

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 23, 2016 at 8:30 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Frank J. Gliha, and Geauga County Treasurer C. P. Hitchcock. Also Present: Deputy Auditor Beverly Sustar

2017 BUDGET HEARINGS

Bainbridge Township 8:30 a.m.
August 23, 2016

Kathy Staudenbaur, fiscal officer and Terry Rose bookkeeper

hearing representing Bainbridge Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	1,467,233.86
	Estimated Revenue			\$1,577,450.53
	Estimated Expense			\$1,771,602.16
	Estimated 12/31/2017 Cash Balance		\$	1,273,082.23
Requested	\$1,369,320.53	Approved	\$1,577,450.53	

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance			\$2,101,554.27
	Estimated Revenue			\$3,146,930.00
	Estimated Expense			\$4,030,500.00
	Estimated 12/31/2017 Cash Balance		\$	1,217,984.27
Requested	\$3,232,930.00	Approved	\$3,146,930.00	

No Local Government revenue to Road & Bridge/TVLR Eliminated in Feb 2016

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$1,953,819.75
	Estimated Revenue			\$3,772,541.00
	Estimated Expense			\$3,479,982.00
	Estimated 12/31/2016 Cash Balance		\$	2,246,378.75
Requested	\$3,772,541.00	Approved	\$3,772,541.00	

The Auditor has certified a New 2.0 Mill levy will yield 1,058,786 at 100% collection

No Rollbacks on New Levy. Adjust HS/RB to match certificate

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$3,223,382.88
	Estimated Revenue			\$2,302,831.00
	Estimated Expense			\$3,146,787.52
	Estimated 12/31/2017 Cash Balance		\$	2,379,426.36
Requested	\$2,325,313.00	Approved	\$2,302,831.00	

No Local Government revenue to Fire Fund/TVLR Eliminated in Feb 2016

Special assessments (lighting)

Budget reflects we are to collect \$ 40,400.00 - Do we have proper resolutions?

Total millage for Tax Year 2016 (2017 Collection)

1.30	Inside General Fund
1.70	Inside Road & Bridge
5.00	Outside Road & Bridge
10.25	Outside Police
7.35	Outside Fire
25.60	Total Mills

Tangible Personal Property Tax Reimbursement (TVLR) is completely phased out.

Mr. Gliha asked why the carryover balances in the Police Fund were higher than last year, by about a million dollars. Staudenbaur was unsure. He asked if they were saving for anything. Ms. Rose gave a list of anticipated equipment and vehicle expenditures. Mr. Hitchcock asked about the Fire Fund balances being \$1 million higher than last year. They are replacing squad in 2016 for 240,000 and in 2017 replacing pumper for \$650,000. They are also replacing other equipment for 196,000.00 for this year. Mr. Hitchcock stated that the township has been horrible about budgeting and that he feels the residents have been abused. There is \$11,000,000.00 in carryover. That is too much money to carryover for a township with 3,800 houses. That is about \$3,800 per house. He expects to see the actual expenses match the budget in the future.

Geauga County Prosecutor James R. Flaiz Joins meeting at 8:45 a.m.

Motion made by Hitchcock, seconded by Mr. Gliha, to approve the 2017 Tax Budget as presented with revenue and balances for Bainbridge Township totaling \$26,921,435.50

Voice vote, two ayes, Mr. Flaiz abstains. Motion carried

Geauga County Public Library

8:50 a.m.
August 23, 2016

Lisa Havlin - deputy fiscal officer, Ed Worso - Director attended the
hearing representing Geauga Public Library

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$ 2,887,328.00
	Estimated Revenue	\$8,512,677.00
	Estimated Expense	\$9,532,112.00
	Estimated 12/31/2017 Cash Balance	\$1,867,893.00

Requested \$8,267,900.00 *Approved* \$8,512,677.00

Debt Service Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2017 Cash Balance	\$0.00

Requested \$0.00 *Approved* \$0.00

Building & Repair Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$1,409,190.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$1,080,000.00
	Estimated 12/31/2017 Cash Balance	\$329,190.00

Requested \$0.00 *Approved* \$0.00

Total millage for Tax Year 2016 (2017 Collection)

2.00	General Fund
2.00	Total Mills

The agreement between Geauga County Library and Burton Public Library mutually agreeing to the allocation method of the Public Library Fund expires in 2017. Public Library Estimates have increased for 2017.

Mr. Hitchcock cautioned to watch budgeting of expenses as there was a variance of about 50% between budgeted and actual in 2015. Mr. Worso is the new director and he indicated that he is trying to get a handle on the operation. He is certain that they will be spending what they budgeted in 2016. They have plans for 2017. Two new bookmobiles are on the list of anticipated expenses.

Motion made by Frank J. Gliha, seconded by C. P. Hitchcock to approve the 2017 Tax Budget as presented with revenue and balances for Geauga County Public Library totaling \$12,809,195.00

Voice vote, three ayes. Motion carried

Burton Public Library

9:00 a.m.
August 23, 2016

Becky Herrick, fiscal officer and Katie Ringenbach, director
hearing representing Burton Public Library.

attended the

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	2,572.11
	Estimated Revenue	\$	887,813.00
	Estimated Expense	\$	879,031.83
	Estimated 12/31/2017 Cash Balance	\$	11,353.28
Requested	\$876,642.00	Approved	\$887,813.00

Debt Service	Estimated 1/1/2017 Unencumbered Cash Balance	\$	-
	Estimated Revenue	\$	-
	Estimated Expense	\$	-
	Estimated 12/31/2017 Cash Balance	\$	-
Requested	0.00	Approved	0.00

No Debt at this time

Tax Year 2016 (2017 Collection)

1.7 General Fund

1.7 Total Mills

No Rate Resolution - Berkshire BOE signs with school budget

Public Library Fund - anticipated increase
will only certify 98% of 469,056.38 (459,675.00)

Public Library Fund estimates were presented to Ms. Herrick.

Agreement between Geauga County Library and burton Public Library mutually agreeing to the allocation method of Public Library Funds will expire with the 2017 distributions.

Per current agreement on file with the Auditor's office: Beginning January 2017 GCPL & BPL shall meet and begin negotiating an extension or modification to govern the PLF beginning with 2018.

Mr. Hitchcock commended the Library on accuracy of their budget. Mr. Hitchcock stated he wished that all the entities did so well.

Motion made by Mr. Flaiz, seconded by Mr. Gliha to approve the 2017 Tax Budget as presented with revenue and balances for Burton Public Library totaling \$912,102.94

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Auburn Township

9:10 a.m.
August 23, 2016

Fredrick May, fiscal officer
hearing representing Auburn Township.

attended the

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	391,943.21
	Estimated Revenue		\$472,743.14
	Estimated Expense		\$551,661.30
	Estimated 12/31/2017 Cash Balance		\$313,025.05
<i>Requested</i>	<i>\$571,646.69</i>	<i>Approved</i>	<i>\$472,743.14</i>

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$415,337.13
	Estimated Revenue		\$1,229,610.09
	Estimated Expense		\$1,545,274.20
	Estimated 12/31/2017 Cash Balance		\$99,673.02
<i>Requested</i>	<i>\$1,462,471.00</i>	<i>Approved</i>	<i>\$1,229,610.09</i>

Auditor has Certified Renewal Levy of 1.0 mill - Yield \$255,653 at 100% collection

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$201,813.23
	Estimated Revenue		\$722,119.09
	Estimated Expense		\$846,674.07
	Estimated 12/31/2017 Cash Balance		\$77,258.25
<i>Requested</i>	<i>\$927,520.34</i>	<i>Approved</i>	<i>\$722,119.09</i>

Debt Fund	<i>Truck Debt - 34,590.37 from Road & Bridge Fund - Final Payment 2018</i>
	<i>Fire Station Renovation 155,401.25 - paid directly from Fire Fund</i>
	<i>New Road Garage Improvement Debt - 123,360.54 from Road & Bridge Fund</i>
	<i>request amortization schedule new loan.</i>

Special Assessments

No Special Assessments

Total millage for Tax Year 2016 (2017 Collection)	
1.40	Inside General Fund
1.60	Inside Road & Bridge
4.00	Outside Road & Bridge
3.50	Outside Fire & EMS
10.50	Total Mills

2017 Estimate of Local Government Fund distribution was presented to Mr. May,

Mr. Hitchcock asked if they were saving for a truck. Mr. May stated that they are still saving and are looking a couple of years out for the purchase. Mr. Hitchcock asked about large carryover. With new road garage, they will have probably an additional \$100,000 to \$200,000 in additional expenses on top of loan proceeds. That will reduce their carryover balances next year. Also loan payments will continue to reduce balances. Mr. Flaiz stated that would make the budget tight. Mr. May agreed that it would be tighter than he is used to.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2017 Tax Budget as presented with revenue and balances for Auburn Township totaling \$4,263,733.87

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Burton Township	9:20 a.m.
Shelley McDermott, fiscal officer and Jim Dvorak, trustee	August 23, 2016
representing Burton Township	attended the hearing

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	214,963.56
	Estimated Revenue		\$200,643.00
	Estimated Expense		\$275,250.00
	Estimated 12/31/2017 Cash Balance		\$140,356.56
<i>Requested</i>	<i>\$191,786.00</i>	<i>Approved</i>	<i>\$200,643.00</i> <i>ULGF</i>

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$26,021.43
	Estimated Revenue		\$372,137.00
	Estimated Expense		\$348,000.00
	Estimated 12/31/2017 Cash Balance		\$50,158.43
<i>Requested</i>	<i>\$372,137.00</i>	<i>Approved</i>	<i>\$372,137.00</i>
<i>Auditor has certified a Renewal of a 1.10 Mill Road Levy one year early</i>			

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$162,096.67
	Estimated Revenue		\$181,012.00
	Estimated Expense		\$217,000.00
	Estimated 12/31/2017 Cash Balance		\$126,108.67
<i>Requested</i>	<i>\$181,012.00</i>	<i>Approved</i>	<i>\$181,012.00</i> *
<i>Auditor has certified an Additional 1.0 Mill Fire & EMS Levy will yield \$80,185 at 100% collection</i>			

Debt Fund No Debt

Special Assessments
No Special Assessments

Total millage for Tax Year 2016 (2017 Collection)	
2.00	Inside General Fund
1.00	Inside Road & Bridge
4.10	Outside Road & Bridge
3.15	Outside Fire & Emerg
10.25	Total Mills

2017 Estimate of Local Government Fund distribution was presented to Ms. McDermott.

Mr. Gliha asked about the Fire Fund. Ms. McDermott stated that they plan on putting a new levy on the ballot in November that would not be collected until 2018. Should it pass, they will not collect on the 1988 1.00 mill levy. And they would let that expire in collection year 2018. Fire services as contracted through Burton Volunteer Fire Association.

Motion made by Mr. Mr. Hitchcock, seconded by Mr. Flaiz to approve the 2017 Tax Budget as presented with revenue and balances for Burton Township totaling \$1,304,412.10

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Chardon Township

9:30 a.m.
August 23, 2016

Beverly Borawski, fiscal officer and Steven Borawski, trustee
attended the
hearing representing Chardon Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	131,095.99
	Estimated Revenue		\$252,084.00
	Estimated Expense		\$313,940.00
	Estimated 12/31/2017 Cash Balance		\$69,239.99
Requested	\$250,561.00	Approved	\$252,084.00

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$168,212.00
	Estimated Revenue		\$549,429.00
	Estimated Expense		\$671,062.00
	Estimated 12/31/2017 Cash Balance		\$46,579.00
Requested	\$549,429.02	Approved	\$549,429.00

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$491,096.00
	Estimated Expense		\$491,096.00
	Estimated 12/31/2017 Cash Balance		\$0.00
Requested	\$491,096.00	Approved	\$491,096.00

* New levy does not receive rollback credits. F/O should adjust tax allocation to match cert

Debt Fund No Debt

Special Assessments
No Special Assessments

Total millage for Tax Year 2015 (2016 Collection)

1.00	Inside General Fund
1.70	Inside Road & Bridge
2.00	Outside Road & Bridge
3.25	Outside Fire
7.95	Total Mills

2017 Estimate of Local Government Fund distribution was presented to Beverly Borawski

Mr. Hitchcock asked about carryover of 195,739 in the general fund. Ms. Borawski stated that they have set aside funds to purchase additional land for cemetery purchase. Mr. Hitchcock asked if they should set that aside in a separate fund. They would need to have that approved by the auditor of state. Ms. Borawski stated that they didn't want to restrict those funds in case they would need them for an unrelated emergency. Fire service is contracted with Chardon Fire Dept. They do not pay until they received levied funds in January or February.

Motion made by Mr. Flaiz, seconded by Mr. Gliha to approve the 2017 Tax Budget as presented with revenue and balances for Chardon Township totaling \$1,757,082.11

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Claridon Township

9:40 a.m.
August 23, 2016

Kristen Sinatra, fiscal officer | Mike Ferrell, trustee
representing Claridon Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	343,749.98
	Estimated Revenue			\$176,252.00
	Estimated Expense			\$192,998.54
	Estimated 12/31/2017 Cash Balance			\$327,003.44
<i>Requested</i>	<i>\$175,388.00</i>	<i>Approved</i>	<i>\$176,252.00</i>	

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance			\$97,107.69
	Estimated Revenue			\$208,793.00
	Estimated Expense			\$204,097.27
	Estimated 12/31/2017 Cash Balance			\$101,803.42
<i>Requested</i>	<i>\$208,793.00</i>	<i>Approved</i>	<i>\$208,793.00</i>	

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$186,363.10
	Estimated Revenue			\$279,142.00
	Estimated Expense			\$296,252.44
	Estimated 12/31/2017 Cash Balance			\$169,252.66
<i>Requested</i>	<i>\$279,142.00</i>	<i>Approved</i>	<i>\$279,142.00</i>	

Debt Fund No Debt

Special Assessments
No Special Assessments

Total millage for Tax Year 2016 (2017 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

The Auditor has certified a 2.4 Mill Road Improvement Renewal Levy One Year Early
The Auditor has certified a 1.75 Mill Fire & EMS Renewal Levy One Year Early

Mr. Hitchcock brought to the attention of the fiscal officer and the trustee the large carryover in the general fund. Ms. Sinatra stated that the road projects that they had bid out came back higher than they expected and were advised by the engineer not to go ahead at this time with the project. 2017 projects are Headwater Lane and Stillwell Road. Mr. Ferrell presented a five year forecast for the Road and Bridge Fund. Mr. Hitchcock stated that given the high carryover in the general fund and the history of large carryovers, he is not in favor of approving the budget.

Mr. Flaiz asked why they didn't do roads since they had the money. Mr. Ferrell stated that by the time they got the testing done for the road base, the contracts were already at the end of the line and so the projects were bid high, because they didn't need the business. He believes that they can be first to present for bids and get these projects done in 2017.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2017 Tax Budget as presented with revenue and balances for Claridon Township totaling \$1,588,068.55.

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS**Hambden Township**

10:00 a.m.

August 23, 2016

Laura Chorman, fiscal officer

attended the

hearing representing Hambden Township.

	Estimated 1/1/2017 Unencumbered Cash Balance	\$	132,670.76
General Fund	Estimated Revenue		\$299,839.00
	Estimated Expense		\$377,450.00
	Estimated 12/31/2017 Cash Balance		\$55,059.76
<i>Requested</i>	\$299,650.00	<i>Approved</i>	\$299,839.00
<i>Auditor has certified Renewal of .5 mill Operating Levy - One Year Early</i>			

UDLG

	Estimated 1/1/2017 Unencumbered Cash Balance		\$191,490.90
Road & Bridge	Estimated Revenue		\$383,276.00
	Estimated Expense		\$515,000.00
	Estimated 12/31/2017 Cash Balance		\$59,766.90
<i>Requested</i>	\$382,500.00	<i>Approved</i>	\$383,276.00

	Estimated 1/1/2017 Unencumbered Cash Balance		\$191,236.58
Fire Fund	Estimated Revenue		\$435,727.00
	Estimated Expense		\$550,000.00
	Estimated 12/31/2017 Cash Balance		\$76,963.58
<i>Requested</i>	\$435,500.00	<i>Approved</i>	\$435,727.00

	Estimated 1/1/2017 Unencumbered Cash Balance		\$29,026.78
Park Fund	Estimated Revenue		\$43,914.00
	Estimated Expense		\$40,000.00
	Estimated 12/31/2017 Cash Balance		\$32,940.78
<i>Requested</i>	\$43,520.00	<i>Approved</i>	\$43,914.00

	Estimated 1/1/2017 Unencumbered Cash Balance		\$44,375.29
Permanent Improvement	Estimated Revenue		\$95,062.00
	Estimated Expense		\$1,500.00
	Estimated 12/31/2017 Cash Balance		\$137,937.29
<i>Requested</i>	\$95,062.00	<i>Approved</i>	\$95,062.00

Debt Fund No Debt**Special Assessments** No Special Assessments**Total millage for Tax Year 2016 (2017 Collection)**

1.30	Inside General Fund
0.50	Outside General Fund/Current Expense
1.70	Inside Road & Bridge
1.80	Outside Road & Bridge
4.00	Outside Fire
0.25	Outside Park
0.80	Outside Permanent Improvement Roads
10.35	Total Mills

Mr. Hitchcock reviewed discrepancy between prior year's budget and actual revenue and expense. Carryover- Permanent Improvement has been corrected with completion of salt shed one year late.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2017 Tax Budget as presented with revenue and balances for Hambden Township totaling \$2,129,248.64

Voice vote, three ayes. Motion carried

There was no representative from Huntsburg Township. Fiscal officer called. They will reschedule for 1:05 p.m. today.

2017 BUDGET HEARINGS

Geauga County Park District

10:10 a.m.
August 23, 2016

Gloria Freno, Finance Manager and John Oros, Director
attended the
hearing representing Geauga County Park District.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	1,373,445.00
	Estimated Revenue		\$6,705,218.00
	Estimated Expense		\$6,816,596.00
	Estimated 12/31/2017 Cash Balance		\$1,262,067.00
Requested	\$6,705,218.00	Approved	\$6,705,218.00

Construction Fund Q41	Estimated 1/1/2017 Unencumbered Cash Balance		\$805,916.00
	Estimated Revenue		\$3,493,000.00
	Estimated Expense		\$3,500,000.00
	Estimated 12/31/2017 Cash Balance		\$798,916.00
Requested	\$3,493,000.00	Approved	\$3,493,000.00

Retirement Reserve Fund RRA	Estimated 1/1/2017 Unencumbered Cash Balance		\$57,510.00
	Estimated Revenue		\$225.00
	Estimated Expense		\$0.00
	Estimated 12/31/2017 Cash Balance		\$57,735.00
Requested	\$225.00	Approved	\$225.00

Capital Reserve	Estimated 1/1/2017 Unencumbered Cash Balance		\$2,850,000.00
	Estimated Revenue		\$9,000.00
	Estimated Expense		\$2,850,000.00
	Estimated 12/31/2017 Cash Balance		\$9,000.00
Requested	\$9,000.00	Approved	\$9,000.00

K-9 Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$10,000.00
	Estimated Expense		\$10,000.00
	Estimated 12/31/2017 Cash Balance		\$0.00
Requested	\$10,000.00	Approved	\$10,000.00

Total millage for Tax Year 2016 (2017 Collection)

0.70	1986
1.00	2000
1.00	2013
2.70	Total Mills

Mr. Flaiz asked if they were planning to spend \$2,850,000.00 from the Capital Reserve Fund. Mr. Oros confirmed that they were, explaining that the funds would be going to two projects, improvements to the Maple Highlands Trail and the improvements to a new land acquisition. Ms. Freno indicated that they were actually planning on spending \$3.5 million. The question was asked if those funds would come from the capital reserve fund or the Land Improvement Fund. Ms. Freno stated that the funds would be paid out of the Land Improvement Fund, but there would be a transfer from the Capital Improvement Fund to Land Improvement to cover part of the expense. Mr. Markowitz explained that they have a contract to purchase land in Hambden, and that would be an expenditure in 2016. Mr. Gliha asked if that land purchase was part of the 2017 budget. Mr. Markowitz stated that the purchase would take place in 2016, and was not included in the 2017 budget expenses. The purchase price is \$1.15 million. \$2 million was transferred from the General Fund to the Land Improvement Fund for a land purchase that

fell through. The current balance is \$4.8 million. The \$1.15 million for the new purchase contract will be paid from that fund.
When asked about the \$2,850,000.00, Mr. Oros explained that the Park Board has approved two projects that would use those funds. One is the Improvements to the Maple Highlands Trail South for \$1.3 million and the second is improvements to Hyde Kaplin property expected to be \$1.4 million.

Mr. Hitchcock moved to approve the budget, in the amount of 15,294,314.00, Mr. Flaiz seconded.
Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Middlefield Township		10:30 a.m. August 23, 2016	
<u>Denise Toth, fiscal officer and Robert Troyer, trustee</u>		attended the	
hearing representing Middlefield Township.			
General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	39,950.00
	Estimated Revenue		\$189,174.00
	Estimated Expense		\$222,550.00
	Estimated 12/31/2017 Cash Balance		\$6,574.00
<i>Requested</i>	\$190,000.00	<i>Approved</i>	\$189,174.00
Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$174,400.00
	Estimated Revenue		\$921,263.00
	Estimated Expense		\$983,000.00
	Estimated 12/31/2017 Cash Balance		\$112,663.00
<i>Requested</i>	\$822,500.00	<i>Approved</i>	\$921,263.00
Ambulance Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$170,681.95
	Estimated Revenue		\$55,659.00
	Estimated Expense		\$135,000.00
	Estimated 12/31/2017 Cash Balance		\$91,340.95
<i>Requested</i>	\$60,000.00	<i>Approved</i>	\$55,659.00
Debt Fund No Debt			
Special Assessments No Special Assessments			
<u>Total millage for Tax Year 2016 (2017 Collection)</u>			
1.30	Inside General Fund		
1.70	Inside Road & Bridge		
2.50	Outside Road & Bridge		
1.12	Outside Ambulance		
6.62	Total Mills		

Mr. Hitchcock stated that the Ambulance levy has enough carryover to cover expense for five years. Mr. Troyer stated that they are negotiating a new contract with Community Care. Ms. Toth stated they are expecting to add additional bays to the ambulance building. Community Care pays rent for those bays. Mr. Hitchcock stated the actual figures should be much closer to the budgeted figures. Mr. Troyer stated that in the R&B Fund there was Issue II Funds. They are also receiving an interest free loan from the state. Mr. Hitchcock restated that the budgeting should be better.

Motion made by Mr. Flaiz, seconded by Mr. Gliha to approve the 2017 Tax Budget as presented with revenue and balances for Middlefield Township totaling \$1,743,370.53.

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Thompson Township

10:45 a.m.
August 23, 2016

Cindy Lausin, fiscal officer

attended the

hearing representing Thompson Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$ 54,425.73
	Estimated Revenue	\$109,705.00
	Estimated Expense	\$130,655.00
	Estimated 12/31/2017 Cash Balance	\$33,475.73

Requested \$107,575.00 \$109,705.00 UDLG

Auditor has certified a 1.0 Mill New Current Expense Levy - yield \$53,197 annually at 100% collection

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance	\$191,325.63
	Estimated Revenue	\$231,343.00
	Estimated Expense	\$225,000.00
	Estimated 12/31/2017 Cash Balance	\$197,668.63

Requested \$231,343.00 Approved \$231,343.00

Auditor has certified a 2.35 Mill Replacement Levy - yield \$125,013 at 100% collection - one year early
29.38 cost increase Additional 4,197

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$270,705.97
	Estimated Revenue	\$154,789.00
	Estimated Expense	\$180,000.00
	Estimated 12/31/2017 Cash Balance	\$245,494.97

Requested \$154,789.00 Approved \$154,789.00

Auditor has certified a 1.75 Mill Replacement Levy - yield \$93,095 at 100% collection - one year early
21.88 cost increase Additional 6,000

Saving for Fire Truck purchase

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$94,248.72
	Estimated Revenue	\$97,084.00
	Estimated Expense	\$95,000.00
	Estimated 12/31/2017 Cash Balance	\$96,332.72

Requested \$97,084.00 Approved \$97,084.00

Debt Fund No Debt

Special Assessments Budget reflects we are to collect \$1,300 in street light assessments

Auditor has certified a 0.5 Mill New Cemetery Levy - yield \$26,598 annually at 100% collection

Total millage for Tax Year 2016 (2017 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

Mr. Gliha asked if the township was still looking to buy a new Fire Truck. Ms. Lausin confirmed that they are. They have asked for quotes to build. Cost estimated at \$500,000. Mr. Hitchcock questioned Police Fund. Ms. Lausin stated that they were having trouble getting guys to work. They are looking into having the Police Fund pay a part of the administration Building costs as well as their portion of sewer hookup. This will help with the General Fund shortfall in the future.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2017 Tax Budget as presented with revenue and balances for Thompson Township totaling \$1,352,209.32.

Voice vote, three ayes. Motion carried

Newbury Township Reconvene at 10:55 p.m.
August 23, 2016

Marcia Mansfield, fiscal officer attended the
hearing representing Newbury Township.

Estimated 1/1/2017 Unencumbered Cash Balance	\$125,757.14
Road Improvement Fund	
Estimated Revenue	\$658,976.00
Estimated Expense	<u>\$100,000.00</u>
Estimated 12/31/2017 Cash Balance	\$4,233.14
<i>Requested</i> \$658,976.00	<i>Approved</i> \$658,976.00

Special Assessments No Special Assessments

Total millage for Tax Year 2016 (2017 Collection)	
0.80	Inside General Fund
1.60	Inside Road & Bridge
3.90	Outside Road District
1.60	Outside Fire
<u>7.90</u>	Total Mills

Election Expense? Only \$1,000? Road Levy in Nov 2016

Mr. Gliha brought to Ms. Mansfield's attention the discrepancy between the estimated ending balance in the General Fund of \$354,931 and the actual ending balance of \$803,760. She asked we didn't do what we said we were going to do? Mr. Hitchcock stated that with the actual expenses of \$309,860 in 2015 the township would not need to collect taxes for two and a half years. He also noted that no trustees were in attendance to support her. Tax revenue in the General Fund is inside millage. The question was asked where the excess revenue came from. Ms. Mansfield stated that it came from a \$400,000 estate tax distribution several years ago. Distribution was in 2012, with roof repairs to the fire station in the same year. Ms. Mansfield stated that insurance paid for the roof because of hail damage, with a deductible. Previous budget records show approximately \$32,000 insurance claim with \$247,000 roof replacement cost. Mr. Flaiz asked where revenue for current year is coming from. \$135,800 in inside millage, bed tax at \$30,000, permits and fees, rentals \$15,000, UDLG Fund approximately \$46,000, \$8500 in ULGF Supplement, zoning and 65,000 in miscellaneous revenue. Mr. Gliha asked what the plan was for 2016 or 2017. Ms. Mansfield gave a short list of projects. Mr. Hitchcock stated that it would be difficult for him to approve the 2017 Budget, at least as far as the General Fund is concerned. Mr. Hitchcock moved to Road and Bridge. Ms. Mansfield stated that they had been accumulating for big projects. They were paving half of Munn Road this year and next year the other half of Munn and an addition to the road garage. Ms. Mansfield gave short list of future road projects. Costs for projects exceeded funds available in

Road & Bridge Fund. Ms. Mansfield stated that is why they always cut down the list of projects. Mr. Hitchcock suggested that they could transfer \$100,000 from the General Fund to Road & Bridge to pay for those projects. Mr. Flaiz pointed out that the township has not only a Road and Bridge Fund, but also a Road Improvement Fund. He stated that the Road Improvement Fund looks like the big project fund. Last year they stated that they were saving \$500,000 for road project. Ms. Mansfield stated that was for Pekin and another project that she was unable to remember. Mr. Flaiz noted that they had budgeted 353,000 out of Road & Bridge and 646,000 out of Road Improvement for 2016. He asked what was being done this year. This year they paved half of Munn and they ordered a truck last year. Unfortunately it didn't come in until this year. They will be paying for it this year in the amount of \$280,000. Mr. Flaiz noted they were still a half a million away from the estimated expenses for 2016. Ms. Mansfield restated the Munn Road Project and the road garage. Mr. Flaiz noted that those seemed to be budgeted in both R&B and Road Improvement. He also expressed concern over combined \$1.2 million in expenses for 2017.

Mr. Hitchcock stated that he believes that the Budget commission has to hold the trustees feet to the fire. Their estimated expenditures are fully funded. The General Fund is unacceptable. There is no indication that the trustees really care.

Mr. Hitchcock said that Ms. Mansfield had done a good job of presenting the information, however there is no way that he will vote for this budget. A suggestion was made that the trustees could pass a resolution of intent, detailing projects and how they intend to spend the excess funds. Mr. Flaiz suggested alternately they could choose not to collect the \$135,000 in inside millage.

Mr. Gliha stated that he would prefer to give the trustees a shot at coming back next week with a resolution on how to spend that money, and then if they don't they could vote to not collect inside millage. Mr. Hitchcock stated that estimated cash balances versus the actual cash balances are not even close, and the cash balance versus the estimated expenses in General Fund was excessive.

Mr. Faiz moved to table the budget until Tuesday August 30th at 1:30 p.m. Mr. Gliha seconded the motion.

Voice vote, three ayes. Motion carried

Ms. Mansfield has been directed to bring at least one trustee, and resolution of revised expenses in the levied funds.

Mr. Flaiz suggested that if more than one trustee would be attending, to contact his office.

2017 BUDGET HEARINGS

Chester Township

11:15 a.m.
August 23, 2016

Craig Richter, Fiscal Officer and Ken Radke, Bud Kiney & Mike Petruzie attended the
attended the hearing representing Chester Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	443,900.50
	Estimated Revenue			\$494,722.00
	Estimated Expense			\$779,921.00
	Estimated 12/31/2017 Cash Balance			\$158,701.50
Requested	\$487,184.00	Approved	\$494,722.00	UDLG Fund
\$2,000 missing from detail to sum in formula				

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance			\$240,159.12
	Estimated Revenue			\$2,307,403.00
	Estimated Expense			\$2,433,692.62
	Estimated 12/31/2017 Cash Balance			\$113,869.50
Requested	\$2,307,402.00	Approved	\$2,307,403.00	

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$252,450.26
	Estimated Revenue			\$999,595.00
	Estimated Expense			\$1,188,350.00
	Estimated 12/31/2017 Cash Balance			\$63,695.26
Requested	\$999,595.00	Approved	\$999,595.00	

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$855,343.76
	Estimated Revenue			\$1,478,134.00
	Estimated Expense			\$1,830,689.25
	Estimated 12/31/2017 Cash Balance			\$502,788.51
Requested	\$1,478,034.00	Approved	\$1,478,134.00	

Debt Fund	No Debt			
Special Assessments	Does the real estate office have a current resolution?			

Total millage for Tax Year 2016 (2017 Collection)	
1.00	Inside General Fund
2.00	Inside Road & Bridge
0.00	Inside Park
6.50	Outside Road & Bridge
6.97	Outside Police
4.00	Outside Fire
20.47	Total Mills

Chester Township called their special meeting to order.

Trustees announced that they had voted not to renew contract with Chester Township Park District for 2017. Drafted letter to propose to request that no inside millage be allocated to Chester Township Park District. Mr. Flaiz indicated that the Budget Commission has not set aside any inside millage to the Park District. The Township is getting the 3.0 inside mills. The Budget Commission had received a request from the Park District last year requesting .20 mill inside millage, but has not approved the millage shift. The decision of the Township to not renew the contract with the Park District has no bearing on that decision, as the decision had already been made. Historically the township has allocated funds to the Park district. The Budget has allocated \$70,000 to maintenance of the park properties.

Mr. Hitchcock stated that the budgeting process has got to be better. In the past, levies were not passed until the final year of collection, making the budgeted revenue appear less than actual received. Trustees have advanced levy renewals by one year in order to improve budget stability. Mr. Richter has developed a five year schedule of expenses to allow for carryover.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2017 Tax Budget as presented with revenue and balances for Chester Township totaling \$8,087,512.76.

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Burton Village

11:25 a.m.
August 23, 2016

Christopher Pacquette, fiscal officer

attended the

hearing representing Burton Village.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	468,833.43
	Estimated Revenue		\$629,282.00
	Estimated Expense		\$745,908.81
	Estimated 12/31/2017 Cash Balance		\$352,206.62
<i>Requested</i>	\$624,766.00	<i>Approved</i>	\$629,282.00
ULDGF			

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$52,796.68
	Estimated Revenue		\$215,103.00
	Estimated Expense		\$170,047.40
	Estimated 12/31/2017 Cash Balance		\$97,852.28
<i>Requested</i>	\$215,103.00	<i>Approved</i>	\$215,103.00

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$2,059.38
	Estimated Revenue		\$318,870.00
	Estimated Expense		\$285,636.00
	Estimated 12/31/2017 Cash Balance		\$35,293.38
<i>Requested</i>	\$318,870.00	<i>Approved</i>	\$318,870.00

Capital Projects - 2017 Budget does not indicate any Capital Project Expenses

Special Assessments	Lighting Assessment? Do we have resolution?
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Total millage for Tax Year 2016 (2017 Collection)	
3.00	Inside General Fund
7.00	Outside Fire
2.00	Outside Police
12.00	Total Mills

Mr. Hitchcock commended Mr. Pacquette on his budget submission.

Motion made by Mr. Hitchcock, seconded by Mr. Gliha, to approve the 2017 Tax Budget as presented with revenue for Burton Village totaling \$4,850,619.13

Voice vote, three ayes. Motion carried.

2016 BUDGET HEARINGS**City of Chardon**

11:30 a.m.

August 23, 2016

Heidi Delaney, Budget/Fiscal and Randal Sharpe Council member attended the
hearing representing City of Chardon.

	Estimated 1/1/2016 Unencumbered Cash Balance	\$	1,025,288.00
General Fund	Estimated Revenue		\$7,463,901.00
	Estimated Expense		\$7,632,564.00
	Estimated 12/31/2016 Cash Balance		\$856,625.00
<i>Requested</i>	\$7,459,801.00	<i>Approved</i>	\$7,463,901.00
			ULGF

	Estimated 1/1/2016 Unencumbered Cash Balance		\$31,806.00
Police Levy	Estimated Revenue		\$182,068.00
	Estimated Expense		\$195,000.00
	Estimated 12/31/2016 Cash Balance		\$18,874.00
<i>Requested</i>	\$182,068.00	<i>Approved</i>	\$182,068.00

	Estimated 1/1/2016 Unencumbered Cash Balance		\$426,920.00
Fire and Ambulance	Estimated Revenue		\$851,228.00
	Estimated Expense		\$855,000.00
	Estimated 12/31/2016 Cash Balance		\$423,148.00
<i>Requested</i>	\$851,228.00	<i>Approved</i>	\$851,228.00

	Estimated 1/1/2016 Unencumbered Cash Balance		\$11,628.00
Police Pension	Estimated Revenue		\$191,570.00
	Estimated Expense		\$198,500.00
	Estimated 12/31/2016 Cash Balance		\$4,698.00
<i>Requested</i>	\$191,570.00	<i>Approved</i>	\$191,570.00

Municipal Facility Debt appears in order

Special Assessments

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

Total millage for Tax Year 2016 (2017 Collection)

2.70	Inside General Fund
0.30	Inside Police Pension
4.00	Outside Police
5.00	Outside Fire/EMS
12.00	Total Mills

Mr. Gliha conducted comparison Estimated Ending Balance to Actual Cash Carryover in the General Fund from 2013 through 2015. Ms. Delaney indicated that there were going to be additional expenses from the General Fund in 2016 that were not originally budgeted. They were going to be adding sidewalks and street maintenance totaling \$946,000.

Since 2015 ended up better than expected, they have added to their street maintenance projects. Mr. Sharpe indicated Meadowlands III would be started this year. Mitigation and clearing will be done this in 2016. Paving will not be done until next year. Mr. Hitchcock told Mr. Sharpe that they had made a great acquisition with the hiring of Ms. Delaney and that she will be a great asset in their budgeting process.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2017 Tax Budget the City of Chardon totaling \$21,972,878.00.

2017 BUDGET HEARINGS

Middlefield Village

11:40 a.m.
August 23, 2016

Nicholas Giardina, fiscal officer and :es;oe Gambosi-McCoy, adminisrtator

attended the

hearing representing Middlefield Village.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	19,639.00
	Estimated Revenue			\$1,547,262.00
	Estimated Expense			\$1,545,411.00
	Estimated 12/31/2017 Cash Balance			<u>\$21,490.00</u>
<i>Requested</i>	\$1,546,366.00	Approved	\$1,547,262.00	<i>ULGF</i>

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$25,721.00
	Estimated Revenue		\$172,693.00
	Estimated Expense		\$150,440.00
	Estimated 12/31/2017 Cash Balance		<u>\$47,974.00</u>
<i>Requested</i>	<i>\$172,693.00</i>	<i>Approved</i>	<i>\$172,693.00</i>
<i>Police levy Replaced- no longer eligible for Rollbacks. Homestead Exemption only</i>			

Ambulance Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$42,321.00
	Estimated Revenue		\$14,475.00
	Estimated Expense		\$35,008.00
	Estimated 12/31/2017 Cash Balance		\$21,788.00
Requested	\$14,475.00	Approved	\$14,475.00

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2016 (2017 Collection)	
3.00	Inside General Fund
0.00	Outside General
0.22	Outside Ambulance
2.00	Outside Police
5.22	Total Mills

Mr. Gliha stated that it appears that Middlefield Village has a pretty tight budget. Mr. Giardina agreed. Mr. Hitchcock reminded the fiscal officer of the excess funds in the Ambulance Fund which is working its way down. Mr. Hitchcock said his only concern is the Police Fund, there is never much of a cash balance. Mr. Giardina agreed. Cost to maintain police services is about \$1 million per year. It's a very expensive endeavor. Income tax allows them to fund that. The replacement levy will help a great deal.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2017 Tax Budget the Village of Middlefield totaling \$10,026,821.00.

2017 BUDGET HEARINGS

South Russell Village

12:00 p.m.
August 23, 2016

Danielle Romanowski, fiscal officer and William Koons, mayor

attended the

hearing representing South Russell Village.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	607,407.00
	Estimated Revenue			\$761,872.00
	Estimated Expense			\$1,087,156.00
	Estimated 12/31/2017 Cash Balance			\$282,123.00
Requested	\$751,683.00	Approved	\$761,872.00	UDLG + State direct

Police/Safety Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$302,933.00
	Estimated Revenue		\$1,183,547.00
	Estimated Expense		\$1,327,497.00
	Estimated 12/31/2017 Cash Balance		\$158,983.00
Requested	\$1,183,547.00	Approved	\$1,183,547.00

Operating Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$248,576.00
	Estimated Revenue		\$344,944.00
	Estimated Expense		\$429,053.00
	Estimated 12/31/2017 Cash Balance		\$164,467.00
Requested	\$344,944.00	Approved	\$344,944.00

Debt Fund No Debt

Total millage for Tax Year 2016 (2017 Collection)	
3.00	Inside General Fund
4.20	Outside Operating
4.75	Outside Police
11.95	Total Mills

Mr. Hitchcock suggested that the estimated cash balances should be closer to actual cash balances.

Mayor Koons stated they are trying to put money aside for storm water. Mr. Hitchcock suggested putting that in the expense budget. If the village is saving for a one or two million dollar deal, they have to let the budget commission know. They have a rough estimate. Mr. Hitchcock urged them to make sure that is included in the budget. Mayor Koons stated that in 2004 they developed a village-wide project plan. They have been chipping away at projects from that original 2004 plan. Now they need to get updated numbers for the remainder of the village-wide projects.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2017 Tax Budget for South Russell Village totaling \$7,045,116.00.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Huntsburg Township

1:05 p.m.
August 23, 2016

Michel Saunders, fiscal officer
hearing representing Huntsburg Township.

attended the

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$39,000.00
	Estimated Revenue	\$208,036.00
	Estimated Expense	\$249,000.00
	Estimated 12/31/2017 Cash Balance	(\$1,964.00)

Requested \$246,346.00 Approved \$208,036.00

The Auditor has certified a 1.0 mill Current Expense levy that will yield 66,375 at 100% collection

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance	\$42,754.00
	Estimated Revenue	\$362,934.00
	Estimated Expense	\$375,000.00
	Estimated 12/31/2017 Cash Balance	\$30,688.00

Requested \$362,933.00 Approved \$362,934.00

The Auditor has certified a Renewal of a 3.0 mill Road & Bridge levy one year early

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$84,449.00
	Estimated Revenue	\$85,950.00
	Estimated Expense	\$89,000.00
	Estimated 12/31/2017 Cash Balance	\$81,399.00

Requested \$85,950.00 Approved \$85,950.00

Debt Fund Bond Retirement
Debt Service of 45,000.00 will be paid from General Fund

Special Assessments

Total millage for Tax Year 2016 (2017 Collection)	
1.70	Inside General Fund
1.30	Inside Road & Bridge
4.50	Outside Road & Bridge
1.50	Outside Fire
9.00	Total Mills

Budget indicated that debt service was coming from special assessments. Huntsburg does not collect special assessments. Fiscal officer confirmed that debt service funds are being paid from the General Fund. The tax revenues in General Fund were reduced by \$45,000 to cover debt service. That is why the revenue approved is less than requested.

Mr. Gliha asked if the township would be in trouble if the current expense levy is not passed in November. Fiscal officer confirmed. Mr. Hitchcock stated that typically you want a three month carryover in each fund to carryover until tax collections are distributed.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz to approve the 2017 Tax Budget as presented with revenue for Hambden Township totaling \$1,019,900.00

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

East Geauga Fire District

1:10 p.m.
August 23, 2016

Cheryl McNulty, fiscal officer
hearing representing East Geauga Fire District

attended the

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	409,865.27
	Estimated Revenue		\$510,305.00
	Estimated Expense		\$497,800.45
	Estimated 12/31/2017 Cash Balance		<u>\$422,369.82</u>

Requested \$437,241.00 *Approved* \$510,305.00

The Auditor's office has certified a new 1.0 mill Levy will yeild \$162.389 at 100% collection.

Capital Fund	No Activity Anticipated	Estimated Revenue
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<u>Total millage for Tax Year 2016 (2017 Collection)</u>			
2.80	Current Expense		
0.00	Special Fire	Expired	
<u>2.80</u>	Total Mills		

Mr. Hitchcock said budget is very straightforward. .

Motion made by Mr. Gliha, seconded by Mr. Flaiz, to approve the 2017 Tax Budget for East Geauga Fire District totaling \$920,170.27.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Parkman Township

1:20 p.m.
August 23,2016

John Ferguson, trustee

Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$301,916.30
	Estimated Revenue		\$179,347.00
	Estimated Expense		\$202,250.07
	Estimated 12/31/2017 Cash Balance		\$279,013.23

Requested	\$189,491.66	Approved	\$179,347.00
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Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$9,169.94
	Estimated Revenue		\$92,296.00
	Estimated Expense		\$107,550.00
	Estimated 12/31/2017 Cash Balance		(\$6,084.06)

Requested	\$105,296.00	Approved	\$92,296.00
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Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$138,055.00
	Estimated Revenue		\$195,186.00
	Estimated Expense		\$245,600.00
	Estimated 12/31/2017 Cash Balance		\$87,641.00

Requested	\$195,186.00	Approved	\$195,186.00
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Road Improvement Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$29,162.45
	Estimated Revenue		\$267,291.00
	Estimated Expense		\$132,100.00
	Estimated 12/31/2017 Cash Balance		\$164,353.45

Requested	\$127,044.00	Approved	\$267,291.00
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Additional Road Improvement Levy passed at special election August 2, 2016

Special Assessments

Budget reflects we are to collect street lighting assessments in 2017 totaling \$6,000.00
Resolutions received ?

Total millage for Tax Year 2016 (2017 Collection)

1.70	Inside General Fund
1.30	Inside Road & Bridge
0.90	Outside Road
1.50	Outside Road & Bridge
3.40	Outside Fire
8.80	Total Mills

Fiscal officer overestimated tax revenue in both the General and Road & Bridge Funds. This resulted in a negative ending cash balance which will need to be addressed. Mr. Gliha asked why the beginning balance was so much higher. Mr. Ferguson stated that they were told that they should only budget what they thought would be spent in the first quarter. Mr. Gliha asked if he had spoken with the Auditor’s office on this. Mr. Ferguson confirmed that he had not. Mr. Hitchcock said it would help because they had a new fiscal officer, but going forward their budgeting should be better. Mr. Ferguson states that they are using an operating budget. They do a short form forecast, just like you would do for a business.

Mr. Hitchcock said going forward he expects the actual versus budget should be more accurate. Mr. Ferguson asked if they could merge gas tax and vehicle license into one fund. The answer was negative. Government is fund accounting and the funds cannot be combined. \

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2017 Tax Budget Revenue for Parkman Township totaling \$1,429,647.62.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Munson Township

1:30 p.m.

August 23, 2016

Judith Toth, fiscal officer

representing Munson Township.

	Estimated 1/1/2017 Unencumbered Cash Balance	\$	-
General Fund			
	Estimated Revenue		\$573,669.00
	Estimated Expense		\$562,127.06
	Estimated 12/31/2017 Cash Balance		<u>\$11,541.94</u>
<i>Requested</i>	\$567,471.00	<i>Approved</i>	\$573,669.00

		Estimated 1/1/2017 Unencumbered Cash Balance	\$91,553.29
Road & Bridge		Estimated Revenue	\$824,707.00
		Estimated Expense	\$915,590.00
		Estimated 12/31/2017 Cash Balance	\$670.29
<i>Requested</i>	\$824,707.00	<i>Approved</i>	\$824,707.00

	Estimated 1/1/2017 Unencumbered Cash Balance	\$0.00
Fire Operating & Apparatus Fund	Estimated Revenue	\$929,964.00
	Estimated Expense	\$929,920.00
	Estimated 12/31/2017 Cash Balance	\$44.00
<i>Requested</i>	\$929,964.00	<i>Approved</i> \$929,964.00

The Auditor's office has certified a 1.65 Mill Additional Levy - yield \$378,511 at 100% collection

Debt Fund Two leases (Fire) totaling 52,143.66 - are being paid from General Fund

Special Assessments **No Special Assessments**

Total millage for Tax Year 2016 (2017 Collection)

2.00	Inside General Fund
1.00	Inside Road & Bridge
4.85	Outside Road & Bridge
4.40	Outside Fire
12.25	Total Mills

Mr. Gliha, "You have no money? It doesn't look good." Mr. Hitchcock remarked that it looks like you will have a zero balance at the beginning of the year. That means nobody will get paid. Mr. Hitchcock believes in reality that the township will likely have \$200,000 at the end of this year to carryover. How can you have a zero anticipated balance when you have a swing of \$340,000 between the end of fiscal 2015 and the beginning of fiscal 2016. Those should match.

Ms. Toth said the problem has been that they have always appropriated everything that was available. That skews the numbers. They had been cautioned by the Budget Commission about this in the past. They have also found that they subsidize the fire department too much from the General Fund. They were running on income until two years ago or so. They had funds to carryover and they spent it for good purposes. But they have now found that they will have less than they anticipated at the end of the year. Ms. Toth blamed the Budget Commission for not allowing a negative balance, so they cannot show that they have need in the Fire Fund.

A statement from the Auditor of State's office was read: "While appropriating higher levels may simplify appropriations, the legislative authority (the trustees) effectively delegates spending decisions to the fiscal officer." By appropriating everything in the fund, the trustees no longer have control of township expenditures. This is probably why they are in the situation they are in now. Mr. Hitchcock said the trustees may have activities funding-wise in the very near future. Ms. Toth said they already have had.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2017 Tax Budget as presented with revenue for Munson Township totaling \$2,785,852.15.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Russell Township

1:45 p.m.
August 23, 2016
attended the

Chuck Walder, Fiscal officer

hearing representing Russell Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance	\$	979,307.06
	Estimated Revenue		\$688,146.00
	Estimated Expense		\$977,176.75
	Estimated 12/31/2017 Cash Balance		\$690,276.31
Requested	\$686,423.00	Approved	\$688,146.00
ULGF			

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$201,434.96
		Estimated Revenue	\$551,362.12
		Estimated Expense	\$735,078.56
		Estimated 12/31/2017 Cash Balance	<u>\$17,718.52</u>
Requested	\$551,362.12	Approved	\$551,362.12

Auditor has certified additional 1.4 mill levy will yeild 359,297 at 100% collection in 2017

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$273,120.99
		Estimated Revenue	\$792,404.11
		Estimated Expense	\$1,040,066.65
		Estimated 12/31/2017 Cash Balance	<u>\$25,458.45</u>
Requested	\$792,404.11	Approved	\$792,404.11

Auditor has certified additional 1.75 mill levy will yeild 3449,121 at 100% collection in 2017

Police Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$468,465.42
	Estimated Revenue		\$1,499,254.00
	Estimated Expense		\$1,664,623.70
	Estimated 12/31/2017 Cash Balance		<u>\$303,095.72</u>
<i>Requested</i>	\$1,499,254.00	<i>Approved</i>	\$1,499,254.00

Special Road Fund

	Estimated 1/1/2017 Unencumbered Cash Balance		\$244,944.06
		Estimated Revenue	\$763,986.35
		Estimated Expense	\$908,077.63
		Estimated 12/31/2017 Cash Balance	<u>\$100,852.78</u>
<i>Requested</i>	\$759,144.35	<i>Approved</i>	\$763,986.35

OPW Loan payments from Road & Bridge in the amount of 49,847.08

Debt Fund

Fire Station Bond

	Estimated 1/1/2017 Unencumbered Cash Balance		\$394,387.00
		Estimated Revenue	\$202,638.75
		Estimated Expense	\$190,445.00
		Estimated 12/31/2017 Cash Balance	<u>\$406,580.75</u>
<i>Requested</i>	\$201,539.75	<i>Approved</i>	\$201,539.75

\$1,415,000.00 - Fire Station Bond - Refinanced 2012 - amortization on file with

Total millage for Tax Year 2016 (2017 Collection)

2.00	Inside General Fund	
1.00	Inside Road & Bridge	
5.65	Outside Road & Bridge	
5.05	Outside Fire	
8.45	Outside Police	
0.80	Outside Fire Bond	This millage will be recalculated when new Values are re
22.95	Total Mills	

Mr. Gliha discussed the Budgeted versus Actual ending balances in 2015 in the Road & Bridge Fund. Mr. Walder explained that was the final year of transitioning from zero based accounting to a five year forecast accounting method. He estimated that it would take an additional 2-3 years to transition older employees to come around. Mr. Walder presented information to the Budget Commission regarding how he is identifying when levies hit and when they fall off. That way they can plan for future large expenses. He is also going to start justifying inside

millage. He sees a potential fiscal cliff in the General Fund by 2020. He has also saved about \$1 million in operating and maintenance costs since 2012. That is problematic in five year planning because that trend that cannot continue, while expenses increase and revenue is constant. Mr. Walder further discussed with the Budget Commission plans for

Mr. Gliha asked what the biggest expenses are expected to be in the next year. Mr. Walder stated that the Fire Dept needs a new tanker and he has instituted a replacement schedule for the Road Dept

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2017 Tax Budget as presented with revenue for Russell Township totaling \$7,541,061.91

Voice vote, three ayes. Motion carried.

Mr. Hitchcock leaves the meeting. Chief Deputy Treasurer Caroline Mansfield joins.

2017 BUDGET HEARINGS			
Russell Park District		1:55 p.m. August 23, 2016	
Charlie Butters, fiscal officer		attended the	
hearing representing Russell Park District			
General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$ 79,423.20
	Estimated Revenue		\$13,956.00
	Estimated Expense		\$10,000.00
	Estimated 12/31/2017 Cash Balance		\$83,379.20
Requested	\$8,751.00	Approved	\$13,956.00
Land Purchase	Estimated 1/1/2017 Unencumbered Cash Balance		\$1,335,185.94
	Estimated Revenue		\$152,080.00
	Estimated Expense		\$0.00
	Estimated 12/31/2017 Cash Balance		\$1,487,265.94
Requested	\$152,080.00	Approved	\$152,080.00
Budget does not indicate anticipated land purchase for 2016 or 2017.			
Total millage for Tax Year 2016 (2017 Collection)			
0.00	Inside General Fund		
1.00	Outside Park	Last year of collection	
1.00	Total Mills		

Mr. Butters was asked if he was recording the meeting. He stated that he was going to for his assistant fiscal officer, but the battery is dead. Mr. Flaiz stated that the Budget Commission is recording the meeting and he can have a copy. Mr. Hitchcock said that it is a public meeting.

Mr. Flaiz stated that he read in the paper that the Park District is going to buy Modroo Farm. Mr. Butters is in negotiations with the Western Reserve Land Conservancy. When pressed he stated it was 50/50 at this point. Mr. Flaiz asked what the backup plan was for the \$1.4 million. Mr. Butters stated that several people had submitted other land that could be purchased for parks, but he wanted to wrap up with the land conservancy first. At this point it is all speculative. Mr. Flaiz said that he saw from one of the Park Districts meetings that they were looking to use that money for purposes other than land purchase. He asked if that was their plan. Mr. Butters stated that whoever wrote that didn't understand what they were saying. They didn't know if the Land Acquisition levy revenues could be used for anything else, so they were looking into it. It was confirmed that it could only be used for land purchase so that issue has been dropped.

Mr. Butters was asked if they intend to purchase the land, why was the land purchase not included in the budget. Mr. Butters stated that he wanted to keep that close to the vest. Mr. Flaiz asked if he was shielding that from the residents. Mr. Butters responded that he was shielding from possible other competitive bidders. Mr. Flaiz is troubled that the Board is telling the Commission that they intend to buy land, but the budget does not reflect that.

Mr. Hitchcock asked if any money has been appropriated in 2016. Mr. Butters was not sure, he assumed that it was. Historically Park Board has said they were going to purchase land and has not done so for five years. Mr. Hitchcock brought to Mr. Butters' attention that the General Fund has not spent the budgeted funds as presented. Mr. Butters stated that the previous board had intended to use most of the funds in the General Fund to subsidize the land purchase. Mr. Flaiz asked if when Mr. Butters took over, was there an agreement in place to purchase land. Mr. Butters stated no. There was a handshake agreement, but nothing in writing. Mr. Flaiz stated that there were specific figures. That would lead him to believe it was a pretty firm agreement. Mr. Butters stated that the Land Conservancy had an agreement with Mary Modroo that they would use the funds from the previous park board and negotiate a deal. Mr. Butters stated that he would not second the motion because he didn't feel that he had enough information.

Mr. Butters stated that he hopes to get the deal done. Mr. Hitchcock asked Mr. Flaiz if he knew of a way to return all that money back to the taxpayers. Mr. Flaiz said he did not. The only levy has one more year to collect. Mr. Flaiz stated that it was his understanding the budget submitted for public inspection was different than the budget passed. Mr. Butters stated there was a glitch. The corrected budget was handed out at the meeting.

Mr. Butters reiterated that nothing was in writing the amount was unspecified, the acreage was unspecified. He did not want to put his name on that until he had the details.

Mr. Flaiz moved to table meeting until 1:30 on August 30, 2016.

2016 BUDGET HEARINGS			
Chester Township Park District		2:25 p.m. August 23, 2016	
Micael Colagiovanni, fiscal officer		attended the	
hearing representing Chester Park District			
General Fund	Estimated 1/1/2016 Unencumbered Cash Balance		\$ 24,194.15
	Estimated Revenue		\$90,581.00
	Estimated Expense		\$88,550.00
	Estimated 12/31/2016 Cash Balance		\$26,225.15
Requested	\$90,928.00	Approved	\$90,581.00
Approved Revenue includes Reserve Fund Balance			
Total millage for Tax Year 2016 (2017 Collection)			
0.00	Inside General Fund		
0.00	Total Mills		

Chester Park is requesting inside millage in the amount of .20 of a mill. In an earlier session, Chester Township showed no shift of inside millage, but had allocated \$70,000 for park maintenance. Mr. Weiss stated that they want the inside millage. Mr. Weiss said that they have the statutory right to take it. The Park District has the statutory right to request inside millage, but the Budget Commission has the statutory authority to allocate inside millage. Mr. Flaiz asked if the Park District owns the park. Mr. Weiss confirmed that they do not. Mr. Flaiz asked if you are not taking care of the Park, why do you need this money. Mr. Weiss said “We all know what is going on here. It’s a big game.” Chester Township did not sign a contract with the Chester Park District. Mr. Weiss stated their (the park district) obligation was to take care of the park based on the original order by Judge Lavrich.

The certificate of Estimated Resources prepared was based on the Park District receiving \$70,000 directly from the Township, rather than by inside millage.

Mr. Weiss wants everyone to understand that they are ready to go down that road. Mr. Flaiz stated that he has a hard time diverting tax dollars from the township to the park when the probate court is taking such an active role in the funding of the situation. Mr. Weiss said this is all about what happened last Friday. They have done a good job, and suggested others look at it. Mr. Weiss is not laying down on this issue.

Mr. Flaiz agreed it is probably one of the best run active parks in the county. Obviously there are problems with the trustees. Things were going along real well for a long time. With the court being involved and the court doing court orders with the trustees, Mr. Flaiz stated he was uncomfortable with diverting inside mills to the park. Mr. Flaiz asked how he is to know that if the Budget Commission shifts inside millage, the court won’t order the township to fund the park more.

Mr. Weiss said, “That is not the issue. 1545 says we can take the inside millage.” Mr. Flaiz corrected him in that they can ask for it, but the Budget Commission does not have to give it to them.

Mr. Weiss stated that the only thing that they needed was a contract according to 1545. Mr. Weiss referred again to last Friday. Mr. Flaiz suggested that they should go get a levy. He believes that the people would support it

Mr. Yandell asked if the court and the judge were not involved, would his position be different. Mr. Flaiz responded that honestly he didn’t know. But asked again why don’t they go for a levy. Mr. Weiss stated again that 1545 allows them to take the millage. Mr. Flaiz said again, that he didn’t understand why they just don’t go to the voters.

Mr. Weiss stated again that 1545 allows them to take the millage. Mr. Flaiz stated that they don’t own any property and they don’t have a contract. Mr. Weiss again stated that they have the authority to do it. Mr. Flaiz stated that he didn’t see any reason to divert money from the township when the township has demonstrated need for the inside millage.

Mr. Flaiz moves to approve the budget without the shift of inside millage.

Mr. Gliha asked Mr. Weiss what the difference was, whether they get the inside millage or the trustees fund the park district. Mr. Weiss reiterated that 1545 gives them the right to that money. Mr. Weiss stated that it is already too late to place a levy on the ballot, so they would not be able to do that until next year. The funds would not be collected until 2018. Personally he thinks they should ask for more.

Mr. Flaiz believes that this should be put before the voters.

Mr. Yandell stated that the board members were all retired and this is an unpaid position. Putting a levy on the ballot is a big job, you need to do your due diligence. It requires many hours, day and night. He does not know if they have the energy to beat the bushes for 60 days to pass a levy. He is not inclined to put the work into putting a levy on the ballot. Mr. Yandell further stated that just one person can make it a nasty, dirty campaign. He is not willing to fight five negative nasty people for 60 days.

Mr. Gliha reminded the park board that they have a great constituency that would be willing to support the park

Township has been giving money to the park for 38 years. Mr. Lawrence stated that he voted for the inside millage. It is a maintenance fee only. The simplest way to get this is the inside millage. He doesn't feel that taking .2 of a mill is a hardship on the township. He was not interested in working to place a levy on the ballot.

Motion by Mr. Flaiz, seconded by Mr. Gliha to approve that 2017 Tax Budget for Chester Park District totaling \$114,775.15. This certificate is certified without shifting millage from the township.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

Geauga Trumbull Solid Waste District

2:55 p.m.
August 23, 2016

Robert Villers
hearing representing Geauga Trumbull Solid Waste District

attended the

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	2,000,000.00
	Estimated Revenue			\$1,396,625.00
	Estimated Expense			<u>\$2,229,500.00</u>
	Estimated 12/31/2017 Cash Balance			\$1,167,125.00
Requested	\$1,396,625.00	Approved	\$1,396,625.00	

Construction Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$0.00
	Estimated Revenue			\$0.00
	Estimated Expense			<u>\$0.00</u>
	Estimated 12/31/2017 Cash Balance			\$0.00
Current Balance	\$	-		

<u>Total millage for Tax Year 2016 (2017 Collection)</u>		
0.00		
0.00		
<u>0.00</u>	Total Mills	

Motion made by Ms. Mansfield, seconded by Mr. Gliha, to approve the 2017 Tax Budget for Geauga Trumbull Solid Waste District totaling \$3,396,625.00.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS

West Geauga Recreation District

3:05 p.m.
August 23, 2016
attended the

Ed Curtis, fiscal officer
hearing representing West Geauga Recreation District

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	11,029.02
	Estimated Revenue			\$64,736.00
	Estimated Expense			<u>\$64,500.00</u>
	Estimated 12/31/2017 Cash Balance			\$11,265.02
Requested	\$65,119.00	Approved	\$64,736.00	

<u>Total millage for Tax Year 2016 (2017 Collection)</u>		
0.20	Inside General Fund	
<u>0.20</u>	Total Mills	

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2017 Tax Budget for West Geauga Joint Recreation District totaling \$108,915.32.

Voice vote, three ayes. Motion carried.

2017 BUDGET HEARINGS**Montville Township**3:15 p.m.
August 23, 2016

Karen Hawkins, fiscal officer

attended the

hearing representing Montville Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	12,637.97
	Estimated Revenue			\$105,525.75
	Estimated Expense			\$115,488.25
	Estimated 12/31/2017 Cash Balance			<u>\$2,675.47</u>
<i>Requested</i>	\$103,878.75	<i>Approved</i>	\$105,525.75	

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance			\$3,319.64
	Estimated Revenue			\$148,914.00
	Estimated Expense			\$131,000.00
	Estimated 12/31/2017 Cash Balance			<u>\$21,233.64</u>
<i>Requested</i>	\$148,100.00	<i>Approved</i>	\$148,914.00	

Principal on OPWC Loan 4,690 per year until 2022

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$274,029.92
	Estimated Revenue			\$202,127.00
	Estimated Expense			\$266,455.00
	Estimated 12/31/2017 Cash Balance			<u>\$209,701.92</u>
<i>Requested</i>	\$195,000.00	<i>Approved</i>	\$202,127.00	

*Auditor's Office has certified a 2.0 mill Replacement with Decrease levy will yield 107,322 at 10
A revenue increase of \$28,178 per year***Debt** *Principal on OPWC Loan 4,690 per year until 2022*
*New OPWC Loan 2016 - how much are payments and what fund is making rep***Special Assessments**
No Special Assessments**Total millage for Tax Year 2016 (2017 Collection)**

1.20	Inside General Fund
1.80	Inside Road & Bridge
1.00	Outside Road & Bridge
6.40	Outside Fire
<u>10.40</u>	Total Mills

Ms. Hawkins is new fiscal officer for Montville. Brought attention to some minor corrections on tax revenue and Homestead/Rollback credits.

Motion made by Mr. Gliha, seconded by Ms. Mansfield to approve the 2017 Tax Budget as presented with revenue for Montville Township totaling \$1,181,078.43.

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Thompson Park District

3:25 p.m.
August 23, 2016

Fred Green

attended the

hearing representing Thompson Park District

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	4,548.15
	Estimated Revenue			\$18,897.00
	Estimated Expense			\$17,400.00
	Estimated 12/31/2017 Cash Balance			\$6,045.15
<i>Requested</i>	\$18,790.00	Approved	\$18,897.00	<i>PLF increase</i>

Total millage for Tax Year 2016 (2017 Collection)

0.00	Inside General Fund
0.00	Total Mills

Mr. Green gave a short statement of the state of the park. Bulk of revenue is from state pass through of the Local Government and Public Library Funds. Budget is straightforward.

Motion made by Ms. Mansfield, seconded by Mr. Flaiz to approve the 2017 Tax Budget for Thompson Twp Park totaling \$6,045.15.

Voice vote, three ayes. Motion carried

2017 BUDGET HEARINGS

Troy Township

3:35 p.m.
August 23, 2016
attended the

Kate Barcikoski, new fiscal officer
hearing representing Troy Township.

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$	171,391.83
	Estimated Revenue			\$173,867.00
	Estimated Expense			\$243,534.00
	Estimated 12/31/2017 Cash Balance			\$101,724.83
<i>Requested</i>	\$165,287.00	<i>Approved</i>	\$173,867.00	ULGF
Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance			\$9,831.43
	Estimated Revenue			\$249,292.00
	Estimated Expense			\$249,500.00
	Estimated 12/31/2017 Cash Balance			\$9,623.43
<i>Requested</i>	\$249,292.00	<i>Approved</i>	\$249,292.00	
Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance			\$90,966.81
	Estimated Revenue			\$300,391.00
	Estimated Expense			\$348,150.00
	Estimated 12/31/2017 Cash Balance			\$43,207.81
<i>Requested</i>	\$300,391.00	<i>Approved</i>	\$300,391.00	
Special Assessments		No Special Assessments		

Total millage for Tax Year 2016 (2017 Collection)

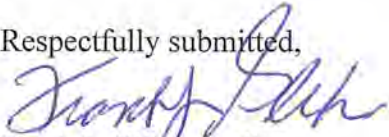
2.00	Inside General Fund
1.00	Inside Road & Bridge
5.00	Outside Road
4.50	Outside Fire
12.50	Total Mills

Ms. Barcikoski is a new fiscal officer. Reminder that TPP Reimbursement will end in 2020.

Motion made by Mr. Gliha, seconded by Ms. Mansfield to approve the 2017 Tax Budget as presented with revenue for Montville Township totaling \$1,144,136.13.

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Mr. Flaiz to recess the 2017 at 3:45 to reconvene at 1:30 on Tuesday August 30, 2016

Respectfully submitted,

Frank J. Gliha, Auditor
Secretary/Budget Commission

