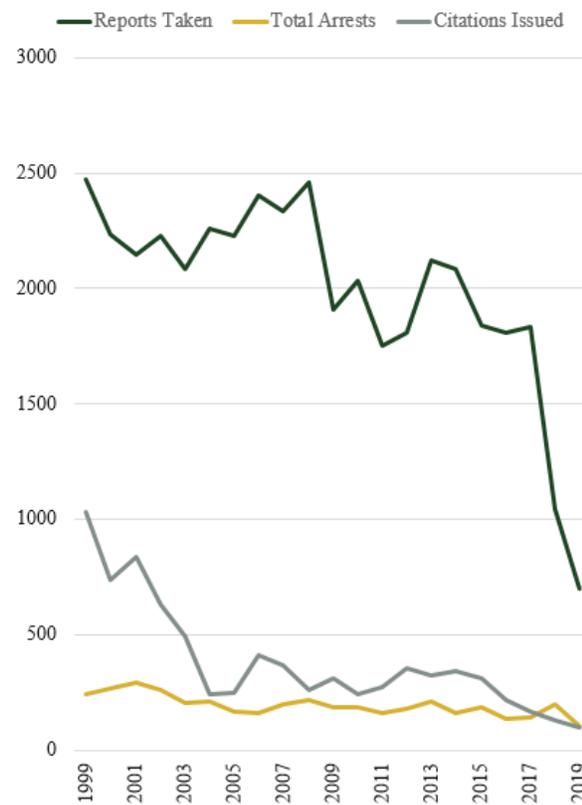
The Police Department also has 12 total vehicles including six active patrol vehicles, two active unmarked vehicles used by the Chief of Police and detective, and four inactive vehicles including one that is considered totaled and is maintained to use only for parts.

Police services are provided on a 24-hour basis, seven days a week. Full-time patrol officers are scheduled to work five consecutive days with two days off per week, and part-time patrol officers are used when full-time officers are unavailable.

The Police Department is responsible for handling all dispatched and officer-initiated calls for service within the Township. Dispatch services are provided to HTPD through the Trumbull County 9-1-1 service center. In addition to regular police work, HTPD also provides routine checks on businesses and private properties. For example, if a resident is away on an extended vacation, a patrol officer may be asked to check on the property.

Over the past 20 years, the Police Department has seen a significant decline in reports, citations, and arrests. During that 20 year span, the number of reports taken decreased by more than 70 percent¹ and the number of citations issued declined by more than 90 percent. Staffing levels have remained fairly consistent over the same time frame.

Hubbard Police Data, 1999-2019



Source: Hubbard Township

Revenues

The Police Department is funded primarily by four levies designated specifically for the Special Revenue Police District Fund. These levies generated approximately \$850,000 in revenue in 2019 from local property taxes. The remaining revenues for the Police Department in that year came from a property tax allocation² and debt which was taken out in order to fund operations while waiting for tax collections.

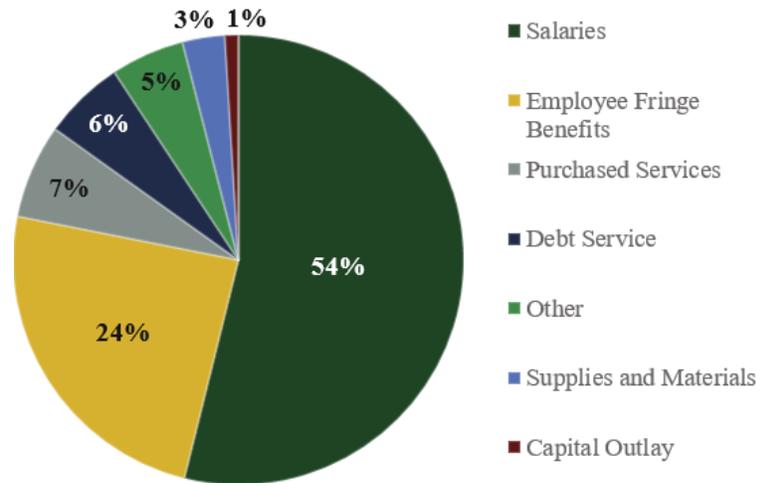
¹ According to HTPD leadership, the decline in the number of reports taken results from a change in report-taking methodology that occurred in January of 2018. This methodology was not verified by OPT.

² A property tax allocation is money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers.

Expenditures

The vast majority of Police Department expenditures are related to personnel costs, specifically salaries and fringe benefits. Based on a three-year average of expenditures, salaries and fringe benefits have accounted for 78 percent of all Police District Special Revenue Fund expenditures.

Police District Special Revenue Fund Expenditures



Source: Hubbard Township

Note: Averages based on data from 2017-2019

Peer Analysis

In addition to industry standards, our report uses peer comparisons in order to

identify opportunities for improved operational

efficiency. These peers were chosen based on their similarity in police department size and coverage area (see **Hubbard Township Operational Peer Comparisons** in [Appendix A](#) for additional details).

We used one group of peers for operational comparisons. A smaller subset of these peers were used for financial analyses. Financial peers were primarily chosen based on their method of financial reporting (they use the Auditor of State’s Uniform Accounting Network) and the use of a Police District Special Revenue Fund similar to Hubbard.³ Other peers were not used for financial comparisons due to issues with appropriately classifying expenditures.

Results of the Audit

General Audit Recommendations

Our audit reviewed HTPD’s fiscal condition and operations to determine what, if any, opportunities exist to reduce costs or increase revenues so that the Police Department no longer operates at a deficit. The objectives of this audit are outlined in [Appendix A](#). The audit identified six recommendations which can help to increase operational efficiency:

³ Some financial peers do not have a Police District Special Revenue fund and expenditure comparisons were made using the Uniform Accounting Network Object Code 210 for Police Protection.

- Eliminate 1.0 full-time and all part-time patrol officer positions⁴;
- Develop a data-driven staffing plan for the Chief, detective, and administrative assistant positions;
- Bring collective bargaining agreement provisions in line with peer minimums;
- Ensure overtime is paid according to the Fair Labor Standards Act;
- Increase Police Department activities; and,
- Reduce the number of vehicles in the Police Department fleet and develop an asset maintenance and replacement plan.

These recommendations, if fully implemented, could result in service enhancements as well as cost savings of more than \$165,000, which would address the current Police Department deficit.

Alternative Police Options

Maintaining a police department is not something that the Township is required to do. After completing a routine analyses related to operations, we reviewed alternative options for police protection services.

As noted, the Trumbull County Sheriff’s Office has offered a proposal that would provide police protection services to the area at a level comparable to current service levels; and Hubbard could seek out other proposals for outsourcing of services as well. Alternatively, the Township could reconsider options related to forming a joint police district with other local government entities such as the City of Hubbard and/or Brookfield Township.

Conclusion

The cost savings recommendations identified in this report, if fully implemented, would result in a reduction of expenditures that eliminates the current operational deficit.

In the table on the following page, we identify several staffing levels and the associated costs in order to provide a comparison to the Sheriff’s proposal. The Township would have lower total expenditures by opting into the Sheriff’s outsourcing proposal based on existing staffing and spending levels. If the Township maintains the Police Department and achieves the cost savings identified in our recommendations, HTPD will not have deficit spending, but the Sheriff’s proposal would still be less costly. However, it is possible that the Township may be able to identify further staffing reductions, as shown in the table, which would be more cost effective than the Sheriff’s proposal.

⁴ During the course of our audit, one full-time patrol officer left HTPD. This portion of the recommendation would be addressed if the Township decides not to backfill the position.

Potential HTPD Staffing Scenarios

Operational Structure Scenario							HTPD	Outsource to Sheriff ¹	Difference
Current State - 2019 Expenditure Level							\$1,248,695	\$1,029,684	(\$219,011)
All Recommendations – Staffing Excluded							\$1,210,201	\$1,029,684	(\$180,517)
All Recommendations – Staffing Configurations with Projected Potential Impact Included									
Full-Time Reduction	Departed Officer	Least Senior Patrol Officer	Chief	Detective	Administrative Assistant	All Part-Time Staff ²			
1.0	X					X	\$1,083,233	\$1,029,684	(\$53,549)
2.0	X	X				X	\$1,035,604	\$1,029,684	(\$5,920)
2.0	X				X	X	\$1,032,819	\$1,029,684	(\$3,135)
2.0			X		X	X	\$1,028,202	\$1,029,684	\$1,482
2.0	X		X			X	\$1,016,114	\$1,029,684	\$13,570
3.0	X	X			X	X	\$985,190	\$1,029,684	\$44,494
3.0	X		X		X	X	\$965,700	\$1,029,684	\$63,985
3.0	X		X	X		X	\$949,412	\$1,029,684	\$80,273
4.0	X		X	X	X	X	\$898,997	\$1,029,684	\$130,687
2019 Total Revenue Received							\$994,941		
2020 Property Tax Revenue Expected for HTPD							\$1,159,306		
2020 Property Tax Revenue Expected (Less Fees)							\$1,138,388		

Source: Hubbard Township

Note 1: Includes costs paid to Sheriff of \$882,000 as well as residual costs not included in contract proposal.

Note 2: Over the past three years, the average cost of part-time staff has equaled \$64,390 per year. According to the language of the two FOP contracts, part-time officers must be laid off before any full-time positions can be eliminated; therefore every scenario shown includes the reduction of part-time staff members first. If the part-time employees are retained, then the projected savings shown in this table would be reduced by \$64,390.

During the course of the audit, the Township Trustees identified potential staffing reduction scenarios in which they might retain part-time employees. Regardless of the decisions made, the

Township should ensure that staffing reductions result in sufficient savings and appropriate workloads.

If the Township decided to outsource to the Sheriff, it would need to identify sources of revenue to pay for the Sheriff’s services, as several of the levies that fund the Police Department cannot be used to pay for outsourced police services due to Ohio Revised Code (ORC) restrictions⁵. As a result, the Township should work with its legal counsel and residents to determine the best method of funding if this option for police protection is selected.

Outsourcing also comes with a reduction in autonomy over how the Township is policed. Specifically, this would require a disbanding of the police department and the Township would have to sell off equipment such as the HTPD fleet so that existing fund balances could be used to pay for outsourced services.⁶ If, after a period of time, the Township wished to reestablish the Police Department, it would be extremely costly to replace equipment as well as hire and train new employees.

The Township could also reconsider forming a Joint Police District. This option presents the potential for the reduction of costs. However, more research would need to be done in order to fully understand the logistics involved with the implementation of this option.

This report is presented to Township Trustees and the residents of Hubbard Township as a tool to be used in making informed decisions regarding the future of police services within the Township.

⁵ ORC § 5705.09 requires Hubbard Township to create special funds. ORC 505.51(A) authorizes a township board of trustees to levy a tax under ORC § 5705.19, while ORC § 5705.19(J) allows for a police tax levy. Any tax revenue levied under ORC § 5705.19 must be confined to the purposes described under the levy. ORC § 5705.10(C) holds that monies from special tax levies must be placed into the special fund created for said levy under ORC § 5705.09. Then, ORC § 5705.10(I) holds that money in a special fund may only be used for the purposes for which the fund was established.

⁶ ORC § 5705.14(D) states in part “...The unexpended balance in any special fund ... may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.”

Section 1: General Recommendations

A performance audit is designed to identify opportunities for increased operational efficiency and effectiveness. OPT looked at the operations of the Police Department so that we could provide data-driven recommendations, which could assist in resolving the ongoing operational deficit. The recommendations that follow provide the Township with options related to their police operations. In particular, these recommendations offer HTPD the opportunity to reduce costs and eliminate existing budget deficits.

Recommendation 1: Reduce staffing by 1.0 full-time patrol officer and eliminate all part-time patrol officer positions.

Financial Impact

Eliminating all part-time patrol positions and reducing the number of full-time positions by one would save the Township approximately \$127,000 annually in personnel-related costs.

Methodology and Analysis

Our office obtained departmental staffing information from the Chief of Police and confirmed all changes to personnel throughout the audit, including the departure of one full-time and one part-time patrol officer. As mentioned previously, the Police Department currently has seven full-time and three part-time positions with patrol responsibilities. HTPD has one full-time detective sergeant, who is responsible for handling all investigations; 2.0 FTE patrol sergeants who are responsible for supervising the other 5.0 FTE full-time and 3 part-time patrol officer positions. There are approximately three officers with patrol responsibilities assigned to first shift, two assigned to second shift, and two assigned to third shift, although HTPD currently uses staggered scheduling.

In order to determine if reductions in personnel costs were feasible, we compared HTPD's operations to those of its peers and to relevant industry standards. Historically, decisions regarding staffing levels in the Police Department have been made based on past practice and budget constraints. There are no mandated minimum manning or authorized strength levels for the Department.

On a per-capita basis, HTPD has similar staffing levels to its peers (see **Officer per Capita Comparison** in [Appendix C](#)). However, while a population-based approach is one method of determining staffing levels, it does not accurately reflect the actual work performed by officers on duty. Rather than using peer comparisons, our recommendation takes a workload-based approach to staffing built on past calls for service, taking into account other operational

commitments placed on the department such as patrol duties, community policing, and administrative tasks.⁷

In particular, the following criteria related to workload are used in order to identify staffing needs:

- Calls for Service;
- Shift Relief Factor; and,
- 60% Saturation Index.

Using a workload-based approach provides the most accurate level of staffing needed to appropriately operate a police department, since it uses data to identify how busy a particular department is across shifts.

Calls for Service

We obtained HTPD’s calls for service from 2015 through 2019 in order to develop a baseline staffing need (see **Total Calls by Hour and Shift** in [Appendix C](#)). The Police Department has averaged 11,300 total calls for

service over the past five years. However, it is important to note that calls have been declining overall during that time period, and the HTPD only responded to 10,253 calls in 2019.

The majority of calls are received during the first and second shifts, with the second shift receiving a higher total call volume. The average call time is between 11.7 and 15.3 minutes, depending on shift; with the second shift having the shortest average call length.

Calls for Service by Shift



Source: Hubbard Township

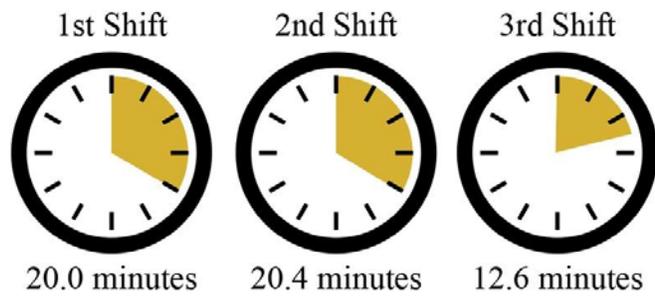
After taking into account the average number of calls and average call length, we determined that HTPD has spent an average of approximately 2,500 hours annually responding to calls during the past five years. There are a total of 8,760 shift hours during a year⁸, which means that on average the Police Department spends just 29 percent, or about 17.5 minutes, responding to calls

⁷ *An Analysis of Police Department Staffing: How Many Officers Do You Really Need?* (International City/County Management Association (ICMA), 2013)

⁸ Number of shift hours based on 8 hours per day for 365 days per year.

each hour. Broken down by shift, the Police Department spends about a 20 minutes of each hour during first and second shift responding to calls and about 12.5 minutes of each hour during the third shift.

Average HTPD Hourly Workload



Source: AOS and HTPD

Shift Relief Factor

The relationship between the maximum number of days an officer can work and what is actually worked is known as the shift relief factor.⁹ For example, while an officer may be able to work 260 regularly scheduled shifts based on a five-day-a-week schedule, it is necessary to account for paid time off and required training periods that reduce the number of shift hours that are actually worked.

A full-time equivalent (FTE) employee is based on working 2,080 hours annually.¹⁰ In order to estimate available work hours, we took a three-year average of the annual leave usage within HTPD and the minimum required training hours established by the ORC, and subtracted that total from 2,080, which resulted in 1,634 available work hours for each officer.

We then divided the annual shift hours by the available work hours in order to identify the shift relief factor. Based on available data, HTPD’s shift relief factor is 1.79 – that is, in order to maintain staffing, 1.79 officers should be assigned for each patrol officer desired on a particular shift; if 2.0 officers are desired for a shift, the Police Department would need to plan for about 3.5 officers to be assigned (see also **HTPD Shift Relief Factor** in [Appendix C](#) for more detail).

$$\begin{array}{r}
 2,920 \\
 \text{Hours Required for a Single Shift} \\
 \hline
 2,080 - (418 + 28) = 1.79 \\
 \text{Annual Compensated FTE Hours} \quad \text{Avg Annual Leave per Officer} \quad \text{Required Minimum Training Hours} \quad \text{Shift Relief Factor}
 \end{array}$$

Source: AOS

Saturation Index

The Saturation Index, the amount of time spent handling calls as compared to discretionary time¹¹, is optimized at 60 percent in order to allow for administrative tasks. A saturation index significantly below 60 percent would indicate that patrol resources are underused and could signal an opportunity to reduce or reallocate personnel. A review of the HTPD’s operations showed that the average saturation index between 2015 and 2019 was 23.0 percent. While the average saturation index is significantly below the 60-percent standard, there is variation

⁹ *A Performance-Based Approach to Police Staffing and Allocation* (Michigan State University, 2014)

¹⁰ An FTE is typically set based on a standard 40 hour workweek for a 52-week period, or 2,080 hours.

¹¹ *An Analysis of Police Department Staffing: How Many Officers Do You Really Need?* (ICMA, 2013)

depending on time of day. However, at no point does the Police Department exceed the 60-percent threshold and at several times during the third shift, the saturation index is below 10 percent. The peak saturation index for HTPD occurs on Friday and Saturday evenings and is approximately 51-53 percent.¹²

Potential Shift Schedules

Workload metrics show that the HTPD patrol officers currently are not operating at capacity and that reductions in staffing are possible. We used the historic workload, a 60-percent saturation index, and the Police Department’s calculated shift relief factor in order to determine the total number of officers needed to handle existing workload. While using the average workload per shift suggests HTPD does not need more than 3.0 full-time officers to handle all work, this is not an accurate reflection of staffing needs based on the variation in saturation index by shift hour.

We calculated the saturation index for various scenarios based on the total number of officers employed by the Police Department. With fewer than six officers assigned to patrol, the average saturation index would be below the 60-percent threshold, but there would still be shift hours in which the saturation index would exceed 100 percent. If HTPD operated with six total patrol officers (two per shift), those officers would only be spending slightly more time handling calls on average (26.4 percent) than they are currently (23.0 percent). Additionally, with this level of shift staffing, there would never be an hour throughout the week when those officers would be spending more than 60 percent of their time handling calls.

We created a rough sample schedule showing how HTPD might potentially be able to staff a full-time department with just six total full-time patrol officers (represented by letters A-F) and no part-time officers, while adhering to the contractual obligation that each officer must work five days in a row followed by two consecutive days off. This schedule uses workload data in order to determine the need for officers during each shift throughout the week, and takes into account the 60-percent saturation index and 1.79 shift relief factor.

Sample Patrol Shift Staffing

Sun	Mon	Tue	Wed	Thu	Fri	Sat
-	A 7A-3P	-				
B 3P-11P	-	-	B 3P-11P	B 3P-11P	B 3P-11P	B 3P-11P
C 11P-7A	C 11P-7A	-	-	C 11P-7A	C 11P-7A	C 11P-7A
D 7A-3P	-	-	D 7A-3P	D 7A-3P	D 7A-3P	D 7A-3P
E 3P-11P	E 3P-11P	E 3P-11P	-	-	E 3P-11P	E 3P-11P
-	-	F 11P-7A				

Source: AOS

¹² A full list of saturation by hour is available in [Appendix C](#)

This schedule would still have 12 shifts throughout the week where only one officer would be assigned; during these times the existing saturation index indicates that approximately one patrol officer is required to handle the historical call volume.¹³ Those times where only one officer is on duty would require additional coverage options in order to account for time off; however, HTPD has this situation arise in the current staffing model, so existing practices could continue for such occurrences.

Conclusion

By engaging in scheduling that allows for one patrol officer during times with historically low call volumes, the Police Department could reduce personnel costs through the elimination of one full-time and all part-time patrol officer positions.

During the course of the audit, one full-time patrol officer left the Police Department. The Township could choose not to fill this position, which would satisfy the portion of this recommendation to eliminate one full-time position.

¹³ For additional detail on the hours when more than one officer would be needed to handle average workload, see **Patrol Officers Required by Hour and Day based on 9-1-1 Call Volume** in [Appendix C](#).

Recommendation 2: Develop a data-driven staffing plan for the Chief of Police, detective, and administrative assistant positions.

While this recommendation does not have an identified financial impact, strategic staffing plans can provide long-term benefits when seeking to develop more efficient Police Department operations.

Methodology and Analysis

We were unable to obtain enough data to determine the workload of the full-time Chief of Police, detective sergeant, or administrative assistant. Because of this, we were not able to make any recommendation related to the staffing levels of these positions. These positions have historically been staffed based on past practice and available resources, not on specific workload measurements.

There are multiple methods which can be used for identifying staffing needs for these positions including:

- A ratio of position to overall staff:
 - *Local Police Departments, 2013: Personnel, Policies, and Practices* (DOJ, 2015) is a survey that compares the number of detectives to the total number of sworn officers and the number of non-sworn personnel to total full-time staff.
- A comparison to peers:
 - similar townships in close geographic proximity can demonstrate the service levels expected by neighboring communities
- Workload measures:
 - *CALEA Standards for Law Enforcement Agencies*, Section 21.2.4 states that “Basing the allocation of personnel on workload demands can have a significant influence on the efficiency and effectiveness of the agency. The agency should attempt to prevent over or understaffing by ensuring that the personnel strength of an organizational component is consistent with the workload.”

Because we did not have workload data for these three positions, we applied ratio-based analyses and also compared the Police Department’s staffing levels to peers. The ratio-based analysis showed that HTPD was staffed consistently with standard ratios (see **Officer per Capita Comparison** in [Appendix C](#)). However, peers addressed these staffing needs in a variety of ways. While each of the peer departments had a Chief of Police, the other positions were not uniformly staffed. One peer uses a desk officer for administrative duties and another uses a part-time administrative assistant rather than full-time. Further, one peer uses patrol officers or sergeants to handle detective work. However, as with patrol officer staffing, peer comparisons are not an ideal staffing method due to differences in actual workload.

If HTPD gathered workload information on these positions and implement a staffing plan, it is possible that further personnel reductions could be achieved through consolidation of job functions.

Conclusion

The HTPD has full-time positions for the Chief of Police, detective and administrative assistant, for a total of 3.0 FTEs. The Township does not have a formal staffing plan based upon workload that would help to determine whether these positions should be full-time. The appropriate level of staffing for the Chief of Police, detective, and administrative assistant cannot be determined without some measure of the workload demands for each position.

Recommendation 3: Bring collective bargaining agreement provisions in line with peer minimums.

Financial Impact

By bringing multiple collective bargaining agreement provisions in line with peer minimums, the Police Department could save a total of \$18,400 annually.

Methodology and Analysis

HTPD maintains two collective bargaining agreements (CBAs)¹⁴:

- The Fraternal Order of Police, Ohio Labor Council, INC. (Sergeant's Unit); and,
- The Fraternal Order of Police, Ohio Labor Council, INC. (Patrolmen's Unit)

We compared the provisions within the CBAs of HTPD to those of the peers and the Ohio Revised Code. Due to its population, Hubbard Township is not considered a civil service township¹⁵ and therefore is not required to offer leave benefits other than the 10 paid holidays mandated by ORC § 511.10. While the Township is not required to adhere to other ORC requirements, an analysis of the most recent CBAs identified certain provisions that would be considered more generous than State minimum standards for most government employees statewide, as well as in excess of provisions in the local peer district CBAs (see **Benefit Provision Comparison** in [Appendix C](#)), including:

Sick Leave Payout at Severance: HTPD allows for a maximum of 60 days paid sick leave upon death or meeting retirement qualifications under the Ohio Public Employees Retirement System (OPERS). By comparison, the state minimum requirement is 30 days and the lowest peer offers only 25 paid days at retirement. If the Police Department lowered their severance payout to be in line with the lowest peer, it would reduce its severance liability by approximately \$22,100 (see **Potential Severance Obligation Savings Based on R3** in [Appendix C](#)).¹⁶

Paid Time Off (PTO): Under the current expired contracts, full-time employees of the Police Department are entitled to annual sick, vacation, and personal leave. Over the course of a 25-year career, each employee of HTPD receives approximately 1,000 more hours of PTO compared to the peer minimum, which is an extra 40 hours of PTO per year on average.

¹⁴ The most recent bargaining agreements expired on 12/31/2019 and new agreements have not been finalized.

¹⁵ According to ORC § 124.01(G) a "Civil service township" means any township with a population of ten thousand or more persons residing within the township and outside any municipal corporation, which has a police or fire department of ten or more full-time paid employees and which has a civil service commission established under division (B) of section 124.40 of the Revised Code.

¹⁶ This savings is based on the current severance obligation facing the Township. Actual impact would be based on total accumulated days of each employee and their future rate of pay at the time of retirement.

While an employee who takes leave is not paid at a higher rate; the cost to replace that individual on any given shift can result in additional expenses to HTPD. The cost to pay substitute officers at an overtime rate to cover these extra 40 hours per person is approximately \$13,200 annually (see **Cost Impact of Higher Leave** in [Appendix C](#)).

Uniform Allowance: HTPD provides an annual uniform allowance of \$1,150 per full-time officer.¹⁷ By comparison, the peer minimum is \$500 per year.¹⁸ With no additional staffing reductions, the Police Department could save \$5,200 by reducing the uniform allowance to the peer minimum. If the staffing reductions from Recommendation 1 were implemented, the savings would be approximately \$6,000 (see **Potential Uniform Allowance Cost Savings** in [Appendix C](#)).

Minimum Court Hours: When an officer must appear in a court of law in a capacity related to their official duties as an employee of the department before leaving work, after leaving work, or on a day in which they are not scheduled to work, they are entitled to court pay hours. HTPD grants employees a minimum of four hours pay at one and a half times the regular rate of pay. If the court time exceeds four hours, then the employee is compensated for all such time at that same rate. This rate is common across all peer departments; however, HTPD's minimum court time is higher than the peer average and double that of the peer minimum. It is likely that additional cost savings could be achieved by reducing the minimum court hours to match that of the lowest peer; however, there was not enough data available on actual time officers had spent in court to calculate the effect of this provision.

Compensatory Time Maximum Accrual: Officers in the HTPD and all peer police departments have the ability to accrue compensatory (comp) time. Most only offer it in lieu of overtime pay; however, HTPD provides employees the ability to accrue comp time in lieu of court pay and call-out pay, and also grants each employee three personal comp time days that can be used at any time if that employee has enough comp time accrued. HTPD also offers a maximum comp time accrual of 300 hours. This is more than double the peer average of 142.86, higher than the ORC maximum of 240 for most state employees, and 260 more hours than the peer minimum. The financial impact of offering more comp time could not be determined because it depends on a number of variables, but it does contribute to more available leave time and the potential for a higher shift relief factor, which translates to the need for more staffing resources.

Conclusion

Renegotiating key CBA provisions could reduce the Police Department's financial liabilities as it relates to severance payouts, overtime expenses, and uniform allowances. More than \$18,000 in annual savings could be achieved through renegotiating these provisions, as well as a one-time reduction in current severance liability of more than \$22,000. While negotiating these provisions

¹⁷ Hubbard compensates its part-time officers with a uniform allowance of \$0.10 per hour worked.

¹⁸ Officers in Hubbard Township receive a uniform allowance that is taxable. Peer departments may use taxable allowances or non-taxable methods such as uniform cost reimbursement or a quartermaster system.

to peer minimum levels would result in the greatest amount of savings, reducing to state minimum standards or peer averages would also reduce costs.

Recommendation 4: Pay police overtime in accordance with the Fair Labor Standards Act.

Financial Impact

Renegotiating overtime payment structure so that it conforms to the Fair Labor Standards Act of 1938 (FLSA) would save HTPD \$19,100 on an annual basis.

Methodology and Analysis

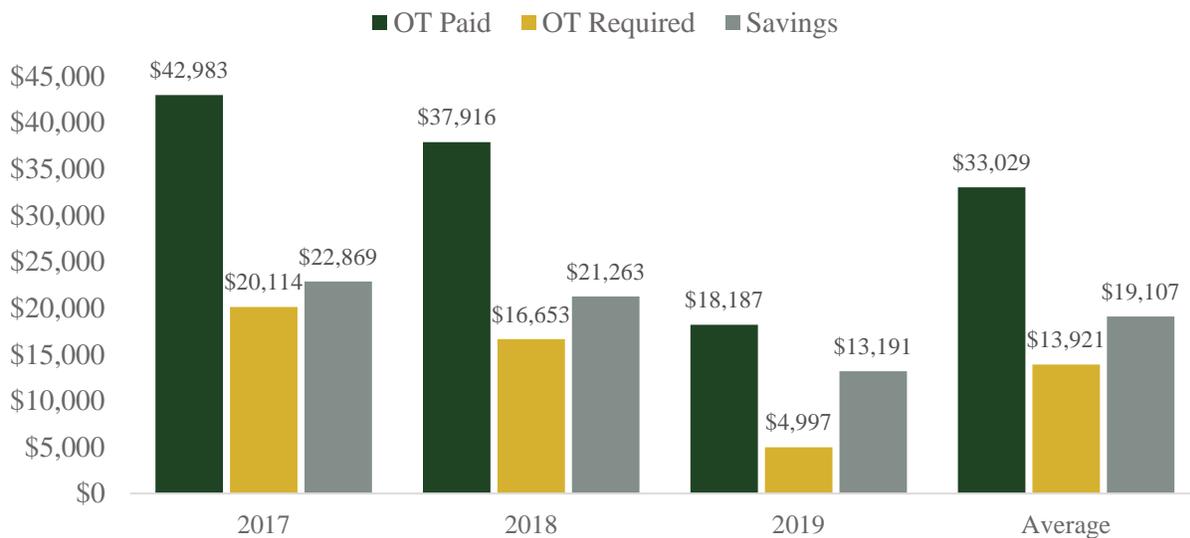
We reviewed the most recent client CBAs for provisions related to overtime, then reviewed wage and overtime summary reports to determine the point at which the Police Department pays for overtime. According to section 7k of the FLSA, municipalities must pay overtime for law enforcement personnel on a “work period” basis of between seven and 28 days.¹⁹ Therefore, the Township is not obligated to pay overtime to law enforcement personnel until an officer has reached 86 hours of work in a bi-weekly pay period.

The Police Department’s negotiated agreements with its unions require that the Township pay police officers for overtime for all hours worked in excess of 40 hours in a week or more than 8 hours in a 24-hour period. Overtime is paid at 1.5 times the normal rate of the bargaining unit member, or compensatory time may be accrued with the Chief’s approval.

The chart on the following page shows that Hubbard Township has paid an average of \$19,107, or 57.9 percent, more in overtime to its police officers per year than what is required under the FLSA. In 2019, the Police Department implemented restrictions on the use of overtime to replace an officer out on leave and other avoidable situations; however, Hubbard Township still paid out overtime wages for work over 80 hours in a bi-weekly paid period, which resulted in \$13,191 in overtime wages being paid that were unnecessary under the FLSA.

¹⁹ For work periods of at least 7 but fewer than 28 days, overtime pay is required when the number of hours worked exceeds the number of hours that bears the same relationship to 171 as the number of days in the work period bears to 28.

HTPD Overtime in Excess of FLSA – 2017 to 2019



Source: Hubbard Township, FLSA

Conclusion

Hubbard Township is paying excessive overtime relative to FLSA standards. Under the FLSA, the Township is not required to pay overtime to a police officer until he or she reaches 86 hours in a bi-weekly pay period. As a result, the Township is allocating more resources than necessary to pay for overtime when it could otherwise redirect those resources to other needs or reduce overall expenditures. The Township should look to renegotiate the overtime contract provision so that the payment structure conforms to the FLSA.

Recommendation 5: Ensure sufficient management and oversight of Police Department activities and workload.

Methodology and Analysis

Based on the analysis performed for Recommendation 1, HTPD patrol officers have capacity to conduct more police activities during their regular shifts. Testimonial evidence provided to auditors during the audit also indicated that patrol officers might have additional capacity for patrol and law enforcement activities. We obtained workload data for the Police Department since 1999 as well as call log data from the Trumbull County 9-1-1 dispatch center. Our analysis shows that HTPD has seen a significant decline in law enforcement activity during the past 20 years. This drop in activity has been more rapid and dramatic than the decline in call volume from 2011 to present, the longest period for which call log data was available. For example:

- The total amount of mileage driven by HTPD has decreased by more than 25 percent;
- The number of reports taken has declined by more than 70 percent;
- The number of arrests has decreased by more than 56 percent; and
- The number of citations issued has decreased by more than 90 percent.

Historic HTPD Workload

	1999	2015	2016	2017	2018	2019	% Change ¹
Mileage Driven	177,240	161,924	149,875	152,504	152,656	130,970	(26.1%)
Reports Taken ²	2,475	1,840	1,811	1,835	1,043	701	(71.7%)
Total Arrests	245	184	137	139	196	106	(56.7%)
Citations Issued	1,034	311	219	165	127	97	(90.6%)

Source: Hubbard Township

Note 1: % Change column is calculated from years 1999 to 2019

Note 2: According to HTPD leadership, the decline in the number of reports taken results from a change in report-taking methodology that occurred in January of 2018. This methodology was not verified by OPT.

In just the past five years, the number of reports taken and citations issued have both declined by more than 60 percent and the number of arrests declined by more than 40 percent. During the same time period, dispatch calls to HTPD have declined only 17 percent.

Between 2000 and 2018, the population of Hubbard Township decreased from 6,020 to 5,341, an 11.3-percent decline.²⁰ While a certain decrease in police activity may be expected due to a shrinking population or other environmental factors, a significant decline in activity with no apparent cause for the change may indicate a variation in law enforcement practices and a decline in an active law enforcement presence within the community. This drop-off in law

²⁰ Based on 2000 census count and 2018 population estimate of the U.S. Census Bureau. A 2019 population estimate was not yet available from the U.S. Census Bureau.

enforcement activities appears related to the expectations of personnel and the management of their activities. Officers have collectively refused to man speed cameras because they are fundamentally opposed to them, while others have stated that they will not actively patrol because they are trying to save HTPD money on fuel costs. Police Department leadership has been unwilling to enforce these expectations or reprimand officers for their failure to meet them out of a fear of the union filing costly grievances.

Conclusion

HTPD's activity measures have decreased significantly during the past 20 years, resulting in patrol officers not being used to their full capacity. Township Trustees and HTPD Leadership should increase supervision and communication of expectations to patrol officers to ensure they are fulfilling the expected activities and working at a level commensurate to the staffing (even after reductions) and national benchmarks. If the Police Department is able to increase its workload through expanded patrolling within the Township, it would be able to enhance its law enforcement presence in the community and provide a greater value-for-cost to the Township.

Recommendation 6: Reduce police vehicle fleet and develop a fleet maintenance and replacement plan.

Financial Implication

Reducing the police vehicle fleet could result in a one-time salvage value of \$6,900 and annual insurance cost savings of approximately \$1,200, if staffing reductions from **Recommendation 1** are implemented.

Methodology and Analysis

In order to identify an appropriate number of vehicles the Police Department should maintain, we compared the ratio of vehicles to full-time employees for HTPD and peer departments. HTPD currently maintains 12 police vehicles, eight of which are active.²¹ Five of the active vehicles are used by officers with patrol responsibilities and two are unmarked vehicles that are used by the Chief and detective. The current make-up and size of the fleet is a result of management preferences and past practices. HTPD does not have a plan in place to determine the optimal size of the fleet or when to sell or purchase vehicles. Further, repairs and replacement decisions are based on available financial resources, and HTPD does not have a formal fleet management plan.

Our analysis shows that the Police Department’s fleet is larger on a vehicle-to-full-time-employee basis compared to peer averages.

Vehicle to Full-Time Officer Ratio Comparisons

Category	Hubbard	Peer Average	Difference	% Difference
Total Vehicles	12.0	9.3	2.7	28.6%
FT Staff Using Vehicles ¹	9.0	10.2	(1.2)	(11.5%)
Vehicle/FT Staff Ratio	1.3	0.9	0.4	45.2%

Source: Hubbard Township and Peers

Note 1: Only full-time employees who use vehicles in their daily duties were considered. This includes detectives, but not desk officers or administrative assistants.

Note 2: Peers include Goshen Police District and Bazetta, Brookfield, Champion, Saint Clair, Springfield, Warren, and Weathersfield townships.

Reducing the HTPD’s fleet to be in-line with peers for full-time officer positions would result in the elimination of three vehicles based on existing staffing levels. This reduction would provide a one-time salvage value of \$4,075²² and an ongoing annual insurance cost savings of \$901. If the Police Department eliminated staffing as outlined in **Recommendation 1**, four vehicles

²¹ Three vehicles are out of service and are non-operational due to needed repairs, and a fourth vehicle is considered totaled and kept only for parts.

²² Assumes the elimination of Unit #44 that was totaled in a crash and two other vehicles (#39 and #42) currently maintained but out of service. Current market value determined by the National Automobile Dealers Association (NADA) at rough trade-in value based on vehicles being in running condition. Should vehicles be inoperable at time of sale, the revenue received from the sale could be less.

could be eliminated, which may result in a one-time salvage value of up to \$6,900²³ and ongoing annual insurance savings of \$1,247.

The Government Finance Officers Association recommends that governments establish a system for assessing capital assets and appropriately planning and budgeting for any capital maintenance or replacement needs. This plan should be based on measurable criteria, such as mileage for the police vehicles.

If HTPD eliminated four vehicles, the remaining six cruisers would average approximately 27,000 miles annually based on the highest total annual mileage driven by Police Department vehicles over the past 21 years. This would result in a final odometer reading of just more than 160,000 miles based on a six-year vehicle cycle (see **Fleet Reduction Mileage Displacement to Remaining Vehicles** in [Appendix C](#)). The average mileage of all of the current HTPD out-of-service vehicles is about 155,000, indicating that vehicles will likely need to be replaced before 160,000 miles. Therefore, the Township should budget for the replacement of one vehicle per year over a six-year life cycle. The Police Department estimates the current cost of each police cruiser to be approximately \$40,000.

Conclusion

HTPD has a higher ratio of vehicles to full-time employees than its peers, which is costing it more in annual insurance charges and future replacement expenses. At the recommended staffing level of 6.0 FTE full-time patrol officers, the elimination of four cruisers would provide Hubbard Township a one-time salvage value of \$6,900, as well as an annual insurance cost savings of \$1,247.

Additionally, without an asset maintenance and replacement plan to keep track of when a vehicle should be sold or replaced, the Township is incurring unnecessary costs. Having this data will allow the Police Department to better manage its fleet and plan for expenditures over a vehicle's expected useful life.

²³ Salvage value determined based on the elimination of totaled vehicle with no salvage value and the other three inactive vehicles at rough trade-in value. Current market value determined by the National Automobile Dealers Association (NADA) is based on vehicles being in running condition. Should vehicles be inoperable at time of sale, the revenue received from the sale could be less.

Section 2: Alternative Options for Law Enforcement Coverage

The recommendations identified in **Section 1** would resolve the existing deficit spending. After a more detailed review of workload and development of a detailed staffing plan as identified in **Recommendation 2**, it is possible that further reductions could be made which would result in additional savings. However, it is possible for the Township to maintain the Police Department within its current financial resources with minimal staffing reductions.

While police services are critical to ensure the safety of residents and property within the Township, it is not necessary for Hubbard Township to provide these services directly. Township Trustees could review multiple options relating to police protection services. These options may result in additional cost savings beyond what was identified in **Section 1** of this report.

Alternative 1: Consider outsourcing all police services to the Trumbull County Sheriff

In December 2019, Hubbard Township received a proposal for a three-year contract with the Trumbull County Sheriff for police protection services, with an option to renew that contract at the end of the three-year term on an annual basis.

Under the contract, the Sheriff would provide police protection services to the Township on a 24-hour-a-day, 7-day-a-week basis. This would include two deputy sheriffs in separate cruisers for each scheduled shift and full administrative support services. The Township would provide a substation for use by the Sheriff's office. The Sheriff's proposal would require a fee of \$882,000 per year. Additionally, the cost of operating a substation and other residual expenditures would be left to Hubbard. The total cost of police services under the Sheriff's proposal would be slightly more than \$1 million annually.

There are several sections of Ohio law which would need to be examined prior to agreeing to the Sheriff's proposal.²⁴ For example, according to ORC § 5705.14(D), in order to use existing police levy revenue to outsource police operations, Hubbard Township would have to disband the Police Department, dispose of all property, and pay off all police department debts. After the termination of the police activity, the unexpended balance in the Special Revenue Police District Fund could then be transferred to the General Fund, at which point it could be used to outsource for police protection.

Further, Hubbard Township cannot use property tax levy revenue coming into the Special Revenue Police District Fund in order to outsource police operations directly to another entity

²⁴ See ORC §§ 5705.09, 5705.10(C), 5705.10(I), 5705.19(J). See also 1998 Ohio Op. Atty. Gen. No. 98-023.

unless the particular verbiage of the ballot language for that levy allows for the revenue generated to be used to outsource police operations.²⁵ Two of the levies that currently fund the Police Department have such language. The ballot language from the other existing Hubbard Township property tax levies that fund the HTPD do not contain such language and therefore cannot be used to directly fund outsourcing of the operations. The Township Trustees should work with legal counsel and residents to determine the best method of funding if this option for police protection is selected.

The funds can also be directly transferred from the Police District Fund to the General Fund if Hubbard Township were to pass a resolution declaring the necessity of the transfer and then petitioned the Ohio Tax Commissioner and the Trumbull County Court of Common Pleas under ORC §§ 5705.15 and 5705.16, successfully showing why the transfer was necessary. In either of those cases, the Special Revenue taxes coming into the Police District Fund could then be deposited into the General Fund and potentially used to outsource for police protection.

There are other factors that should be taken into account when considering disbanding a police department. Primarily, once a decision is made to outsource operations and liquidate existing fleet and other equipment, it becomes cost prohibitive to reestablish a police department in the future due to the required capital outlay to replace those assets and the expense of hiring and training new employees. Additionally, there is no guarantee of future contract pricing levels. Beyond financial considerations, there is also a loss of autonomy and local control over how police services are provided.

The Township could save money by outsourcing all police services to the County Sheriff's Office. However, HTPD could eliminate deficit spending through other means if Township Trustees wish to maintain the existing Police Department, as shown in **Section 1**.

By outsourcing police operations to the Trumbull County Sheriff, the Township would save approximately \$219,000 based on total expenditures from 2019. While implementing all recommendations in the previous section and achieving the associated cost savings would eliminate HTPD's deficit spending, the Township could achieve additional savings of approximately \$53,500 through outsourcing. Should additional reductions of FTEs be achievable, as outlined in **Potential HTPD Staffing Scenarios** on page 7, maintaining the HTPD could be less costly than outsourcing operations to the Sheriff.

²⁵ *Id.* See also 1994 Ohio Op. Atty. Gen. No. 94-004, fn 1.

Alternative 2: Joint Police District

It is difficult for small entities with low call volumes to fund and maintain a full-time police department. However, through the creation of new Joint Police Districts, communities may be able to pool resources and realize increased economic efficiencies. A Joint Police District can be formed by two or more contiguous townships or by a combination of contiguous townships and municipal corporations. This is done through a majority vote by the Boards of Trustees of any participating township or municipality.²⁶

In 2012, a feasibility study was conducted by Youngstown State University (YSU) to determine if the formation of a Joint Police District to serve Hubbard Township, the City of Hubbard, and Brookfield Township would be beneficial to the communities. The three communities jointly requested the study in an attempt to identify opportunities to increase efficiency in police operations and collectively reduce costs.

The creation of a Joint Police District was not within the scope of our audit. However, taking into account a workload analysis of combined call volume, it would appear that a reduction in personnel of at least 25 percent could be realized through a Joint Police District with Hubbard Township, the City of Hubbard, and Brookfield Township. Those combined departments have averaged about 46,000 total calls over the past five years, dropping to 42,220 calls in 2019 (see **Combined Call Volume of Joint PD** in [Appendix D: Alternative Police Options](#)). These calls averaged 15.1 minutes in length. Working at the 60-percent saturation index and assuming the 1.79 shift relief factor of Hubbard Township, the average number of calls over the past five years could be handled by a total of 15 patrol officers, while the combined entities currently have a total of 25 officers involved in patrol duties.²⁷

While our staffing analysis for HTPD was conducted based on actual call data and workload information, the YSU feasibility study modeled staffing estimations based on a per-capita analysis of the area. As a result of the method used in the analysis, the study determined that there could be no reduction in staffing at that time, as each existing police department already operated at a minimum staffing level.

It is important to note that a Joint Police District is an independent legal entity that is separate from the political units that joined to create it, and it must be financed independently by the passage of a District-wide property tax. Existing property taxes used to finance HTPD could not be used to fund a Joint Police District; however, they could be repealed or allowed to expire.

Further, a Joint Police District, as a new governmental subdivision, would be required to negotiate new contracts with staff. While the new CBA may result in reduced expenses, it may also prove to be more costly. Other contracts, such as obtaining dispatch services through the

²⁶ ORC § 505.482

²⁷ A sample schedule taking into account the current Hubbard Township contractual requirements of officers working five consecutive days followed by two consecutive days off was able to be built that reflects a need for a total of 19.0 FTE patrol officers to handle the combined historical workload of the three entities.

Trumbull County 9-1-1 center, would also require new negotiations in order to maintain existing service.

Negotiations between the entities involved in the new Joint Police District would also be required in order to obtain access to property and fleet, such as police stations or cruisers. These lease arrangements would need to be in place for the District to function appropriately.

Township Trustees should review the 2012 feasibility study and determine if they wish to investigate this option further. It is possible that a Joint Police District could result in significant cost savings for the community based on the potential for staffing reductions.

Client Response Letter

Audit standards and AOS policy request clients provide a written response to an audit. The letter on the following page is Hubbard Township’s official statement in regards to this performance audit. Throughout the audit process, staff met with Township officials to ensure substantial agreement on the factual information presented in the report. When the Township disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.

HUBBARD TOWNSHIP



Board of Trustees

Administration Building, 2600 Elmwood Dr. Ext. • Hubbard, Ohio 44425

Phone: 330-534-1411 • Fax: 330-534-3032

FREDERICK HANLEY, Trustee
JENNIFER EVANS, Fiscal Officer

THOMAS JACOBS, Trustee
RICK HERNANDEZ, JR., Trustee

June 18, 2020

Mr. Keith Faber, State Auditor
Office of the Auditor of State
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

Dear Auditor Faber,

Hubbard Township would like to express our sincere gratitude and thank you and the Performance Audit Team for the time, effort and energy expended in conducting the Performance Audit of our Police Division for our community. The Township has experienced a decrease in Fund balances since 2017. The budgetary constraints have become burdening requiring the Township to make changes in order to keep the Police Department solvent and realize that further changes are necessary to maintain a solvent Police Department.

The Township requested the Auditor's Office to conduct the Performance Audit of the Police Division to help management determine what options for Police Protection of Hubbard Township are financially feasible.

The Audit report provides several recommendations for the Township leadership to consider. It has validated some facts as well as brought some new scenario's to consider in managing the Police Division of Hubbard Township. The financial as well as community impact will be considered with each decision made. This independent Audit of the Police Division has helped bring the Police Department and Management together and will provide everyone with clear facts and statistics in order to make informed decisions.

Thank you for this valuable tool that will assist us in future decision making. We would also like to thank Scott Smith for his understanding and expertise of the subject matter. His independent review of the Hubbard Township Police Division has given the Hubbard Township Trustee's much needed information to move forward and make informed, fact supported cost saving decisions.

Sincerely,


Trustee Thomas Jacobs


Richard Hernandez, Jr.


Frederick Hanley, Jr.