

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 18, 2018 at 8:30 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Beverly Sustar, Chief Deputy Auditor Ron Leyde and Deputy Auditor Heather Penrod.

Mr. Walder calls the 2019 Tax Budget Hearings to order at 8:30 a.m.

2019 BUDGET HEARINGS

Bainbridge Township 8:32 a.m.
August 14, 2018

Fiscal officer Janice Sugarman, and township clerk Teri Rose
hearing representing Bainbridge Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 772,389.88		
	Estimated Revenue	\$1,218,139.15		
	Estimated Expense	\$1,761,393.43		
	Estimated 12/31/2019 Cash Balance	\$ 229,135.60		
Requested	\$1,229,874.15	Approved	\$1,218,139.15	

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance	\$1,728,525.04		
	Estimated Revenue	\$3,334,419.00		
	Estimated Expense	\$5,047,500.00		
	Estimated 12/31/2019 Cash Balance	\$ 15,444.04		

Requested \$3,334,419.00 Approved \$3,334,419.00
The Auditor's office has certified a 1.0 Mill Road and Bridge Renewal - one year early

Police Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$1,625,545.48		
	Estimated Revenue	\$3,858,273.00		
	Estimated Expense	\$4,510,500.00		
	Estimated 12/31/2016 Cash Balance	\$ 973,318.48		

Requested \$3,858,273.00 Approved \$3,858,273.00

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$2,320,501.09		
	Estimated Revenue	\$2,349,976.00		
	Estimated Expense	\$2,920,700.00		
	Estimated 12/31/2019 Cash Balance	\$ 1,749,777.09		

Requested \$2,349,976.00 Approved \$2,349,976.00

Special assessments (lighting)
Budget reflects collection of \$ 8,600.00

Total millage for Tax Year 2018 (2019 Collection)	
1.30	Inside General Fund
1.70	Inside Road & Bridge
5.00	Outside Road & Bridge
12.25	Outside Police
7.35	Outside Fire
27.60	Total Mills

Mr. Hitchcock asked about Road & Bridge. He cautioned that carryover estimates should be closer to actual balances. Deferred road project was moved from 2017 to 2018. The Hawksmoor Road project is currently underway. He also asked about expenses in the Fire Fund. Ms. Sugarman stated that they had purchased a truck at end of 2018 for \$700,000, have not taken possession yet. They are planning to purchase a Ladder Truck in 2020. They have also hired nine full time firefighters, those expenses should be reflected in actual expenses for this year. Mr. Walder stated that he combined the estimated carryover balances in the MLV, Gas Tax and Road & Bridge funds, with total of about \$137,000. Township has Road Dept salaries of \$1.1 million annually. Using ¼ rule, you should have \$278,000 to carryover at the beginning of the year. Caution that they have to survive the first three months of the year. He would like to see a five

year capital improvement plan. He also requested the Schedule A & B to the budget next year. Helps to define how levies are being directed. Good that they are on Ohio checkbook. Expenses in General Fund are increasing, and it is hard to get extra revenue in that fund..

Motion made by C. P. Hitchcock, seconded by Charles E. Walder, to approve the 2019 Tax Budget as presented with revenue and balances for Bainbridge Township totaling \$23,685,313.84

Voice vote, two ayes, Motion carried

2019 BUDGET HEARINGS

Geauga County Public Library

8:40 a.m.
August 14, 2018

Lisa Havlin, Treasurer and Ed Warso, Director

attended the

hearing representing Geauga Public Library

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 2,144,949.00	
	Estimated Revenue	\$8,631,081.00	
	Estimated Expense	\$8,745,028.00	
	Estimated 12/31/2019 Cash Balance	\$2,031,002.00	
<i>Requested</i>	\$8,631,081.00	<i>Approved</i>	\$8,631,081.00
Difference is PLF Estimate			

Debt Service Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$993,678.00	
	Estimated Revenue	\$1,438,933.00	
	Estimated Expense	\$1,379,200.00	
	Estimated 12/31/2019 Cash Balance	\$1,053,411.00	
<i>Requested</i>	\$1,438,933.00	<i>Approved</i>	\$1,438,933.00

Building & Repair Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$1,597,697.00	
	Estimated Revenue	\$0.00	
	Estimated Expense	\$545,000.00	
	Estimated 12/31/2019 Cash Balance	\$1,052,697.00	
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00 <i>transfer from GF</i>

Capital Improvement Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$22,627,915.00	
	Estimated Revenue	\$0.00	
	Estimated Expense	\$9,830,000.00	
	Estimated 12/31/2019 Cash Balance	\$12,797,915.00	
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00 <i>transfer from bond</i>

Total millage for Tax Year 2018 (2019 Collection)

2.00	General Fund
0.50	2017 Bond Levy
2.50	Total Mills

Increase in Public Library Funds in 2019 is not significant. Will not change budget at this time. Mr. Hitchcock questioned about difference in estimated capital improvements and actual expenses. A Library Trustee stated that they had intended to make repairs and improvements to the Bainbridge Branch, but with the passage of the Bond Levy, they have reassessed priorities. Mr. Walder stated that if the library had a five year plan, it would help the Budget Commission members understand. He also asked for Schedule A & B. He asked if they were considering Ohio Checkbook. It adds transparency that would be great for the taxpayers.

Motion made by Mr. Walder, seconded by C. P. Hitchcock to approve the 2019 Tax Budget as presented with revenue and balances for the County Library totaling \$36,649,780.67

Voice vote, two ayes. Motion carried

Mr. Flaiz Joins the meeting at 8:50.

2019 BUDGET HEARINGS

Burton Public Library

8:50 a.m.
August 14, 2018

Becky Herrick, fiscal officer, Dawn Tolchinsky & Rochelle Baker attended the hearing representing Burton Public Library.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	96,013.31
	Estimated Revenue		\$885,697.00
	Estimated Expense		\$940,247.85
	Estimated 12/31/2019 Cash Balance		<u>\$41,462.46</u>

Requested	\$885,696.00	Approved	\$885,697.00
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Debt Service	Estimated 1/1/2019 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2019 Cash Balance		<u>\$0.00</u>

Requested	\$0.00	Approved	\$0.00
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Total millage for Tax Year 2018 (2019 Collection)

1.70	General Fund
1.70	Total Mills

No Rate Resolution - Berkshire BOE signs with school budget

Increase in Public Library Funds in 2019 is not significant. The estimated increase not change budget at this time. Mutual agreement between Geauga County Library and Burton Public Library the outlines the allocation method of Public Library Funds was negotiated and signed in January 2017, is permanent.

Mr. Hitchcock encouraged watching the estimated ending cash balance. In the past forecasted estimates have not been accurate to actual balances. Mr. Walder asked about the allocation of \$100,000 in the improvement fund. They do have projects planned for at least \$40,000.00, but in an old building there are always surprises.

Motion made by Mr. Flaiz, seconded by Mr. Walder to approve the 2019 Tax Budget as presented with revenue and balances for Burton Public Library totaling \$1,013,731.50.

Voice vote, three ayes. Motion carried

Mr. Walder suggested looking into Ohio Checkbook.

2019 BUDGET HEARINGS

Auburn Township

9:00 a.m.
August 14, 2018

Fredrick May, fiscal officer

attended the

hearing representing Auburn Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	156,082.45
	Estimated Revenue		\$552,001.74
	Estimated Expense		\$626,687.32
	Estimated 12/31/2019 Cash Balance		\$81,396.87
<i>Requested</i>	<i>\$548,320.74</i>	<i>Approved</i>	<i>\$552,001.74</i>

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$288,159.20
	Estimated Revenue		\$1,520,941.46
	Estimated Expense		\$1,661,320.42
	Estimated 12/31/2019 Cash Balance		\$147,780.24
<i>Requested</i>	<i>\$1,520,941.64</i>	<i>Approved</i>	<i>\$1,520,941.46</i>

Auditor has Certified Renewal Levy of 2.0 mill - Yield 521,666 at 100% collection (One year early)

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$259,470.97
	Estimated Revenue		\$741,447.93
	Estimated Expense		\$984,250.71
	Estimated 12/31/2019 Cash Balance		\$16,668.19
<i>Requested</i>	<i>\$744,036.13</i>	<i>Approved</i>	<i>\$741,447.93</i>

Debt Fund

*Truck Debt - **Need amortization schedule for New Truck Debt***

Fire Station Renovation USDA Bond \$154,967.50 - paid from Fire Fund

New Road Garage Improvement Debt - 123,360.54 from Road & Bridge Fund

Special Assessments No Special Assessments

Total millage for Tax Year 2018 (2019 Collection)	
1.40	Inside General Fund
1.60	Inside Road & Bridge
5.00	Outside Road & Bridge
3.50	Outside Fire & EMS
11.50	Total Mills

"Actual" tax revenue figures from 2016 & 2017 do not reconcile with apportionment sheets

Need amortization schedule for New Truck Debt

2019 Estimate of Local Government Fund distribution was presented to Mr. May,

Mr. Hitchcock asked about the fire station renovation. Mr. May stated that they have an USDA loan with a remaining term of about 20 years. Payment is approximately \$154,000 annually. Mr. Hitchcock noted the Expense of nearly \$1 million in 2017. He asked if they had purchased equipment. Mr. May answered that they had made their fire contract payment early in the amount of about \$200,000. Mr. Walder asked if he could add the fund titles, otherwise we have to do conversions. MVL and Gas Funds are cryptic, as both are listed as special revenue funds. Also add Schedule A & B with next year’s budget. Mr. Walder also suggested that Mr. May check into some of the previous audit issues, since it would be audit time again.

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget as presented with revenue and balances for Auburn Township totaling \$4,195,360.01

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Burton Township

9:10 a.m.
August 14, 2018

Shelley McDermott, fiscal officer

Estimated 1/1/2019 Unencumbered Cash Balance	\$	136,444.91
General Fund	Estimated Revenue	\$204,168.00
	Estimated Expense	\$270,600.00
Estimated 12/31/2019 Cash Balance		\$70,012.91

Requested \$204,168.00 Approved \$204,168.00

Estimated 1/1/2019 Unencumbered Cash Balance	\$256,814.24	
Road & Bridge	Estimated Revenue	\$376,181.00
	Estimated Expense	\$561,000.00
Estimated 12/31/2019 Cash Balance		\$71,995.24

Requested \$376,181.00 Approved \$376,181.00

Estimated 1/1/2019 Unencumbered Cash Balance	\$199,349.67	
Fire Fund	Estimated Revenue	\$247,886.00
	Estimated Expense	\$238,000.00
	Estimated 12/31/2019 Cash Balance	\$209,235.67

Requested \$247,886.00 Approved \$247,886.00

Debt Fund No Debt

Special Assessments

No Special Assessments

Total millage for Tax Year 2017 (2018 Collection)

2.00	Inside General Fund
1.00	Inside Road & Bridge
4.10	Outside Road & Bridge
3.25	Outside Fire & Emerg
10.35	Total Mills

2019 Estimate of Local Government Fund distribution was presented to Ms. McDermott.

Mr. Hitchcock asked about the much higher than usual budget projections in the Road & Bridge Fund. Ms. McDermott stated that it is due to the Hotchkiss Road project that they are doing jointly with Newbury Township. They had scheduled it for this year but Newbury wasn't ready. They have now moved it to next spring. Funding is with an OPWC grant. Engineers office has to do some surveying. Burton Township is the financial lead. Newbury has to write a check to start the project. Mr. Walder asked about revenue that spiked last year in the fire fund. Ms. McDermott explained that they had replaced a levy last year but it overlapped with the existing levy. The resolution to suspend collection on the old levy was not executed in time to send to the State Dept of Tax Equalization.

Mr. Walder asked about fire contract.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz to approve the 2019 Tax Budget as presented with revenue and balances for Burton Township totaling \$1,551,641.74

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Chardon Township

9:20 a.m.
August 14, 2018

Beverly Borawski, fiscal officer
hearing representing Chardon Township.

attended the

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$94,954.40
	Estimated Revenue	\$224,019.00
	Estimated Expense	\$266,853.00
	Estimated 12/31/2019 Cash Balance	\$52,120.40
Requested	\$225,035.00	Approved \$224,019.00 UDLG

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance	\$293,300.40
	Estimated Revenue	\$571,640.00
	Estimated Expense	\$748,450.00
	Estimated 12/31/2019 Cash Balance	\$116,490.40
Requested	\$554,823.00	Approved \$571,640.00

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$72,330.82
	Estimated Revenue *	\$384,021.00
	Estimated Expense	\$456,351.82
	Estimated 12/31/2019 Cash Balance	\$0.00
Requested	\$495,678.00	Approved \$384,021.00

The Auditor has certified a Replacement of .75 mill & Increase of .25 mill to constitute 1.0 mill will generate \$164,372 at 100% collection

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2018 (2019 Collection)	
1.00	Inside General Fund
1.70	Inside Road & Bridge
2.00	Outside Road & Bridge
2.50	Outside Fire
7.20	Total Mills

2019 Estimate of Local Government Fund distribution was presented to Beverly Borawski

Mr. Hitchcock asked about the Fire Fund. When is the contract up? Mr. Borawski stated that they have a new contract for this year but it has not been signed yet. That is why they are going for a replacement with increase this year. Payment is made when funds are received. They have ambulance billing that they use to supplement. Mr. Walder noted that in the General Fund, expenses exceed revenue by about \$35,000 each year. He asked if they had a plan for when they run out of cash. The fiscal officer stated that in the past Road Fund payroll expenses for insurance and OPERS had been coming out of the General Fund. That has been changed, so they should be seeing recovery in the General Fund soon.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget as presented with revenue and balances for Chardon Township totaling \$1,882,904.20

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Claridon Township

Reconvened

10:00 a.m.

August 14, 2018

Kristen Sinatra, fiscal officer
representing Claridon Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 198,513.44
	Estimated Revenue	\$172,372.00
	Estimated Expense	<u>\$231,809.00</u>
	Estimated 12/31/2019 Cash Balance	\$139,076.44

Requested \$172,372.00 *Approved* \$172,372.00

	Estimated 1/1/2019 Unencumbered Cash Balance	\$170,132.65
Road & Bridge	Estimated Revenue	\$197,879.00
	Estimated Expense	<u>\$253,407.00</u>
	Estimated 12/31/2019 Cash Balance	\$114,604.65

Requested	\$197,879.00	Approved	\$197,879.00
resume collection of 2.4 mill road levy			

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$140,081.37
	Estimated Revenue	\$281,102.00
	Estimated Expense	\$364,165.00
	Estimated 12/31/2019 Cash Balance	\$57,018.37

Requested	\$281,102.00	Approved	\$281,102.00
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The Auditor has certified a 2.80 Mill Renewal Levy will yield 228,938 annually at 100% collection

Debt Fund	No Debt
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Special Assessments **No Special Assessments**

Total millage for Tax Year 2018 (2019 Collection)

1.50	Inside General Fund (Includes Aquilla Village)
1.50	Inside Road & Bridge (Excludes Aquilla Village)
2.40	Outside Road & Bridge (Excludes Aquilla Village)
3.75	Outside Fire (Includes Aquilla Village)
9.15	Total Mills

2019 Estimate of Local Government Fund distribution was presented to Kristen Sinatra.

Trustees doing a good job of cooperating. Will be getting the road levy. Cooper Sherman stated that the OPWC percentage of contribution is being reduced to 30-40%. Mr. Walder asked about the size of the project. Mr. Cooper stated that they expect \$800,000 to \$1million. They are doing prep work for upcoming projects. They are aware that the fire fund has a declining balance.

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget as presented with revenue and balances for Claridon Township totaling \$1,513,604.00

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Hambden Township

9:40 a.m.
August 14, 2018
attended the

Linda Legg, fiscal officer Paul Molan, trustee
hearing representing Hambden Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 12,978.00
	Estimated Revenue	\$324,327.00
	Estimated Expense	\$337,340.00
	Estimated 12/31/2019 Cash Balance	(\$35.00)
<i>Requested</i>	\$324,423.30	<i>Approved</i> \$324,327.00 <i>UDLG</i>

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance	\$200.00
	Estimated Revenue	\$399,483.00
	Estimated Expense	\$399,600.00
	Estimated 12/31/2019 Cash Balance	\$83.00
<i>Requested</i>	\$399,483.00	<i>Approved</i> \$399,483.00

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$441,656.00
	Estimated Expense	\$441,600.00
	Estimated 12/31/2019 Cash Balance	\$56.00
<i>Requested</i>	\$441,655.60	<i>Approved</i> \$441,656.00

Park Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$1,500.00
	Estimated Revenue	\$46,149.00
	Estimated Expense	\$47,250.00
	Estimated 12/31/2019 Cash Balance	\$399.00
<i>Requested</i>	\$46,149.00	<i>Approved</i> \$46,149.00

Permanent Improvement	Estimated 1/1/2019 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$95,452.00
	Estimated Expense	\$92,000.00
	Estimated 12/31/2019 Cash Balance	\$3,452.00
<i>Requested</i>	\$95,452.00	<i>Approved</i> \$95,452.00

Debt Fund	No Debt
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Special Assessments	No Special Assessments
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Total millage for Tax Year 2018 (2019 Collection)	
1.30	Inside General Fund
0.50	Outside General Fund/Current Expense
1.70	Inside Road & Bridge
2.60	Outside Road & Bridge
4.00	Outside Fire
0.25	Outside Park
10.35	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Walder cautioned that the carryover balances were too low. It is a disaster waiting to happen. If they are over appropriating, that leaves a zero beginning balance. Ms. Legg stated that this is their first year on UAN. She stated that they will have money left to carryover. He suggested a five year budgeting plan that realistically looks at future expense and revenue projections. Mr. Hitchcock explained that he budget is a public document and you are telling your taxpayers that you will not have enough money to cover payroll.

Motion made by Mr. Hitchcock, seconded by James Flaiz, to approve the 2018 Tax Budget as presented with revenue and balances for Hambden Township totaling \$1,520,095.00

Voice vote, three ayes. Motion carried

2018 Amendments**Thompson Township – Amendment #4**

Motion by Mr. Walder, seconded by C. P. Hitchcock, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase other source revenue 52,000.00, from 44,825.00 to 96,825.00

Capital Project Funds

Increase OPWC other source revenue 75,000.00, from 0.00 to 75,000.00

New General Fund Total:	\$ 250,065.34
New Capital Project Funds Total:	\$ 75,000.00
New Total 2017 Certificate:	\$1,625,810.19

Motion made by Mr. Walder, seconded by C. P. Hitchcock to approve the 2019 Tax Budget as presented with revenue and balances for the County Library totaling \$36,649,780.67

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Huntsburg Township

9:50 a.m.
August 14, 2018

Michel Saunders, fiscal officer Nancy Saunders, trustee
hearing representing Huntsburg Township.

attended the

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$53,531.00
	Estimated Revenue		\$286,045.00
	Estimated Expense		\$282,500.00
	Estimated 12/31/2019 Cash Balance		\$57,076.00
<i>Requested</i>	<i>\$280,898.00</i>	<i>Approved</i>	<i>\$286,045.00</i>

The Auditor has certified a 1.0 mill Current Expense levy that will yield \$69,479 at 100% collection

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$52,945.00
	Estimated Revenue		\$383,087.00
	Estimated Expense		\$390,000.00
	Estimated 12/31/2019 Cash Balance		\$46,032.00
<i>Requested</i>	<i>\$383,086.00</i>	<i>Approved</i>	<i>\$383,087.00</i>

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$51,337.00
	Estimated Revenue		\$90,201.00
	Estimated Expense		\$109,000.00
	Estimated 12/31/2019 Cash Balance		\$32,538.00
<i>Requested</i>	<i>\$90,201.00</i>	<i>Approved</i>	<i>\$90,201.00</i>

Debt Fund	Bond Retirement
	Debt Service of \$33,644 will be paid from General Fund

Special Assessments

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
1.70	Inside General Fund
1.30	Inside Road & Bridge
4.50	Outside Road & Bridge
1.50	Outside Fire
9.00	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Walder asked if they are UAN. Michel answered that they just got on UAN in January. Mr. Walder asked if they could use UAN budget, because the Budget Commission cannot verify beginning balances and UAN will use history. In General Fund, the carryover balance isn't sufficient to cover the first quarter operations and maintenance costs. In Road & Bridge Mr. Walder calculated they would need \$97,500 and they only have \$46,000 carryover, and in the Fire Fund, the balance is being draw down by \$20,000 per year. He cautioned that they are going to be in trouble soon. Michel stated that they are putting an operating expense levy on the ballot this year. Nancy Saunders stated that they tried to put three levies on last year and they all failed. Mr. Hitchcock stated that maybe if they chose one levy for the most important need, they would have a better chance. Mr. Hitchcock also asked about road projects.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget as presented with revenue and balances for Huntsburg Township totaling \$1,063,264.00

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Geauga County Park District

10:00 a.m.
August 14, 2018

Gloria Freno, Finance Manager and John Oros, Director

attended the

hearing representing Geauga County Park District.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	2,793,750.00
	Estimated Revenue		\$6,850,215.00
	Estimated Expense		\$6,880,510.00
	Estimated 12/31/2019 Cash Balance		\$2,763,455.00
<i>Requested</i>	\$6,850,215.00	<i>Approved</i>	\$6,850,215.00

Construction Fund Q41	Estimated 1/1/2019 Unencumbered Cash Balance		\$1,482,984.00
	Estimated Revenue		\$1,495,340.00
	Estimated Expense		\$2,273,960.00
	Estimated 12/31/2019 Cash Balance		\$704,364.00
<i>Requested</i>	\$1,495,340.00	<i>Approved</i>	\$1,495,340.00

Retirement Reserve Fund RRA	Estimated 1/1/2019 Unencumbered Cash Balance		\$83,620.00
	Estimated Revenue		\$500.00
	Estimated Expense		\$0.00
	Estimated 12/31/2019 Cash Balance		\$84,120.00
<i>Requested</i>	\$500.00	<i>Approved</i>	\$500.00

Capital Reserve	Estimated 1/1/2019 Unencumbered Cash Balance		\$763,081.00
	Estimated Revenue		\$9,000.00
	Estimated Expense		\$0.00
	Estimated 12/31/2019 Cash Balance		\$772,081.00
<i>Requested</i>	\$9,000.00	<i>Approved</i>	\$9,000.00

K-9 Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$2,025.00
	Estimated Revenue		\$3,000.00
	Estimated Expense		\$5,000.00
	Estimated 12/31/2019 Cash Balance		\$25.00
<i>Requested</i>	\$3,000.00	<i>Approved</i>	\$3,000.00

<u>Total millage for Tax Year 2018 (2019 Collection)</u>			
0.70	1986 Last collection year - 2026		
1.00	2000 Last collection year - 2020 (cannot replace/renew until Nov 2019)		
1.00	2013 Last collection year - 2033		
2.70	Total Mills		

2019 Estimate of Local Government Fund distribution was presented

Mr. Hitchcock stated that last year’s estimate of ending balance in the General Fund was \$1.2 million. The actual carryover was \$3.4 million, for an increase of \$2 million. He cautioned them to be more accurate in your estimates of expenses. In the Construction Fund you stated you would have a \$750,000 acquisition. Mr. Oros answered that was Claridon Woods. Fund used for both construction and acquisition. Where are you investing Capital Reserve fund. Ms. Freno answered that she believes that it is in cash. Mr. Hitchcock suggested that the funds could be invested at a higher rate of interest. Mr. Walder suggested looking at Star or Meeder Investments. Mr. Flaiz said that he doesn’t see any real budgeting here. It looks like they just accumulate a pile of money and then spend it. Mr. Walder suggested: New World Budgeting Module and a 5 year plan. Mr. Oros said they didn’t want to speak to a project that they hadn’t finalized yet. Mr. Walder said that is where the five year plan is useful. He also suggested using Ohio Checkbook in order to provide transparency to the county taxpayers. It would cut down on the number of public records requests. The park district is looking at another acquisition. Mr. Oros stated that there are reserved funds in the Capital Reserve Fund and the Land Fund to cover the purchase. But the contract is not signed yet.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 budget, in the amount of 13,483,515.00, Mr. Hitchcock seconded.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Middlefield Township

10:20 a.m.
August 14, 2018

Mary Ann Pierce, fiscal officer and Paul Porter, trustee

attended the

hearing representing Middlefield Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	153,611.80
	Estimated Revenue		\$202,653.00
	Estimated Expense		\$176,827.00
	Estimated 12/31/2019 Cash Balance		\$179,437.80

Requested \$230,200.00 *Approved* \$202,653.00

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$691,618.00
	Estimated Revenue		\$320,138.00
	Estimated Expense		\$155,400.00
	Estimated 12/31/2019 Cash Balance		\$856,356.00

Requested \$378,150.00 *Approved* \$320,138.00

The Auditor's office has certified an additional 2.5 mill levy that would yield 190,445 at 100%.

Ambulance Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$279,521.89
	Estimated Revenue		\$127,901.00
	Estimated Expense		\$101,500.00
	Estimated 12/31/2019 Cash Balance		\$305,922.89

Requested \$142,021.00 *Approved* \$127,901.00 Levy Expired TY16

Debt Fund No Debt

Special Assessments No Special Assessments

2019 TPP/TVLR distribution estimate is \$8,296

Last distribution currently scheduled for February 2020 in amount of \$1,812

Total millage for Tax Year 2018 (2019 Collection)

1.30	Inside General Fund
1.70	Inside Road & Bridge
2.50	Outside Road & Bridge
1.60	Outside Ambulance
7.10	Total Mills
12.90	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Walder asked about Road and Bridge Fund. Mr. Porter stated that they have a \$947,000 Newcomb Road project. They will be cutting a check for \$200,000 and a \$300,000 loan that they want to pay off as soon as possible. They are doing Swine Creek for \$50,000.00 and have already spent \$53,000 chip and seal on three other roads. He also stated that the Ambulance Fund balance is high. They have been asking for more space. The bays are full. The plan is to do virtual training via the internet and smart board. So they are increasing broadband service and are going to be adding three bays and a meeting room. After that is completed, they will see where they stand. If they can give some of that money back to the residents, Mr. Porter feels that would be a good plan. They do not have a start date or estimated costs. Middlefield Village provides Fire Protection and Middlefield Township owns the Ambulance service. Mr. Hitchcock asked about the renewal of the old ambulance levy. It was being collected at a lower rate. When the levy renewal passed the resolution reducing collection fell off. Mr. Porter stated that when they are done with the project they are in favor of reducing the rate again.

OPWC loan: Auditor's office needs copy of amortization schedule. Mr. Walder confirmed that the loan gets paid first, before receiving levy funds.

Motion made by Mr. Walder, seconded by Mr. Hitchcock to approve the 2019 Tax Budget as presented with revenue and balances for Middlefield Township totaling \$2,077,298.43.

Voice vote: Two ayes, one no. Motion carried.

2018 BUDGET HEARINGS

Thompson Township

10:30 a.m.
August 22, 2017

Cindy Lausin, fiscal officer

attended the

hearing representing Thompson Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 75,521.28
	Estimated Revenue	\$110,364.00
	Estimated Expense	\$124,243.00
	Estimated 12/31/2019 Cash Balance	\$61,642.28
<i>Requested</i>	\$110,903.00	\$110,364.00 UDLG

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance	\$174,672.06
	Estimated Revenue	\$239,441.00
	Estimated Expense	\$304,900.00
	Estimated 12/31/2019 Cash Balance	\$109,213.06
<i>Requested</i>	\$239,441.00	<i>Approved</i> \$239,441.00

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$211,947.13
	Estimated Revenue	\$159,295.00
	Estimated Expense	\$210,000.00
	Estimated 12/31/2019 Cash Balance	\$161,242.13
<i>Requested</i>	\$159,295.00	<i>Approved</i> \$159,295.00
Saving for Fire Truck purchase		

Police Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$108,155.58
	Estimated Revenue	\$98,799.00
	Estimated Expense	\$96,075.00
	Estimated 12/31/2019 Cash Balance	\$110,879.58
<i>Requested</i>	\$98,799.00	<i>Approved</i> \$98,799.00

Debt Fund No Debt

Special Assessments

Budget reflects we are to collect \$1,300 in street light assessments
Resolution has been received and is on file in real estate

Total millage for Tax Year 2018 (2019 Collection)

1.50	Inside General Fund
1.20	Inside Road & Bridge
3.35	Outside Road & Bridge
3.45	Outside Fire
3.00	Outside Police
12.50	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Hitchcock asked about the fire truck that they said they were buying. Ms. Lausin said the truck was in Ohio and was having equipment added. They should have soon. The Auditor's office will need a copy of the amortization schedule.

Mr. Walder asked if they are using UAN. The fiscal officer said that they just started using it and she needed to get online to learn how to use the budget function.

Motion made by Mr. Hitchcock, seconded by Mr. Faliz, to approve the 2019 Tax Budget as presented with revenue and balances for Thompson Township totaling \$1,356,714.07.

Voice vote, two ayes. One absent. Motion carried

2019 BUDGET HEARINGS

Thompson Township Park District

10:37

August 14, 2018

Cindy Lausin, Fiscal officer

attended the

hearing representing Thompson Park District

	Estimated 1/1/2019 Unencumbered Cash Balance	\$	15,260.49
General Fund	Estimated Revenue		\$22,362.00
	Estimated Expense		\$25,000.00
	Estimated 12/31/2019 Cash Balance		\$12,622.49
<i>Requested</i>	\$22,300.00	<i>Approved</i>	\$22,362.00
			<i>PLF Increase</i>

Total millage for Tax Year 2018 (2019 Collection)

0.00	Inside General Fund
0.00	Total Mills

Ms. Lausin is the fiscal officer for the Thompson Township Park District. Only revenue is from Local Government and Public Library Funds distribution from State of Ohio.

Motion made by Mr. Flaiz, seconded by Mr. Walder to approve the 2019 Tax Budget for Thompson Twp Park totaling \$37,622.49.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Newbury Township

1:30 p.m.
August 14, 2018

Marcia Mansfield, fiscal officer

attended the

hearing representing Newbury Township.

Estimated 1/1/2019 Unencumbered Cash Balance	\$	351,973.56
General Fund	Estimated Revenue	\$301,080.00
	Estimated Expense	<u>\$467,370.00</u>
	Estimated 12/31/2019 Cash Balance	\$185,683.56
<i>Requested</i> \$305,240.00 <i>Approved</i> \$301,080.00		
over estimated Local Government Fund distribution		

Estimated 1/1/2019 Unencumbered Cash Balance	\$37,709.02	
Road & Bridge	Estimated Revenue	\$277,079.00
	Estimated Expense	<u>\$214,000.00</u>
	Estimated 12/31/2019 Cash Balance	\$100,788.02
<i>Requested \$277,079.00 Approved \$277,079.00</i>		

	Estimated 1/1/2019 Unencumbered Cash Balance	\$12,767.92
Fire Fund	Estimated Revenue	\$266,004.00
	Estimated Expense	<u>\$272,600.00</u>
	Estimated 12/31/2019 Cash Balance	\$6,171.92
<i>Requested \$266,004.00 Approved \$266,004.00</i>		

Estimated 1/1/2019 Unencumbered Cash Balance	\$370,309.85	
Road Improvement Fund	Estimated Revenue	\$663,521.00
	Estimated Expense	<u>\$932,550.00</u>
	Estimated 12/31/2019 Cash Balance	\$101,280.85
<i>Requested \$663,521.00 Approved \$663,521.00</i>		

Debt Fund None

Special Assessments

No Special Assessments

<u>Total millage for Tax Year 2018 (2019 Collection)</u>		
0.80	Inside General Fund	
1.60	Inside Road & Bridge	
3.90	Outside Road District	2.0 mill levy renewal certified /1 year early
1.60	Outside Fire	
<u>7.90</u>	Total Mills	

2019 Estimate of Local Government Fund distribution was presented

Also in attendance: Greg Tropf, trustee and Glen Quigley, trustee. Several members of the public were also in attendance.

Mr. Walder asked about the lean carryover balance in the Fire Fund. Ms. Mansfield explained that the first payment to the Newbury Volunteer Fire Association is not due until April. In the Road Improvement Fund it appears that the carryover balance is short by about \$100,000. Budget indicates that salaries and benefits are paid out of the Road Improvement Fund. Mr. Flaiz pointed out that historically, the actual carryover balance has always far exceeded the budgeted carryover. So the beginning balances are not going to be accurate.

Mr. Hitchcock asked about the list of improvements that the trustees told the residents by resolution, would be completed. Mr. Flaiz asked what wasn't done. Mr. Tropf presented a list. The windows were not updated. The roof was not done. Oberland Park Parking was not done. The shelter at Munn Cemetery was not done. The recycling pad, and maintenance garage were not done. Approximately \$365,500 of the original \$467,000 in voted and approved projects were not completed.

Mr. Hitchcock asked why the fiscal officer was not answering the questions. Ms. Mansfield stated that they had spent the \$200,000 that had been requested. They went about it a different way. Mr. Flaiz explained that they passed a resolution to get certain items done. He feels that by not doing those items the trustees have been dishonest with the taxpayers.

Mr. Quigley stated that sometimes you have expectations of getting things done, but other things get in the way. Mr. Flaiz asked Ms. Mansfield if she tracked any of the capital improvements. She stated that she didn't track by project, but by the total amount spent. She stated that they did do the roof, the interior paint, the front door and steps. Mr. Flaiz asked whatever happened to the maintenance garage. Mr. Quigley tried to explain that they were rethinking how to accomplish the needs of the road department.

Mr. Quigley stated that the Hotchkiss had to be delayed, not because of anything that the township did but on the part of the county. Now the project is delayed because of the brown bats. Mr. Walder asked why not just write a check for the township's portion. Mr. Walder suggested the trustees talk with the engineer's office. By taking back the old police/fire station from the current renter, couldn't that be used as the road garage and you wouldn't need to build a new maintenance garage. Mr. Walder suggested having a road plan. Mr. Quigley stated that they have a road plan, he just neglected to bring it.

Regarding the Hotchkiss Road project, the question was asked how much it was going to cost. Mr. Quigley stated that the Newbury portion would be about \$250,000. Both parties will be receiving OPWC money. Has it gone out for bids? Joint projects can get complicated. Mr. Quigley turned the conversation back to chip and seal of Kiwanis Lake. That project was delayed until this year. Purchased a plow truck for \$200,000. Also ordered another dump truck for \$90,000.

Mr. Flaiz said there is a disconnect between the person handling the money and the people responsible for spending it. Mr. Quigley gave a verbal list of current road projects. Mr. Flaiz questioned if the current year's project would be \$50,000.00.

Mr. Hitchcock asked what would happen if the Budget Commission did not pass the budget. Mr. Flaiz said he would have his office check into it. Mr. Walder said he would like to see a five year plan. Mr. Hitchcock said he would not believe whatever plan the trustees come up with.

There is no motion to approve the budget. Mr. Hitchcock believes that they have enough money to carry them over without collecting taxes for an entire year. Mr. Walder said he would commit to meeting with the fiscal officer and a single trustee to develop a five year plan. Mr. Flaiz said he would speak to the engineer's office about the Hotchkiss Road project. Motion to reconvene Newbury Township's budget hearing until August 28, 2018 at 10:00 a.m.

Mr. Walder stated he was shocked at the Township's chip and seal. He stated the life expectancy is much shorter than paving and you cannot get OPWC money for chip and seal. Mr. Quigley stated that chip and seal in is a subdivision off of regular traffic. Mr. Walder noted that Music Street is chip and seal and is very well travelled. Mr. Quigley agreed. Mr. Flaiz thanked Mr. Tropf for tracking the spending projects

Motion by Mr. Flaiz, seconded by Mr. Walder to table the Newbury Township Tax Budget hearing until August 28, 2018 at 10:00 a.m. in order to give them time to put together a Road & Bridge five year plan.

Voice vote: Three ayes. Motion carried.

2019 BUDGET HEARINGS

Chester Township

11:23 a.m.
August 14, 2018

Craig Richter, Fiscal Officer and Joe Mazzurco and Robert Rogis attended the hearing representing Chester Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	514,263.15
	Estimated Revenue		\$647,775.00
	Estimated Expense		\$771,070.20
	Estimated 12/31/2019 Cash Balance		\$390,967.95
<hr/>			
<i>Requested</i>	<i>\$651,704.00</i>	<i>Approved</i>	<i>\$647,775.00</i> <i>UDLG Fund</i>

Shifted 1.0 mills from Road to General Fund

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$345,582.14
	Estimated Revenue		\$848,619.00
	Estimated Expense		\$882,900.00
	Estimated 12/31/2019 Cash Balance		\$311,301.14
<hr/>			
<i>Requested</i>	<i>\$848,619.00</i>	<i>Approved</i>	<i>\$ 848,619.00</i>

Auditor has certified 1.0 Mill Road & Bridge Renewal Levy - Yield 345,741 (voted one year early)

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$612,335.74
	Estimated Revenue		\$1,928,692.00
	Estimated Expense		\$2,461,350.00
	Estimated 12/31/2019 Cash Balance		\$79,677.74
<hr/>			
<i>Requested</i>	<i>\$1,828,692.00</i>	<i>Approved</i>	<i>\$ 1,928,692.00</i>

Auditor has certified 1.8 Mill Fire Renewal Levy - Yield 494,261 (voted one year early)

Police Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$127,174.14
	Estimated Revenue		\$1,077,186.40
	Estimated Expense		\$1,154,000.00
	Estimated 12/31/2019 Cash Balance		\$50,360.54
<hr/>			

Requested \$1,077,186.40 Approved \$1,077,186.40

Auditor has certified 1.77 Mill Police Renewal Levy - Yield 447,294 (voted one year early)

Debt Fund *No Debt*

Special Assessments *Does the real estate office have a current resolution?*

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
2.00	<i>Inside General Fund</i>
1.00	<i>Inside Road & Bridge</i>
0.00	<i>Inside Park</i>
5.00	<i>Outside Road & Bridge</i>
6.97	<i>Outside Police</i>
4.00	<i>Outside Fire</i>
<hr/>	
18.97	<i>Total Mills</i>

Fire Fund - 31,500 in other source revenue is not included in summary.

Chester Township called their special meeting to order.

2019 Estimate of Local Government Fund distribution was presented

Mr. Flaiz asked about police levy. Carryover appears short of first quarter requirements. Mr. Walder asked about putting levies on a term limit. Board wants to have half as continuing and half as termed levy. Mr. Walder posed if the board believes that expenses will go away. All you are doing is incurring election costs. The only levies with term limits should be short term capital improvements. He asked that the trustees reconsider. He also requested that future budgets be prepared using the UAN budget function. It will capture history. Road & Bridge – tried to shift inside millage. Will shift this year. The \$1 million carryover will be used to catch up with road projects.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget as presented with revenue and balances for Chester Township totaling \$8,041,003.99.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Burton Village

11:35 a.m.
August 14, 2018

Christopher Pacquette, fiscal officer

attended the

hearing representing Burton Village.

Estimated 1/1/2019 Unencumbered Cash Balance		\$	934,155.01
General Fund	Estimated Revenue		\$708,276.00
	Estimated Expense		\$896,119.00
	Estimated 12/31/2019 Cash Balance		\$746,312.01
<i>Requested</i>	\$704,469.00	<i>Approved</i>	\$708,276.00
		ULDGF	

Estimated 1/1/2019 Unencumbered Cash Balance			\$106,829.74
Fire Fund	Estimated Revenue		\$93,200.00
	Estimated Expense		\$187,477.04
	Estimated 12/31/2019 Cash Balance		\$12,552.70
<i>Requested</i>	\$93,200.00	<i>Approved</i>	\$93,200.00

The Auditor has certified a 4.75 mill Renewal levy that will yield 116,197 at 100% collection

Estimated 1/1/2019 Unencumbered Cash Balance			\$56,259.26
Police Fund	Estimated Revenue		\$299,364.00
	Estimated Expense		\$305,398.00
	Estimated 12/31/2019 Cash Balance		\$50,225.26
<i>Requested</i>	\$259,151.00	<i>Approved</i>	\$299,364.00

General Fund Transfers out \$606,000. Transfers to other funds totals 406,700. Difference 199,300

Special Assessments

Total millage for Tax Year 2018 (2019 Collection)

3.00	Inside General Fund
2.25	Outside Fire
2.00	Outside Police
7.25	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Pacquette’s last meeting.

Looks like Police Fund is a little low. Mr. Pacquette keeps the balance at about \$50,000, but doesn’t want to lock it away in the Police Fund.

Cash balance in General Fund is due to under estimated income tax. Big road improvement project will be subsidized with Issue II funds and General Fund

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget as presented with revenue for Burton Village totaling \$5,968,737.09

Voice vote, three ayes. Motion carried.

Best wishes to Chris.

2019 BUDGET HEARINGS

City of Chardon

11:45 a.m.
August 14, 2018
attended the

Mate Rogonjic, Finance Dir Heidi Delaney, Deputy HR & Finance
hearing representing City of Chardon.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	978,254.00
	Estimated Revenue		\$8,206,721.00
	Estimated Expense		\$8,248,590.00
	Estimated 12/31/2019 Cash Balance		\$936,385.00
<i>Requested</i>		\$8,203,087.00	<i>Approved</i>
			\$8,206,721.00
ULGF - State & Co. <i>Other Financing Sources formula error.</i>			

Police Levy	Estimated 1/1/2019 Unencumbered Cash Balance		\$44,333.00
	Estimated Revenue		\$184,346.00
	Estimated Expense		\$201,746.00
	Estimated 12/31/2019 Cash Balance		\$26,933.00
<i>Requested</i>		\$184,346.00	<i>Approved</i>
			\$184,346.00

Fire and Ambulance	Estimated 1/1/2019 Unencumbered Cash Balance		\$585,854.00
	Estimated Revenue		\$104,767.00
	Estimated Expense		\$945,000.00
	Estimated 12/31/2019 Cash Balance		(\$254,379.00)
<i>Requested</i>		\$104,767.00	<i>Approved</i>
			\$104,767.00

The Auditor's office has certified the renewal of the 4.0 mill Levy will Yield 598,196 at 100% coll
The Auditor's office has certified the renewal of the 1.0 mill Levy will Yield 157,281 at 100% coll

Police Pension	Estimated 1/1/2019 Unencumbered Cash Balance		\$1,600.00
	Estimated Revenue		\$206,596.00
	Estimated Expense		\$208,000.00
	Estimated 12/31/2019 Cash Balance		\$196.00
<i>Requested</i>		\$206,596.00	<i>Approved</i>
			\$206,596.00

Special Assessments

Budget reflects shade tree and street lighting. If these are special assessments, do we have proper resolutions?

Total millage for Tax Year 2018 (2019 Collection)

2.70	Inside General Fund
0.30	Inside Police Pension
4.00	Outside Police
0.00	Outside Fire/EM Levies expired
7.00	

2019 Estimate of Local Government Fund distribution was presented

Recommended that levies be placed on the ballot one year early, so that revenues can be used on the ballot. Suggest that terms be changed to continuing.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2019 Tax Budget the City of Chardon totaling \$23,127,098.00.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Middlefield Village

11:50 a.m.
August 14, 2018

Nicholas Giardina-fiscal officer, Jessica Giardina, Leslie Gambosi-McCoy
hearing representing Middlefield Village.

attended the

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$	219,217.00
	Estimated Revenue			\$1,571,240.00
	Estimated Expense			\$1,598,800.00
	Estimated 12/31/2019 Cash Balance			\$191,657.00
<i>Requested</i>	\$1,569,756.00	<i>Approved</i>	\$1,571,240.00	

Police Fund	Estimated 1/1/2019 Unencumbered Cash Balance			\$63,398.00
	Estimated Revenue			\$175,520.00
	Estimated Expense			\$160,833.00
	Estimated 12/31/2019 Cash Balance			\$78,085.00
<i>Requested</i>	\$175,520.00	<i>Approved</i>	\$175,520.00	

Ambulance Fund	Estimated 1/1/2019 Unencumbered Cash Balance			\$76,607.00
	Estimated Revenue			\$97,794.00
	Estimated Expense			\$62,500.00
	Estimated 12/31/2019 Cash Balance			\$111,901.00
<i>Requested</i>	\$97,794.00	<i>Approved</i>	\$97,794.00	

Debt Fund	No Debt			
Special Assessments	No Special Assessments			

Total millage for Tax Year 2017 (2019 Collection)	
3.00	Inside General Fund
0.00	Outside General
1.45	Outside Ambulance
2.00	Outside Police
6.45	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Hitchcock’s only concern is the ending balance. Mr. Giardina said that he changed the way that they reported, to show the transfer from income tax to General Fund before January 1st. Cautioned that the tax receipts that we sent do not match the budget that was presented. It may be a spreadsheet issue. Mr. Walder asked what financial software they were using, and requested that they use the budgeting functionality. It would correct any formula errors.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget the Village of Middlefield totaling \$10,943,173.00.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

South Russell Village

11:40 a.m.
August 14, 2018

Danielle Romanowski

attended the

hearing representing South Russell Village.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$	413,443.00
	Estimated Revenue			\$1,092,717.00
	Estimated Expense			\$1,097,625.00
	Estimated 12/31/2019 Cash Balance			\$408,535.00
Requested	\$1,090,540.00	Approved	\$1,092,717.00	UDLG + State direct
estimated increase in Local Government Funds				

Police/Safety Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$294,972.00
	Estimated Revenue		\$1,397,392.00
	Estimated Expense		\$1,398,601.00
	Estimated 12/31/2019 Cash Balance		\$293,763.00
Requested	\$1,397,392.00	Approved	\$1,397,392.00
The Auditor has certified a 2.0 mill Renewal levy one year early			

Operating Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$246,592.00
	Estimated Revenue		\$447,747.00
	Estimated Expense		\$446,474.00
	Estimated 12/31/2019 Cash Balance		\$247,865.00
Requested	\$424,120.00	Approved	\$447,747.00

Road & Bridge Levy	Estimated 1/1/2019 Unencumbered Cash Balance		\$6,037.00
	Estimated Revenue		\$232,037.00
	Estimated Expense		\$226,000.00
	Estimated 12/31/2019 Cash Balance		\$12,074.00
Requested	\$232,037.00	Approved	\$232,037.00

Debt Fund No Debt

Total millage for Tax Year 2018 (2019 Collection)

3.00	Inside General Fund
4.20	Outside Operating
4.75	Outside Police
1.50	Outside Roads & Bridges
13.45	Total Mills

2019 Estimate of Local Government Fund distribution was presented

Mr. Hitchcock complimented Danielle on a good job.

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget for South Russell Village totaling \$7,761,,899.00.

Voice vote, three ayes. Motion carried.

Aquilla Village 2019 Budget

No attendees. Clean audit.
Budget Commission clerk will mail documents to fiscal officer.

Motion made by Mr. Flaiz, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget for Aquilla Village totaling \$ 162,499.05.

Voice vote, three ayes. Motion carried

Hearings adjourned until 1:10 p.m.

Hearings resume at 1:13 p.m.

2019 BUDGET HEARINGS			
East Geauga Fire District		1:13 p.m.	
Cheryl McNulty, fiscal officer		14-Aug-18	
hearing representing East Geauga Fire District		attended the	
General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$ 529,119.20
	Estimated Revenue		\$659,693.00
	Estimated Expense		\$682,836.25
	Estimated 12/31/2019 Cash Balance		\$488,174.11
Requested	\$601,106.00	Approved	\$659,693.00
2019 Estimate of TPP/TVLR is 51,356			
Last distribution of TPP/TVLR is currently scheduled for February 2020 (est 22,965)			
Total millage for Tax Year 2017 (2018 Collection)			
2.80	Current Expense		
1.00	New Levy - November 2016		
3.80	Total Mills		

Mr. Hitchcock asked about the truck that they said they would be buying last year. Ms. McNulty stated that received a FEMA grant so that truck is paid in full. Hoses are paid in full. They have a pumper that they are looking at. They are using a demo.

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget for East Geauga Fire District totaling \$1,188,812.20.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Parkman Township

1:16 p.m.
August 14, 2018

Nina Reed, Fiscal Officer and trustee Jon Ferguson
Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$295,374.93
	Estimated Revenue		\$180,198.00
	Estimated Expense		\$324,753.07
	Estimated 12/31/2019 Cash Balance		\$150,819.86
Requested	\$191,600.00	Approved	\$180,198.00

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$18,672.03
	Estimated Revenue		\$101,526.00
	Estimated Expense		\$98,950.00
	Estimated 12/31/2019 Cash Balance		\$21,248.03
Requested	\$99,000.00	Approved	\$101,526.00

Auditor's Office has certified a Renewal of a 1.5 Mill Road Levy - Yield \$105,291 at 100% collection One

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$328,796.10
	Estimated Revenue		\$210,970.00
	Estimated Expense		\$224,100.00
	Estimated 12/31/2019 Cash Balance		\$315,666.10
Requested	\$206,000.00	Approved	\$210,970.00

Auditor's office has certified a Renewal 1.0 mill Fire Levy (one year early)

Road Improvement Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$53,048.12
	Estimated Revenue		\$273,925.00
	Estimated Expense		\$295,075.00
	Estimated 12/31/2019 Cash Balance		\$31,898.12
Requested	\$252,000.00	Approved	\$273,925.00

Special Assessments

Budget reflects we are to collect street lighting assessments in 2019 totaling \$5,000.00

Total millage for Tax Year 2018 (2019 Collection)

1.70	Inside General Fund
1.30	Inside Road & Bridge
2.40	Outside Road Improvement
2.00	Outside Road & Bridge
3.40	Outside Fire
10.80	Total Mills

Undivided Local Government Fund estimates were presented to the fiscal officer.

Mr. Hitchcock reviewed General Fund. Carryover is creeping up. In 2017 planned to spend 35,000-50,000 to renovate upstairs and downstairs restrooms in Community House. They replaced the windows 2018 put in new furnace and air conditioning and converting Community House to Red Cross Shelter and they have put on a new roof.

The Fire Fund has received 164,000 in grants last year and another 35,000 this year. An additional \$617,000 is available, but they don't know how much they will get. Tax receipts do not match. Possible misallocation of Homestead and Rollback credits from state. Cautioned that state auditor's will look at tax allocation.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2019 Tax Budget Revenue for Parkman Township totaling \$1,380,444.89.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Munson Township

1:30 p.m.
August 14, 2018

Judith Toth, fiscal officer representing Munson Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 25,544.90
	Estimated Revenue	\$599,429.00
	Estimated Expense	\$579,005.59
	Estimated 12/31/2019 Cash Balance	\$45,968.31
<i>Requested</i>	\$599,429.00	<i>Approved</i> \$599,429.00

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance	\$92,887.37
	Estimated Revenue	\$537,570.00
	Estimated Expense	\$629,307.00
	Estimated 12/31/2019 Cash Balance	\$1,150.37
<i>Requested</i>	\$537,570.00	<i>Approved</i> \$537,570.00

The Auditor's office has certified a 2.0 Mill Renewal - yield \$315,750 at 100% collection

Fire Operating & Apparatus Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$1,087,230.00
	Estimated Expense	\$1,086,506.47
	Estimated 12/31/2019 Cash Balance	\$723.53
<i>Requested</i>	\$1,087,230.00	<i>Approved</i> \$1,087,230.00

The Auditor's office has certified a 1.00 Mill Renewal - yield \$230,274 at 100% collection

The Auditor's office has also certified a .65 Mill Renewal - one year early

Debt Fund Two leases totaling \$52,143.66 (\$18,137.19 from GF + \$34,006.47 from

Special Assessments No Special Assessments

Total millage for Tax Year 2018 (2019 Collection)

2.00	Inside General Fund
1.00	Inside Road & Bridge
2.85	Outside Road & Bridge
5.05	Outside Fire
10.90	Total Mills

Undivided Local Government Fund estimates were presented to the fiscal officer

Mr. Hitchcock asked if any trustees would be coming. Mr. Walder stated that the general fund has less than a month's reserve. In Road & Bridge you need at least \$38,000 for the first quarter. Ms. Toth stated that they have some expense this year that they won't spend. She said they always waffle back and forth whether to appropriate 100%. Mr. Hitchcock confirmed that the Budget Commission had been telling her for years not to fully appropriate estimated revenue. She said that she had no clue what they would be spending from the Road fund, but she still had to prepare a budget. She said she was hoping they would do a little more than a one year plan, maybe two years. Mr. Walder suggested that she could jump right in and do a five year. The message is you can always do a supplemental appropriation. Why would you appropriate for what you don't know. She said this is the first year they haven't appropriated every. And they are trying to pass levies one year ahead. Mr. Walder asked if she thought the Roads Dept cost is going to go down. She said they were not in a good place. He said you are spending money to put levies on the ballot. Change levies from term limit to continuing period of time. You don't have to pay ballot costs every five years. Continuing levies save residents money. Mr. Hitchcock said she must walk away from zero based budgeting. She blamed the elimination of estate tax for the difficulty in paying the fire contract. Mr. Hitchcock stressed that she needs to prepare a budget that is somewhat real. He said the trustees need to get in line.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget as presented with revenue for Munson Township totaling \$2,722,409.24.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Russell Township

1:33 p.m.
August 14, 2018
attended the

Karen Walder, Fiscal officer
hearing representing Russell Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$935,382.90
	Estimated Revenue		\$723,446.50
	Estimated Expense		\$903,667.50
	Estimated 12/31/2019 Cash Balance		\$755,161.90
Requested	\$719,549.50	Approved	\$723,446.50

ULGF

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$79,831.90
	Estimated Revenue		\$603,038.12
	Estimated Expense		\$682,152.57
	Estimated 12/31/2019 Cash Balance		\$717.45
Requested	\$603,038.12	Approved	\$603,038.12

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$216,882.42
	Estimated Revenue		\$1,247,729.92
	Estimated Expense		\$1,144,644.25
	Estimated 12/31/2019 Cash Balance		\$319,968.09
Requested	\$1,247,729.92	Approved	\$1,247,729.92

Police Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$571,588.73
	Estimated Revenue		\$1,781,611.67
	Estimated Expense		\$1,884,083.80
	Estimated 12/31/2019 Cash Balance		\$469,116.60
Requested	\$1,781,611.67	Approved	\$1,781,611.67

Special Road Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$79,625.98
	Estimated Revenue		\$1,144,239.35
	Estimated Expense		\$1,125,736.59
	Estimated 12/31/2019 Cash Balance		\$98,128.74
Requested	\$1,132,294.35	Approved	\$1,144,239.35

OPW Loan payments from Road & Bridge in the amount of 49,847.08
The Auditor's office has certified a Renewal of a 2.75 mill RoadDistrict Levy for CPT (one year early)

Debt Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$440,465.00
	Estimated Revenue		\$201,539.75
	Estimated Expense		\$188,160.00
	Estimated 12/31/2019 Cash Balance		\$453,844.75
Requested	\$201,539.75	Approved	\$201,539.75

\$1,415,000 - Fire Station Bond - Refinanced 2012 - Amortization on file
Carryover sufficient for final two payments
Final collection year millage will be recalculated.

Total millage for Tax Year 2018 (2019 Collection)		
2.00	Inside General Fund	
1.00	Inside Road & Bridge	
7.05	Outside Road & Bridge	
6.80	Outside Fire	
9.45	Outside Police	
0.8	Outside Fire Bond	This millage will be recalculated when new Values are re
27.10	Total Mills	

Mr. Walder recused himself. Kate Jacob was seated as alternate.

Undivided Local Government Fund estimates were presented.

Mr. Hitchcock noted excess cash in General Fund. Projects for 2017 were delayed. Slated new roof on Fire Station. Case before Franklin County Common Pleas Court, Fire department thought they had insurance, but they did not. Receiver was appointed. Many of the bills have been paid. The township has stepped up, and is covering bills, however can't predict how much longer it will go on. Township is budgeting for 100% of the liability. County Line Road status was discussed.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2019 Tax Budget as presented with revenue for Russell Township totaling \$8,566,744.30.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Russell Park District		RECONVENE AT		1:53 p.m.
Donna Weiss Carson, fiscal officer, Scott Wayt Board member				August 14, 2018
hearing representing Russell Park District				attended the
General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	140,796.71	
	Estimated Revenue	\$	7,471.00	
	Estimated Expense	\$	28,000.00	
	Estimated 12/31/2019 Cash Balance	\$	120,267.71	
Requested	\$9,000.00	Approved	\$7,471.00	
Auditor has certified a New .5 mill levy will yeild 132,860 at 100% collection				
Auditor has certified a New 1.0 mill levy will yeild 265,721 at 100% collection				
Land Purchase	Estimated 1/1/2019 Unencumbered Cash Balance	\$	235,812.21	
	Estimated Revenue	\$	-	
	Estimated Expense	\$	-	
	Estimated 12/31/2019 Cash Balance	\$	235,812.21	
Requested	\$0.00	Approved	\$0.00	
Total millage for Tax Year 2018 (2019 Collection)				
0.00 Inside General Fund				

Mr. Walder rejoins hearings.

Undivided Local Government Fund estimates were presented.

Ms. Carson is the new fiscal officer for the Russell Township Park District. Mr. Walder appreciates that the board is new, but he has reviewed the budget, and is has difficulty tying back to the cash balance in the General Fund as presented. He sees a discrepancy of about \$16,000. He believes that it is relevant to know what the actual cash balance is. More concerning is the Land Purchase Fund that received tax revenue at about \$152,000 annually. Revenue could not be comingled with General Fund. Land Fund shows reduced revenue from 2015 through 2017. Approximately \$60,000 is missing. It appears that as the general fund revenues were supposed to be reduced, the Land Fund was being reduced and allocated to general fund. While looking for financials for 2014, Mr. Walder pulled state audit for 2014/2015. State audit commented that the Park Commission filed financial journal in May of 2016, which was more than 60 days after end of financial reporting cycle. There was no properly formatted record of receipts, expenses or fund balances. Mr. Walder explained that there were no findings, because there were insufficient data to audit. He does not know how to correct that because they have gone through two audit cycles. Ms. Carson gave beginning balance numbers. Mr. Walder pulled the Park District Hinkle reports and the numbers do not match. Ms. Carson states that they are not on UAN. Restricted funds are only tracked by spreadsheet. In 2009-2015 there was 0.00 spent on legal fees. In 2016, \$41,000 was spent on legal fees and in 2017, \$34,000 was spent on legal fees. Mr. Walder posed that maybe some of that money should have been spent on an accountant. He is really concerned is what the Park Board has asked for the Budget Commission to approve is a lot of money. The Park is going out for a levy and asked for inside millage. The Budget Commission asked that the park provide operating expenses for the last ten years and a five year forecast of general fund expenses. The figures were not produced. Mr. Flaiz stated that the levy that was approved was for a restricted purpose. It appears that when the inside millage started going away, (you) started shifting funds from the restricted fund to the general fund. 2015 was the first year that the inside millage was reduced. . Park is currently being audited. Apportionment sheets have been requested. There may have findings for recovery. Mr. Hitchcock stated that the budget is wrong. He doesn't believe that they deserve to receive government money. Review ULGF eligibility.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to table the certification of the Russell Township Park District 2019 Tax Budget until August 28, 2018 at 10:00 a.m. Purpose of motion is to allow the Park Board an opportunity to review and rectify the reporting of beginning balances and actual revenue for fiscal years 2014, 2015 and 2016.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Geauga Trumbull Solid Waste District

2:10 p.m.
August 14 , 2018

Greg Kovalchick

attended the

hearing representing Geauga Trumbull Solid Waste District

General Operating Fund 6007	Estimated 1/1/2019 Unencumbered Cash Balance	\$ 4,250,000.00
	Estimated Revenue	\$1,752,250.00
	Estimated Expense	\$2,551,400.00
	Estimated 12/31/2019 Cash Balance	\$3,450,850.00
Requested	\$1,752,250.00	Approved \$1,752,250.00

Construction Fund 6014	Estimated 1/1/2019 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2019 Cash Balance	\$0.00
Current Balance	\$ -	

Recycle Ohio Grant 6020	Estimated 1/1/2019 Unencumbered Cash Balance	\$2,948.12
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2019 Cash Balance	\$2,948.12
Current Balance	\$ -	

Total millage for Tax Year 2018 (2019 Collection)	
0.00	
0.00	Total Mills

Geauga Trumbull Solid Waste District does not receive tax dollars. Mr. Flaiz questioned anticipated expenses. Mr. Kovalchick stated that they are hiring additional staff. Hire assistant director, and will be hiring a planner who will also do all the EPA reporting. They are also building a facility in Geauga County. They have hired a consultant. They are looking for a piece of property and hope to start construction in spring. Mr. Flaiz asked exactly what they will be building. Mr. Kovalchick stated that it would be a Household Hazardous Waste Facility that could accept electronics and other household waste, similar to what is currently operating in Trumbull County. That facility has about a 30% participation from Geauga County. It is too far for most Geauga County residents to use conveniently. Pole Barn Structure that would be open 6-7 months of the year and everything will be done indoors. Recycling costs are going up. He is still trying to get department more organized. He is working with both counties to obtain liability insurance through CORSA.

Motion made by Mr. Flaiz, seconded by Mr. Walder to approve the 2018 Tax Budget for Geauga Trumbull Solid Waste District totaling \$6,005,198.12.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Chester Township Park District

2:45 p.m.
August 14, 2018

No one was in attendance for the park district
hearing representing Chester Park District

attended the

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	5,764.00
	Estimated Revenue		\$14,978.00
	Estimated Expense		<u>\$15,650.00</u>
	Estimated 12/31/2019 Cash Balance		\$5,092.00
<i>Requested</i>	<i>\$15,267.00</i>	<i>Approved</i>	<i>\$14,978.00</i>

No levied revenue/only PLF and ULGF

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
0.00	Inside General Fund
0.00	Total Mills

Ongoing revenue is from Public Library Fund and Local Government Fund distributions from the State of Ohio. This year they contracted with the West Geauga School Board to improve the fields at Lindsey and put in two new ball fields. The Indians gave \$5,000. They also go a grant from PEP the insurance company of \$3,000 to do safety checks at the playgrounds. They still need to put in fencing.

Motion by Mr. Flaiz, seconded by Mr. Walder, to approve that 2019 Tax Budget for Chester Park District totaling \$20,742.00.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

West Geauga Recreation District

2:50 AM
August 22, 2018
attended the

Ed Curtis, fiscal officer
hearing representing West Geauga Recreation District

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance	\$	4,931.12
	Estimated Revenue		\$66,178.00
	Estimated Expense		<u>\$64,500.00</u>
	Estimated 12/31/2019 Cash Balance		\$6,609.12
<i>Requested</i>	<i>\$65,611.00</i>	<i>Approved</i>	<i>\$66,178.00</i>

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
0.20	Inside General Fund
0.20	Total Mills

No discussion. Clean audits. Suggestion to make levy for Continuing Period of Time in order to avoid high cost of election costs for such small millage.

Motion made by Mr. Walder, seconded by Mr. Hitchcock, to approve the 2019 Tax Budget for West Geauga Joint Recreation District totaling \$101,102.05.

Voice vote, three ayes. Motion carried.

2019 BUDGET HEARINGS

Montville Township

2:55 p.m.
August 14, 2018
attended the

Karen Hawkins, fiscal officer

hearing representing Montville Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$	5,511.23
	Estimated Revenue			\$129,177.75
	Estimated Expense			\$118,020.00
	Estimated 12/31/2019 Cash Balance			\$16,668.98
<i>Requested</i>	\$123,253.75	<i>Approved</i>	\$129,177.75	

Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$79,826.34
	Estimated Revenue		\$118,382.00
	Estimated Expense		\$163,500.00
	Estimated 12/31/2019 Cash Balance		<u>\$34,708.34</u>
<i>Requested</i>	<i>\$115,000.00</i>	<i>Approved</i>	<i>\$118,382.00</i>
<i>Auditor's Office has certified a 1.5 mill <u>additional</u> levy that will yield \$78,826 at 100% collection</i>			
<i>Auditor's Office has certified 1.0 mill renewal levy one year early</i>			

Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$117,793.61
	Estimated Revenue		\$232,428.00
	Estimated Expense		\$308,400.00
	Estimated 12/31/2019 Cash Balance		<u>\$41,821.61</u>
<i>Requested</i>	<i>\$223,500.00</i>	<i>Approved</i>	<i>\$232,428.00</i>
<i>GCU Fire Truck Loan \$22,184 per year until 2021 Paid from Fire Fund</i>			

Debt *OPWC Loan 4,690 per year until 2022 - was not speicified on Budget*
GCU Fire Truck 22,184 from Fire Levy - included in capital improvements

Special Assessments
No Special Assessments

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
1.70	Inside General Fund
1.30	Inside Road & Bridge
1.00	Outside Road & Bridge
5.90	Outside Fire
9.90	Total Mills

Undivided Local Government Fund estimates were presented.

Mr. Hitchcock stated that the cash balance in the General Fund seems a little light. Ms. Hawkins stated that they had a couple of unexpected expenses that had to be paid from the General Fund. They had an indigent burial and a road department employee decided to collect unemployment. Since the unemployment premiums were being paid from the general fund, he had to be paid from the General Fund. Mr. Hitchcock said that unemployment should have been paid from the Road & Bridge Fund. That was an expensive lesson learned.

Fire Chief Ron Jonovich stated that they are saving for a new squad last year Mr. Hitchcock asked if he had done that. Chief Jonovich stated that they were thinking of replacing an old fire levy. It was suggested that the old levy be renewed at a CPT. With a small additional levy in order to keep the rollbacks and credits.

Ms. Hawkins also shifted millage from Road & Bridge to General Fund to recover unexpended expenses in 2018.

Motion made by Mr. Flaiz, seconded by Mr. Walder, to approve the 2019 Tax Budget as presented with revenue and balances for Montville Township totaling \$844,875.82.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Troy Township

3:00 p.m.
August 14, 2018

Kate Barcikoski, new fiscal officer
attended the hearing representing Troy Township.

General Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$234,634.29
	Estimated Revenue		\$174,710.74
	Estimated Expense		\$298,510.79
	Estimated 12/31/2019 Cash Balance		\$110,834.24
<i>Requested</i>	<i>\$176,067.74</i>	<i>Approved</i>	<i>\$174,710.74</i>
<i>Reduction in TVLR</i>			
Road & Bridge	Estimated 1/1/2019 Unencumbered Cash Balance		\$9,583.78
	Estimated Revenue		\$247,306.00
	Estimated Expense		\$209,800.00
	Estimated 12/31/2019 Cash Balance		\$47,089.78
<i>Requested</i>	<i>\$251,285.00</i>	<i>Approved</i>	<i>\$247,306.00</i>
<i>Reduction in TVLR</i>			
Fire Fund	Estimated 1/1/2019 Unencumbered Cash Balance		\$316,271.97
	Estimated Revenue		\$323,497.00
	Estimated Expense		\$462,523.00
	Estimated 12/31/2019 Cash Balance		\$177,245.97
<i>Requested</i>	<i>\$331,710.00</i>	<i>Approved</i>	<i>\$323,497.00</i>
<i>Reduction in TVLR</i>			
Special Assessments	No Special Assessments		

2019 TPP/TVLR estimate is \$12196

Last distribution is currently scheduled for February 2020 in the amount of \$3,018

Total millage for Tax Year 2018 (2019 Collection)

2.0	Inside General Fund
1.0	Inside Road & Bridge
5.0	Outside Road
4.5	Outside Fire
12.5	Total Mills

Undivided Local Government Fund estimates were presented.

2017 Road & Bridge higher budgeted than actual. Patch Road was supposed to be done in 2017 but is being done in 2018. Entire subdivision also being done in 2018. Saving money in Fire Fund for capital outlay in 2019. Addition to Fire Station to include shower stalls.

Mr. Walder suggested a five year forecast at least for capital outlay.

Motion made by Mr. Walder, seconded by Mr. Hitchcock to approve the 2019 Tax Budget as presented with revenue for Toy Township totaling \$1,556,731.05.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Geauga County

3:10 p.m.
August 14, 2018

Adrian Gorton-Finance Manager, Dave Lair-County Administrator attended the
hearing representing Geauga County.

<u>General Fund</u>	<u>Tax Budget</u>	<u>Budget Commission</u>
Estimated 1/1/2018 Unencumbered Cash	-	-
Estimated 2019 Revenue	29,288,436.00	\$29,321,135.00
Estimated Transfers In	5,010,000.00	\$5,010,000.00
Total	<u>34,298,436.00</u>	<u>34,331,135.00</u>
Estimated Expenditures		\$ 34,298,436.00
Revenue over Expenditures (revised Local Government Funds)		\$32,699.00

- 2019 Real Estate Receipts estimated at 98% of Values.

1004 thru 6031 Funds

- 2018 Real Estate Receipts estimated at 98% of Values.

Using estimated carryover balances, the following funds appear to be over appro
2005 - Care & Custody - over appropriated by 38,696.41
2024 - Manchester Ditch over appropriated by 6,177.00
2025 - Ravenwood Ditch over appropriated by 3,042.00
5019 - Storm Water Huntington Ridge over appropriated by 2,100.00
5020 - Storm Water McFarlnad Woods over appropriated by 2,403.00

<u>Total millage for Tax Year 2018 (2019 Collection)</u>	
2.50	Inside General Fund - 1001
0.00	Inside Unvoted Debt - 3000
2.50	Outside Road & Bridge
1.20	Outside Children's Services
1.20	Outside Mental Health
4.30	Outside DD/Metzenbaum
1.00	Outside Senior Citizens
0.20	Outside Health District
12.90	
2.70	Outside Park - memo only
2.50	Outside Library - memo only
18.10	

Undivided Local Government Fund estimates were presented.

Mr. Gorton addressed the over appropriations by stating that the budgeted appropriations carryover from year to year. When asked if those could be changed, Mr. Gorton agreed that they would be reduced if funds did not carryover at the first of the year.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2019 Tax Budget for the County of Geauga with revenue and balances totaling \$148,949,457.55.

Voice vote, three ayes. Motion carried

2019 BUDGET HEARINGS

Russell Township Citizen's 511 Park District

3:18 p.m.
August 14, 2018

Ronald Skrbini, Treasurer and Roy Podogil, park commissioner attended the
hearing representing Russell Park District

Estimated 1/1/2019 Unencumbered Cash Balance		\$	-
General Fund	Estimated Revenue		\$2,543.00
	Estimated Expense		\$43,668.00
Estimated 12/31/2019 Cash Balance			(\$41,125.00)
<i>Requested</i>	\$65,101.64	Approved	\$2,543.00

Total millage for Tax Year 2018 (2019 Collection)

0.00	Inside General Fund
0.00	Outside Park on Ballot for November 6, 2018 Election

On July 11, 2018 a formal request from the 511 Russell Township Citizens' Park Commission was received asking that the park district be included in the allocation of the Local Government Funds for 2019. That request was officially granted at the August 6, 2018 Budget Commission meeting, and has been advertised.

Ongoing revenue will be from Local Government Fund distributions from the State of Ohio. They have requested that the Auditor's office certify revenue that would be produced by a .25 mill Parks and Recreation levy to be placed on the ballot at the November 6th election. This revenue cannot be budgeted for 2019 as the levy has not yet been placed before the voters. Budget submitted did follow prescribed format. If levy passes, revenue will be added with actual beginning balances on the first amendment to the Certificate of Estimated Resources.


Motion by Mr. Hitchcock, seconded by Mr. Walder, to approve the 511 Russell Township Citizen's Park 2019 Tax Budget for Chester Park District totaling \$2,543.00.

Voice vote, three ayes. Motion carried.

Being no further business to conduct it was moved by Mr. Hitchcock to recess the 2019 at 3:22 p.m.

2019 Tax Budget Hearing will reconvene at 10:00 a.m. on Tuesday, August 28, 2018

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

