

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 22, 2017 at 8:30 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Frank J. Gliha, Geauga County Prosecutor James R. Flaiz and Chief Deputy Treasurer Caroline Mansfield. Also Present: Deputy Auditor Beverly Sustar, Chief Deputy Auditor Ron Leyde and Deputy Auditor Seth Miller.

School Year 2017/2018 Amendments

Berkshire LSD – 2017/2018 Amendment #1

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Berkshire LSD Official Certificate of Estimated Resources for the 2017/2018 School Year to reflect “actual” July 1, 2017 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/27/17 Original Certificate	
General Fund	20,058,393.90	372,008.98	in the beginning balances
Special Revenue Funds	1,208,860.36	110,293.54	in the beginning balances
		95,966.82	in other source revenue
Capital Project Funds	605,991.55	66,009.92	in the beginning balances
Enterprise Funds	464,953.23	59,953.23	in the beginning balances
Internal Service Funds	445,145.76	(554.24)	in the beginning balances
		15,200.00	
Fiduciary Funds	191,118.73	98,218.73	in the beginning balances
		7,900.00	in other source revenue
New Total – All Funds	22,974,463.53		
		705,930.16	in the beginning balances
		119,066.82	in other source revenue
Net Change over original certificate		824,996.98	

Voice vote, three ayes. Motion carried

Mr. Gliha calls the 2018 Tax Budget Hearings to order.

2018 BUDGET HEARINGS

Bainbridge Township

8:31 a.m.
August 22, 2017

Janice Sugarman, fiscal officer Terry Rose, Clerk and Karoline Eutsey, trustee

hearing representing Bainbridge Township.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	914,312.39
	Estimated Revenue		\$1,323,457.99
	Estimated Expense		\$1,787,802.14
	Estimated 12/31/2018 Cash Balance	\$	449,968.24
<i>Requested</i>	<i>\$1,329,692.99</i>	<i>Approved</i>	<i>\$1,323,457.99</i>

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$2,762,111.30
	Estimated Revenue		\$3,303,316.00
	Estimated Expense		\$4,706,892.00
	Estimated 12/31/2018 Cash Balance	\$	1,358,535.30
<i>Requested</i>	<i>\$3,314,246.00</i>	<i>Approved</i>	<i>\$3,303,316.00</i>

Police Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$1,378,342.03
	Estimated Revenue		\$3,819,825.00
	Estimated Expense		\$4,171,717.65
	Estimated 12/31/2016 Cash Balance	\$	1,026,449.38
<i>Requested</i>	<i>\$3,819,825.00</i>	<i>Approved</i>	<i>\$3,819,825.00</i>

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$3,045,549.57
	Estimated Revenue		\$2,326,634.00
	Estimated Expense		\$3,694,800.00
	Estimated 12/31/2018 Cash Balance	\$	1,677,383.57
<i>Requested</i>	<i>\$2,326,634.00</i>	<i>Approved</i>	<i>\$2,326,634.00</i>

Special assessments (lighting)
Budget reflects collection of \$ 8,600.00 - Resolution received 7/25/17 to collect \$30,000 over 5 years
\$6,000.00

<u>Total millage for Tax Year 2017 (2018 Collection)</u>	
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. Gliha stated that last year the township said that they would be purchasing three new cruisers. Ms. Sugarman stated that they had purchased three cruisers for an estimated \$90,000. Mr. Flaiz stated that the township did not meet their expense plans in the Fire fund. Ms. Sugarman stated that there were several factors relating to that. They changed the fire department from a part time fire department to a part time/full time fire department with a full time chief. The new chief started in August of last year. Ms. Sugarman stated that the new chief has a good handle on the budget, but because of the transition, several expense items were pushed back a year. So far the new chief has hired six new full time firefighters. And they are planning on hiring two new full time people.

There was a short discussion of road projects.

Motion made by Frank J. Gliha, seconded by Caroline Mansfield, to approve the 2018 Tax Budget as presented with revenue and balances for Bainbridge Township totaling \$25,735,575.32

Voice vote, three ayes, Motion carried

2018 BUDGET HEARINGS

Geauga County Public Library

8:41 a.m.
August 22, 2017

Lisa Havlin, Treasurer and Ed Warso, Director
hearing representing Geauga Public Library

attended the

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	1,770,486.00
	Estimated Revenue		\$8,371,837.00
	Estimated Expense		<u>\$8,534,225.00</u>
	Estimated 12/31/2018 Cash Balance		\$1,608,098.00
<i>Requested</i>	\$8,258,600.00	<i>Approved</i>	\$8,371,837.00
Difference is PLF Estimate			

Debt Service Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2018 Cash Balance		\$0.00
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00

Building & Repair Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$1,802,604.00
	Estimated Revenue		\$500,000.00
	Estimated Expense		<u>\$835,000.00</u>
	Estimated 12/31/2018 Cash Balance		\$1,467,604.00
<i>Requested</i>	\$500,000.00	<i>Approved</i>	\$500,000.00
<i>transfer from GF</i>			

<u>Total millage for Tax Year 2017 (2018 Collection)</u>	
2.00	General Fund
2.00	Total Mills

Public Library Fund estimates were presented to Ms. Havlin.

Mr. Gliha stated that the average property value of property value in 239,139. So when we talk about levies we talk about \$100,000. So the average homeowner would pay about \$37.00 per year. But Lisa Havlin, Fiscal Officer for the library agreed that the \$100,000 is what taxpayers are used to and it is easy for them to calculate taxes based on their home value.

Mr. Flaiz asked about the Building Repair Fund. Ms. Havlin confirmed that the funds are transferred from the General Fund. He asked about the under reporting the actual need. Ms. Havlin stated that they would always have a need to repair and furnish the various buildings. Mr. Flaiz pressed about the carryover of nearly \$2,000,000.

The discussion moved to the General Fund. Mr. Gliha wanted a discussion of the difference in what budgeted in 2017 and what was actually carried over. Ms. Havlin could not address what was budgeted by the previous administration. Mr. Warso stated that they were just now looking in numbers that had not been looked at before.

Mr. Flaiz asked who budgeted 2017 and who budgeted 2018. Ms. Havlin stated that she and Mr. Warso did the budget for 2018, so the Budget Commission members could hold them accountable next year. Mr. Flaiz brought attention to the fact that what has been budgeted in the past was not the correct accounting of what was actually being spent and that is concerning. Ms. Havlin assured the commission that they are working on giving a better accounting of their financial position.

Motion made by James Flaiz, seconded by Frank J. Gliha to approve the 2018 Tax Budget as presented with revenue and balances for Geauga County Public Library totaling \$12,444,927.00

Voice vote, three ayes. Motion carried

Mr. Hitchcock joins the hearing, and Mr. Flaiz steps out at 8:52.

2017 Amendments

Geauga County – Amendment #9

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

Special Revenue Fund

Increase 2005 Care & Custody other source revenue 4,190.47, from 139,537.00 to 143,727.47

New Special Revenue Fund Total:	\$ 84,291,745.33
New Total 2017 Certificate:	\$150,681,615.06

Voice vote, two ayes. Motion carried

Prosecutor Flaiz returns at 8:55

2018 BUDGET HEARINGS

Burton Public Library

8:55 a.m.
August 22, 2017

Becky Herrick, fiscal officer and Kate Ringenback, Director

attended the

hearing representing Burton Public Library.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$ 3,850.72
	Estimated Revenue	\$894,868.00
	Estimated Expense	\$904,682.97
	Estimated 12/31/2018 Cash Balance	(\$5,964.25)

Requested	\$902,001.00	Approved	\$894,868.00
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Debt Service No Debt at this time

Total millage for Tax Year 2017 (2018 Collection)

1.70	General Fund
1.70	Total Mills

No Rate Resolution - Berkshire BOE signs with school budget

Public Library Fund estimates were presented to Ms. Herrick. The new 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.

Mr. Hitchcock stated concern over the expense exceeding the revenue in the General Fund. Ms. Herrick stated they are hoping to build out the basement. Mr. Hitchcock compared last year’s budget with actual expenditures. He asked that they put a plan together for the basement project. They need to make sure that the public knows that they are anticipating the expense, but they keep going back to get the best plan. They are going to speak with auditor of state to see how to get a Building and Repair fund, to set aside funds.

Compliments to what a great library they have.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz to approve the 2018 Tax Budget as presented with revenue and balances for Burton Public Library totaling \$929,143.98

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Auburn Township

Fredrick May, fiscal officer

hearing representing Auburn Township.

9:04 a.m.
August 22, 2017

attended the

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	122,180.09
	Estimated Revenue		\$510,009.73
	Estimated Expense		\$543,958.48
	Estimated 12/31/2018 Cash Balance		\$88,231.34
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<i>Requested</i>	<i>\$544,770.13</i>	<i>Approved</i>	<i>\$510,009.73</i>
Tax Allocation tax revenue was not subtracted from real estate tax revenue			

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$408,217.67
	Estimated Revenue		\$1,655,257.00
	Estimated Expense		\$1,762,073.93
	Estimated 12/31/2018 Cash Balance		\$301,400.74
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<i>Requested</i>	<i>\$1,808,562.00</i>	<i>Approved</i>	<i>\$1,655,257.00</i>
Tax Allocation tax revenue was not subtracted from real estate tax revenue			
<i>"Actual" tax revenue figures from 2016 do not reconcile with tax revenue distributed from this office</i>			
<i>Tax Collection fees appear to be overstated for 2015, 2016</i>			
<i>Auditor has Certified Renewal Levy of 1.0 mill - Yield 258,273 at 100% col one year early</i>			

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$241,521.76
	Estimated Revenue		\$885,876.00
	Estimated Expense		\$1,297,905.06
	Estimated 12/31/2018 Cash Balance		(\$170,507.30)
<hr/>			
<i>Requested</i>	<i>\$1,081,700.00</i>	<i>Approved</i>	<i>\$885,876.00</i>
Tax Allocation tax revenue was not subtracted from real estate tax revenue			
Missing debt payment on Fire Station Loan			

Debt Fund

Truck Debt - 34,590.35 from Road & Bridge Fund - Final Payment 2018

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

<u>Total millage for Tax Year 2017 (2018 Collection)</u>	
1.40	Inside General Fund
1.60	Inside Road & Bridge
4.00	Outside Road & Bridge
3.50	Outside Fire & EMS
10.50	Total Mills

2018 Estimate of Local Government Fund distribution was presented to Mr. May,

Mr. Gliha asked if they were saving for a truck in the Fire Fund. Mr. May stated that they are still saving and they have sufficient funds in the General Fund to cover any shortfall so he is not concerned. Discussion of reducing real estate tax revenue line item by state reimbursement portion for Homestead credit and Rollbacks so that the two revenue items added together match schedule B. Mr. Hitchcock commented favorably on how well the budget projections are aligning with actual figures.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue and balances for Auburn Township totaling \$4,393,163.52

Voice vote, three ayes. Motion carried

2017 Amendments

Geauga County Health District – Amendment #4

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

Special Revenue Fund

Increase 6004 Trailer Park Fund other source revenue 218.00, from 2,282.00 to 2,500.00
Increase 6005 Food Service Fund other source revenue 8,873.00, from 191,829.00 to 200,702.00
Increase 6011 Private Water Fund other source revenue 6,250.00, from 56,578.00 to 62,282.00
Increase 6023 Sewage Treatment other source revenue 350.00, from 435,050.00 to 435,400.00
Increase 6037 For Sale of Property other source revenue 220,000.00, from 500,000.00 to 720,000.00

New Special Revenue Fund Total:	\$ 4,213,196.66
New Total 2017 Certificate:	\$ 6,487,693.89

Voice vote, three ayes. Motion carried

2017 Supplemental Appropriation Requests

6005 – Geauga Health District – Food Service Fund

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the 6005 Fund supplemental appropriation as follows:

6005-053-00-801 Equipment	\$ 3,000.00
6005-053-00-901 Other	\$ 1,000.00
6005-053-00-701 Supplies	\$ 1,000.00
Total Supplemental Appropriations	\$ 5,000.00

New Total 2017 - 6005 Fund appropriations	\$ 233,317.00
Un-appropriated balance	\$ 35,968.68

Voice vote, two ayes. Motion carried

6023 – Geauga Health District – Sewage Treatment Fund

Motion by James Flaiz, seconded by Frank J. Gliha, to approve the 6005 Fund supplemental appropriation as follows:

6023-053-00-901 Other	\$ 3,000.00
Total Supplemental Appropriations	\$ 3,000.00

New Total 2017 - 6023 Fund appropriations	\$1,081,515.00
Un-appropriated balance	\$ 547,882.01

Voice vote, two ayes. Motion carried

2018 BUDGET HEARINGS

Burton Township

9:14 a.m.
August 22, 2017

Shelley McDermott, fiscal officer

Estimated 1/1/2018 Unencumbered Cash Balance	\$	200,598.54
General Fund	Estimated Revenue	\$201,664.00
	Estimated Expense	<u>\$281,293.00</u>
	Estimated 12/31/2018 Cash Balance	\$120,969.54

Requested \$202,799.00 Approved \$201,664.00 ULGF

Estimated 1/1/2018 Unencumbered Cash Balance	\$49,908.82	
Road & Bridge	Estimated Revenue	\$373,339.00
	Estimated Expense	<u>\$377,500.00</u>
	Estimated 12/31/2018 Cash Balance	\$45,747.82

*Requested \$373,339.00 Approved \$373,339.00 ***

Auditor has certified a Renewal of a 1.10 Mill Road Levy one year early

Estimated 1/1/2018 Unencumbered Cash Balance	\$213,050.60	
Fire Fund	Estimated Revenue	\$202,622.00
	Estimated Expense	<u>\$226,500.00</u>
	Estimated 12/31/2018 Cash Balance	\$189,172.60

*Requested \$202,622.00 Approved \$202,622.00 ***

Auditor has certified an Additional 1.0 Mill Fire & EMS Levy will yield \$80,185 at 100%

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
3.15	Outside Fire & Emerg
10.25	Total Mills

2018 Estimate of Local Government Fund distribution was presented to Ms. McDermott.

Mr. Hitchcock stated that the budget projections are looking much closer to actual figures. He asked about projected carryover. Ms. McDermott stated that she has told her trustees that they need to carryover a quarter to make payroll. He complimented her on the job she is doing on budgeting.

Motion made by Mr. Mr. Hitchcock, seconded by Mr. Gliha to approve the 2018 Tax Budget as presented with revenue and balances for Burton Township totaling \$1,70,915.83

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Chardon Township

9:21 a.m.
August 22, 2017

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

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$116,273.95		
	Estimated Revenue	\$245,717.00		
	Estimated Expense	\$266,185.50		
	Estimated 12/31/2018 Cash Balance	\$95,805.45		
<i>Requested</i>	\$248,530.00	<i>Approved</i>	\$245,717.00	<i>UDLG</i>

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance	\$148,094.23
	Estimated Revenue	\$554,823.00
	Estimated Expense	\$606,950.00
	Estimated 12/31/2018 Cash Balance	<u>\$95,967.23</u>
<i>Requested</i>	<i>\$554,823.00</i>	<i>Approved</i> <i>\$554,823.00</i>

The Auditor has certified a renewal of the 2.0 mill levy will generate 300.830 per year at one year early

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$17,935.81
	Estimated Revenue *	\$495,679.00
	Estimated Expense	\$513,000.00
	Estimated 12/31/2018 Cash Balance	\$614.81
<i>Requested</i>	<i>\$495,678.00</i>	<i>Approved \$495,679.00</i>

The Auditor has certified a renewal of the 2.5 mill levy will generate 388.969 per year at one year early

Debt Fund Borrowed \$600,000 for Road Project - Not on Budget

Special Assessments No Special Assessments

Total millage for Tax Year 2017 (2018 Collection)

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

2018 Estimate of Local Government Fund distribution was presented to Beverly Borawski

Mr. Hitchcock asked about collecting a lot of cash in Road & Bridge and asked about projects. Mr. Borawski stated that they will be borrowing for two additional road projects that would cost \$600,000. They would not be borrowing the full amount, only what they needed to complete the project. Mr. Flaiz asked why they didn't just ask for another road levy. Trustee Strozinky stated that they did place an additional road levy on the ballot last year but it didn't pass.

Motion made by Mr. Gliha, seconded by C. P. Hitchcock, to approve the 2018 Tax Budget as presented with revenue and balances for Chardon Township totaling \$1,769,589.84

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Claridon Township

9:30 a.m.
August 23, 2017

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

General Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$ 286,465.25	
	Estimated Revenue		\$174,731.00	
	Estimated Expense		\$266,790.79	
	Estimated 12/31/2017 Cash Balance		\$194,405.46	
<i>Requested</i>	<i>\$175,826.00</i>	<i>Approved</i>	<i>\$174,731.00</i>	<i>ULGF reduced</i>

Road & Bridge	Estimated 1/1/2017 Unencumbered Cash Balance		\$146,746.08
	Estimated Revenue		\$210,665.00
	Estimated Expense		\$134,808.58
	Estimated 12/31/2017 Cash Balance		\$222,602.50
<i>Requested</i>	<i>\$210,665.00</i>	<i>Approved</i>	<i>\$210,665.00</i>

Fire Fund	Estimated 1/1/2017 Unencumbered Cash Balance		\$182,798.59
	Estimated Revenue		\$279,924.00
	Estimated Expense		\$333,899.46
	Estimated 12/31/2017 Cash Balance		\$128,823.13
<i>Requested</i>	\$279,924.00	<i>Approved</i>	\$279,924.00

Debt Fund No Debt

Special Assessments No Special Assessments

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

Kristen has provided five year forecasts for levied funds

Mr. Gliha asked about resurfacing projects for this year. Mr. Ferrell responded that they were currently finishing up Headwater Lane with concrete stabilization. Mr. Hitchcock asked about the cost Mr. Ferrell did not know. Ms. Sinatra stated that easily \$200,000 came from the Road and Bridge Fund with a \$50,000 from OPWC, \$501,000 from the General Fund and the rest from the Motor Vehicle License tax revenues for a total of at least \$320,000.00. Mr. Ferrell stated that final figures have not been received from the County Engineer’s office. Mr. Hitchcock brought actual carryover balance in the General Fund. He stated that even with the transfer from the General Fund to the road project, they would still have excessive carryover funds. Ms. Sinatra discussed the five year forecast would show that they would run out of money in five years. Mr. Gliha said the Budget Commission hears that a lot and brought to their attention the difference between road and bridge budgeted expenses and actual expenditures. Mr. Ferrell blamed the discrepancy on the fact that they don’t teach the township trustees how to forecast.

Mr. Ferrell stated that in order to qualify for OPWC loans, the ditches had to be cut back. The Road Department was not doing the ditching. The trustees have been relying on the fiscal officer instead of doing the job the trustees should be doing.

They started a building assessment in order to have a schedule expected maintenance. They never had that when he started.

Mr. Flaiz asked about trustees. Mr. Ferrell's term is up and he will not be on the ballot in November. Mr. Brockway will not be running either. So the township will have two new trustees next year.

Ms. Sinatra said in reference to the General Fund that they had lost one full time maintenance worker and they had cut back hours. That reduced their expenses in the General Fund. But the Engineer's office was contracted to do snow plowing, so that offset some savings..

Mr. Ferrell said that they had also used an outside contractor for the cemetery and park mowing. All summer nothing was being done in the cemetery and parks, so they hired outside. But still no work was being done on road ditching, mowing or culverts. The trustees talk about projects, but they end up arguing and they never do anything.

Mr. Hitchcock asked why they cut hours when the General Fund was "flush with cash". Mr. Ferrell said the employees were not doing work. Mr. Flaiz stated that the trustees were not following through. Mr. Ferrell agreed, but he can't "make it happen". Mr. Ferrell referred back to requiring the trustees to take classes to learn about township forecasting, and costs related to roads. He opined that if trustees are educating themselves, they shouldn't be trustees.

Mr. Hitchcock said he is out. They should postpone voting on township budget until other trustees appear. Mr. Gliha reminded Mr. Hitchcock that two trustees would be out of office in November, so what would be the benefit of calling them in.

Mr. Hitchcock said the township has enough to run all of next year. He is concerned with the General Fund. He asked if the trustees can move money from the General Fund to the Road Fund. But they would still need to expense those funds on actual road projects.

Mr. Flaiz – will not approve
Mr. Hitchcock – agreed, will not approve
Mr. Gliha – no approval

Kristen Sinatra stated that they could still try to do Taylor Wells. They could do the required trimming of trees and ditching so that they could apply for OPWC funds. Mr. Ferrell suggested the question of "if the trustees can get it done".

A short discussion of which roads were done in 2017 and which road or roads would be done in 2018.

Mr. Flaiz stated that the Budget Commission was wasting time. They should not collect taxes. Mr. Hitchcock stated that the trustees have failed their community. There were 1100 households that would thank them for lowering their taxes.

Mr. Hitchcock moved to suspend collection of all inside and outside tax levies for one year.
Motion failed for lack of second

Mr. Flaiz moved to suspend collection of the 2.4 mill outside Road levy for one year.
Motion failed for lack of second

Mr. Gliha moved to suspend collection of 2.4 mill Road levy as well as the 1.5 mills inside General Fund for a period of one year.
Seconded by C. P. Hitchcock

Budget Commission members agree to adjourn the remainder of the Claridon Township budget hearing until August 28, 2017 at 10:00. No Certificate signed. Vote postponed until new Certificate of Estimated Resources and new Rate Resolution could be prepared for their signatures.

2018 BUDGET HEARINGS

Hambden Township

9:58 a.m.
August 22, 2017

Laura Chorman, fiscal officer; Scott Yamamoto, trustee & Linda Legg
hearing representing Hambden Township.

attended the

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$ 152,571.85
	Estimated Revenue	\$302,995.00
	Estimated Expense	\$371,450.00
	Estimated 12/31/2018 Cash Balance	\$84,116.85
<i>Requested</i> \$305,591.00 <i>Approved</i> \$302,995.00		<i>UDLG</i>
<i>Auditor has certified Renewal of .5 mill Operating Levy - One Year Early</i>		

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance	\$117,215.51
	Estimated Revenue	\$387,175.00
	Estimated Expense	\$480,000.00
	Estimated 12/31/2018 Cash Balance	\$24,390.51
<i>Requested</i> \$387,174.00 <i>Approved</i> \$387,175.00		

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$196,095.22
	Estimated Revenue	\$439,147.00
	Estimated Expense	\$450,000.00
	Estimated 12/31/2018 Cash Balance	\$185,242.22
<i>Requested</i> \$439,146.00 <i>Approved</i> \$439,147.00		

Park Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$60,877.12
	Estimated Revenue	\$45,189.00
	Estimated Expense	\$82,200.00
	Estimated 12/31/2018 Cash Balance	\$23,866.12
<i>Requested</i> \$45,189.00 <i>Approved</i> \$45,189.00		

Permanent Improvement	Estimated 1/1/2018 Unencumbered Cash Balance	\$65,974.54
	Estimated Revenue	\$96,006.00
	Estimated Expense	\$26,700.00
	Estimated 12/31/2018 Cash Balance	\$135,280.54
<i>Requested</i> \$96,006.00 <i>Approved</i> \$96,006.00		

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2017 (2018 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 asked if they were saving for something in the Permanent Improvement fund. Ms. Chorman indicated that they were saving for another dump truck.

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 \$2,208,988.41

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Huntsburg Township

10:06 a.m.
August 22, 2017

Michel Saunders, fiscal officer
hearing representing Huntsburg Township.

attended the

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$37,405.00
	Estimated Revenue		\$243,904.00
	Estimated Expense		\$233,000.00
	Estimated 12/31/2018 Cash Balance		\$48,309.00
<hr/>			
<i>Requested</i>	<i>\$238,777.00</i>	<i>Approved</i>	<i>\$243,904.00</i>

The Auditor has certified a 1.0 mill Current Expense Additional Levy that will yield 69,406 at 100%

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$33,724.00
	Estimated Revenue		\$380,497.00
	Estimated Expense		\$375,000.00
	Estimated 12/31/2018 Cash Balance		\$39,221.00
<hr/>			
<i>Requested</i>	<i>\$380,496.00</i>	<i>Approved</i>	<i>\$380,497.00</i>

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$72,457.00
	Estimated Revenue		\$89,774.00
	Estimated Expense		\$105,000.00
	Estimated 12/31/2018 Cash Balance		\$57,231.00
<hr/>			
<i>Requested</i>	<i>\$89,774.00</i>	<i>Approved</i>	<i>\$89,774.00</i>

Debt Fund	Bond Retirement		
	Debt Service of \$32,020 will be paid from General Fund		

Special Assessments

<u>Total millage for Tax Year 2017 (2018 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

The Auditor has certified an additonal.5 mill Cemetery levy that will yield 34,703 at 100% collection
The Auditor has certified an additional Park levy will yield 34,703 at 100% collection

Mr. Hitchcock addressed discrepancy between ending and beginning balances from previous year are not the same as the actual ending and beginning balances for the current year. Mr. Hitchcock and Mr. Flaiz agreed that it does not look good from an audit standpoint. Ms. Saunders remembered that possibly due to an audit funds were adjusted. She was asked that if this happens, she should include the letter from the auditor’s office directing her to move those funds.

Mr. Hitchcock asked about Fire Department. Contract payment due April and October, after real estate settlement.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue and balances for Huntsburg Township totaling \$1,042,752.00

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Geauga County Park District

10:15 a.m.
August 22, 2017

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

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	2,254,525.00
	Estimated Revenue		\$6,801,752.00
	Estimated Expense		\$7,594,231.00
	Estimated 12/31/2018 Cash Balance		\$1,462,046.00
Requested	\$6,801,752.00	Approved	\$6,801,752.00

Construction Fund Q41	Estimated 1/1/2018 Unencumbered Cash Balance		\$1,721,280.00
	Estimated Revenue		\$50,000.00
	Estimated Expense		\$1,575,000.00
	Estimated 12/31/2018 Cash Balance		\$196,280.00
Requested	\$50,000.00	Approved	\$50,000.00

Retirement Reserve Fund RRA	Estimated 1/1/2018 Unencumbered Cash Balance		\$44,022.00
	Estimated Revenue		\$25,225.00
	Estimated Expense		\$0.00
	Estimated 12/31/2018 Cash Balance		\$69,247.00
Requested	\$25,225.00	Approved	\$25,225.00

Capital Reserve	Estimated 1/1/2018 Unencumbered Cash Balance		\$569,426.00
	Estimated Revenue		\$984,000.00
	Estimated Expense		\$1,000,000.00
	Estimated 12/31/2018 Cash Balance		\$553,426.00
Requested	\$984,000.00	Approved	\$984,000.00

K-9 Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$1,770.00
	Estimated Revenue		\$5,000.00
	Estimated Expense		\$5,000.00
	Estimated 12/31/2018 Cash Balance		\$1,770.00
Requested	\$5,000.00	Approved	\$5,000.00

Total millage for Tax Year 2017 (2018 Collection)	
0.70	1986
1.00	2000 Last collection year - 2020
1.00	2013
2.70	Total Mills

Capital Reserve \$1 million expense is earmarked for the Ellerin property that the Park District is planning to develop in 2018. Mr. Hitchcock stated that the funds being carried over into 2018 is sufficient to fund the park operations for a year. Mr. Oros stated that they are in negotiations for a parcel of property. Mr. Hitchcock asked if there would ever be a time when the park is not in the market to purchase land. Mr. Oros said that would be up to the taxpayer. Mr. Hitchcock asked if they had ever polled the residents. Mr. Oros stated it had been a while. And It would depend how many people responded. Mr. Gliha said that maybe people wouldn't want to put a no next to their name. Hr. Hitchcock asked if any effort had been made to acquire land from the City of Akron? Mr. Markowitz stated that they had tried, but Akron is very jealous of that land.

Questions were received from residents in attendance. Mr. Flaiz stated that the Budget Commission cannot tell the Park District how to spend their money. If the unelected public board doesn't want to hear public comment, that is their decision. The only power the public has is to control the money. They are accurately reporting their numbers.

Mr. Gliha moved to approve the 2018 budget, in the amount of 12,457,000.00, Mr. Hitchcock seconded.
Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Middlefield Township

10:41 a.m.
August 22, 2017

Denise Toth, fiscal officer
hearing representing Middlefield Township.

attended the

Estimated 1/1/2018 Unencumbered Cash Balance		\$	75,952.08
General Fund	Estimated Revenue		\$172,822.00
	Estimated Expense		\$239,000.00
	Estimated 12/31/2018 Cash Balance		\$9,774.08
Requested	\$180,400.00	Approved	\$172,822.00

Estimated 1/1/2018 Unencumbered Cash Balance			\$47,803.28
Road & Bridge	Estimated Revenue		\$993,099.00
	Estimated Expense		\$957,500.00
	Estimated 12/31/2018 Cash Balance		\$83,402.28
Requested	\$970,000.00	Approved	\$993,099.00

The Auditor's office has certified an additional 2.5 mill levy would yield \$187,177 at 100% collec

Estimated 1/1/2018 Unencumbered Cash Balance			\$49,584.42
Ambulance Fund	Estimated Revenue		\$10,000.00
	Estimated Expense		\$125,000.00
	Estimated 12/31/2018 Cash Balance		(\$65,415.58)
Requested	\$78,000.00	Approved	\$10,000.00

Levy Expired TY16

The Auditor's office has certified a Replacement 1.60 mill levy would yield \$119,793 at 100% co.

Debt Fund No Debt

Special Assessments No Special Assessments

2018 TPP/TVLR distribution estimate is \$8,130
Last distribution currently scheduled for February 2020 in amount of \$1,812

Total millage for Tax Year 2017 (2018 Collection)	
1.30	Inside General Fund
1.70	Inside Road & Bridge
2.50	Outside Road & Bridge
1.12	Outside Ambulance
6.62	Total Mills

Mr. Flaiz asked if the Ambulance Levy does not pass, how will the township pay the contract? M.s Toth stated that part of the estimated expense include a repairing the roof on the ambulance building and new ambulance bay door. If the levy doesn't pass, they will remove that from the appropriations. The total for rent of the building and the contract is about \$45,000 so they should be fine. Mr. Hitchcock questioned renewing the levy at a higher millage. Ms. Toth stated that their current contract with Community Care is expiring. If they do not renew, they may have to pay more to another provider.

Mr. Hitchcock asked about the higher revenue in the Road & Bridge. Ms. Toth said they had received grant money for Newcomb Road, however they came back and said if the township would hold off for until 2018 additional grant funds would be available. \$200,000 is pending until next year. They will be hiring a new road employee and saving for a truck and plows.

Motion made by Mr. Flaiz, seconded by Mr. Gliha to approve the 2018 Tax Budget as presented with revenue and balances for Middlefield Township totaling \$1,597,033.22.

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

Prosecutor Flaiz leaves meeting at 10:59

2018 BUDGET HEARINGS

Thompson Township

Erwin Leffel, trustee

hearing representing Thompson Township.

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

General Fund

Requested

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

Road & Bridge

Requested

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

Fire Fund

Requested

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

Police Fund

Requested

Estimated 1/1/2018 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2018 Cash Balance

Requested

Debt Fund

No Debt

Special Assessments

Budget reflects \$1,300 in street light assessments

Total millage for Tax Year 2017 (2018 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

10:54 a.m.

August 22, 2017

attended the

\$ 67,145.08

\$110,464.00

\$126,323.00

\$51,286.08

\$111,333.00

\$110,464.00

UDLG

\$246,046.48

\$239,076.00

\$298,815.00

\$186,307.48

\$234,295.00

Approved

\$239,076.00

**

Auditor has certified a 1.0 Mill Renewal Levy - yield \$51,548 - to be voted one year early

\$141,156.28

\$163,811.00

\$215,000.00

\$89,967.28

\$160,251.00

Approved

\$163,811.00

**

\$99,820.95

\$97,484.00

\$97,000.00

\$100,304.95

\$97,484.00

Approved

\$97,484.00

**** Caution - New levies do not receive Rollbacks and Credits. Make sure to validate Real Estate Tax and Homestead/Rollback split so that rollbacks are not over estimated.**

Township purchased fire truck (pumper) for \$457,000. They are working with county engineer on paving Dewey Road this year.

Motion made by Mr. Hitchcock, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue and balances for Thompson Township totaling \$1,323,587.71.

Voice vote, two ayes. One absent. Motion carried

Prosecutor Flaiz re-joins meeting at 11:01

2018 BUDGET HEARINGS

Newbury Township

Reconvene at

11:02 a.m.

August 22, 2017

Marcia Mansfield, fiscal officer and Glen Quigley, trustee

attended the

hearing representing Newbury Township.

Estimated 1/1/2018 Unencumbered Cash Balance	\$ 529,148.29
General Fund Estimated Revenue	\$304,073.01
Estimated Expense	\$422,675.12
Estimated 12/31/2018 Cash Balance	\$410,546.18
<i>Requested</i> \$306,195.01 <i>Approved</i> \$304,073.01	

Estimated 1/1/2018 Unencumbered Cash Balance	\$91,725.98
Road & Bridge	
Estimated Revenue	\$272,067.00
Estimated Expense	\$289,500.00
Estimated 12/31/2018 Cash Balance	\$74,292.98
<i>Requested \$272,067.00 Approved \$272,067.00</i>	

Estimated 1/1/2018 Unencumbered Cash Balance	\$13,813.64
Fire Fund	
Estimated Revenue	\$264,215.00
Estimated Expense	\$256,200.00
Estimated 12/31/2018 Cash Balance	<u>\$21,828.64</u>
<i>Requested \$264,215.00 Approved \$264,215.00</i>	

Estimated 1/1/2018 Unencumbered Cash Balance	\$85,562.72
Road Improvement Fund	
Estimated Revenue	\$661,207.00
Estimated Expense	\$664,500.00
Estimated 12/31/2018 Cash Balance	\$82,269.72
<i>Requested \$661,207.00 Approved \$661,207.00</i>	

Debt Fund None

Special Assessments

No Special Assessments

Total millage for Tax Year 2017 (2018 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

Budget Commission members reviewed last year's list of capital improvements that were approved by resolution by the township last year.

Roof is done. Parking lot is done. Carpeting in town hall is done. Interior painting is done. Ramp is being done. Outside painting doors and windows are under contract. Fire Station concrete work – in process.

Windows have not been done. Cemetery drive has not been done. Mr. Quigley stated that he “pulled plug” in favor of looking into headstone restoration. Munn Cemetery Shelter – not done. Legion hall – postponed. Maintenance Garage – not done. Recycling pad – not done. About \$300,000 in capital improvements have not been done.

Ms. Mansfield stated that they swapped out street lights for LEDS. Mr. Quigley stated that the LEDS would save about 25% off their electric bills. Mr. Quigley confirmed that the projects that have not been done, will not be done this year.

Mr. Hitchcock commented that the township does not need to pass a new resolution to complete the projects, because they passed a resolution last year. Mr. Flaiz stated, referring to saving money with the LED's, that saving money is not a problem the township has.

Mr. Hitchcock reviewed the costs of the projects that were completed and said that the township was shy of meeting their spending plan by about \$200,000. Mr. Gliha restated the aggregate project costs that were promised last year was \$467,000

Mr. Hitchcock turned the conversation back to the actual balance in the general fund. As of December 31, 2016 the township had approximately \$700, 000. He asked what had been spent so far this year. Ms. Mansfield stated that over \$200,000 had been spent from the general fund. She listed the roof, town hall parking lot, and repairs to the park pavilion. Replacing street lights with LEDS cost approximately \$25,000, and exterior repairs would total about \$45,000.

Mr. Flaiz recalled that they said they would spend \$550,000. Ms. Mansfield said that part of that was from the road department. Ms. Mansfield stated that they had spent \$316,000 on repaving roads Munn Road and Cross Creek this year. Mr. Flaiz reminded Mr. Quigley that the township said they would spend \$420,000 from the Road Fund and \$780,500 from the Road Improvement Fund in 2017. Mr. Quigley stated that those numbers reflect a PO opened for equipment. Ms. Mansfield stated that they have almost \$200,000 in Equipment that has not purchased yet. Those funds are still in PO's. Mr. Hitchcock asked if the equipment was coming out of the Road Improvement fund. Ms. Mansfield answered affirmatively, but specified fund 2031 (which is the Road and Bridge Levy fund).

Mr. Flaiz said that still leaves \$580,000 in Road Improvement. Mr. Quigley added the road they had already done in the amount of \$300,000. Mr. Flaiz said they were still \$280,000 short plus what you have in Road & Bridge. Mr. Quigley state that they have estimate on a joint project with Burton Township next year next year \$500,0000 project. Newbury's part would be \$300,000, if funding comes through from the government. Along with the normal 2 miles that they schedule each year. They had scheduled \$167,000 chip and seal of Kiwanis Lake, but cancelled that in favor of the joint Hotchkiss Road project. Concrete stabilization will be needed. Mr. H asked if it would be done next year. \$450K in Newbury portion. But will be reduced but grant.

Mr. Hitchcock asked "how do you explain to your taxpayers that you have over \$1 million in cash sitting idle?". Ms. Mansfield argued that they do not have \$1 million and they have expenses planned. Mr. Hitchcock stated that they have revenues coming in every year. Last year Mr. Quigley testified that they would spend 50% of the carryover. They signed a resolution stating they would spend the money. Concern is while projects are postponed, tax money sits idle. He felt this was abuse of taxpayers. Ending cash in the General Fund was forecasted to be \$336,000 in 2016, but the township actually ended up with \$693,000. "That is a lot of money. Same is true of Road and Bridge." The budget said they would end 2015 with \$1,291. The reality is that they had \$274,053. Mr. Hitchcock believes there is something wrong. Road Improvement they said they would only have \$23,496 at the end of 2016. The township actually had \$286,556. The forecasting being done is making it difficult for the trustees to make the right decisions. Mr. Hitchcock declared that he is out and he will not approve Tax Budget. There are 2,100 households in Newbury Township.

Mr. Quigley stated that he thought they had agreement to carryover \$600,000 at end of this year. He thought they were on track for that. Mr. Hitchcock stated that the township said they would spend \$467,000. Mr. Quigley brought up the fact that the Fire Fund is contract, and they can't tell them how to spend their money. Mr. Flaiz said that the Fire Fund was the only one he didn't have a problem with.

Mr. Flaiz said he has problem with General Fund, but it is the Road and Bridge, and Road Improvement funds that he really has a problem with. The money just keeps piling up and piling up. Mr. Hitchcock reiterated the carryover of \$313,000 is growing and not being spent. It needs to be used or returned to the taxpayer. He has a difficult time foreclosing on a taxpayer when the tax entity isn't spending the money properly.

Mr. Flaiz addressed Ms. Mansfield regarding her budget in 2017. The budget said last year that the township would have \$4,000 remaining in the Road Improvement Fund at the end of the year. He asked if they could look at him with a straight face and tell him that they would only have \$4,000 left at the end of this year. Ms. Mansfield referred to fund 2031 and fund 2141. She revised her estimate of carryover in both funds for a combined total of \$391,000. She indicated that that carryover would be used for the Hotchkiss Road project.

Mr. Flaiz stated that the 2018 budget looks like the 2017 budget and the 2016 budget. Which are all wrong. They all look the same. Gliha stated last year they “left like a rocket to get to get all these things done”. He asked why these things didn’t get done.

Mr. Quigley asked to see the list. Mr. Gliha gave him a copy of the lists that the township provided last year. Mr. Quigley said the maintenance garage didn’t get done. Gliha said that they gave the commission the numbers to get these things done, and asked why they didn’t get them done. Mr. Quigley said there were several months left in the year to get things done.

Mr. Gliha said he didn’t know how to move forward. Clearly the other two trustees are too busy to come. Two open trustee spots this year.

Mr. Hitchcock asked if there was a motion. Flaiz said this is the last year. Next year he will vote to suspend the Road & Bridge levy or the Road Improvement levy.

Question from Newbury resident Greg Tropf asking how come the Budget Commission is letting the township slide on the building project. In the last township meeting the road department foremen said that the garage would not get done this year or next year. The Hotchkiss road project is a 2019 project, not a 2018 project. It is a complete reconstruction. Mr. Flaiz asked if any engineering been done. The answer was no engineering has been done.

Mr. Quigley stated that he was unaware that is was a 2019 project. All he knows is that they wanted a commitment from Newbury side with grant \$200,000. Newbury side would be \$250,000.

Mr. Tropf stated that the dome they said they are going to put up is a temporary dome and the cost is approximately \$14,000. He stated that he is tired as a resident. His question to the board was if someone said they would maintain your house for you, that they would wash your windows, cut your grass, do everything for you for a year and at the end of the year nothing got done, but you’re going to pay them again. And if you don’t they will have you arrested. Would you sign that contract again? Last year the board said that if things didn’t get done you were going to save us money on our taxes or something would be done.

Mr. Gliha asked if that was said last year.
Mr. Flaiz agreed that the Board did say that.

Mr. Flaiz asked what was going on between now and the end of the year. Ms. Mansfield listed outstanding Road and Bridge purchase orders.

Susan Arnold asked what the board was looking at as far as an appropriate carryover. Mr. Gliha, stated that though there was no specific number.

Mr. Flaiz stated that he has a conflict. The Board hit them pretty hard last year and the residents still passed a levy for more money. Mr. Flaiz asked for a recap of expenses for Road and Bridge. Ms. Mansfield referred to fund numbers 2031 and 2141. It was explained that the board does not have access to her fund numbers and clarification was requested as to the fund descriptions and which expenses come out of which fund.

Mr. Flaiz reluctantly moved to approve the tax budget in the amount of \$2,448,049.04. Mr. Gliha seconded

Voice vote: Two ayes. Mr. Hitchcock voted no. Motion carried.

2017 BUDGET HEARINGS

Chester Township

11:43 a.m.
August 23, 2016

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

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	514,263.15
	Estimated Revenue		\$647,775.00
	Estimated Expense		\$771,070.20
	Estimated 12/31/2018 Cash Balance		\$390,967.95

Requested \$651,704.00 Approved \$647,775.00 UDLG Fund

Shifted 0.5 mills from Road to General Fund

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$525,551.98
	Estimated Revenue		\$2,238,445.00
	Estimated Expense		\$2,524,600.00
	Estimated 12/31/2018 Cash Balance		\$239,396.98

Requested \$2,238,445.00 Approved 2238445
Watch split on Tax versus Tax Allocation - New levies do not receive HS/RB credits

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$152,318.50
	Estimated Revenue		\$1,015,000.00
	Estimated Expense		\$1,167,000.00
	Estimated 12/31/2018 Cash Balance		\$318.50

Requested \$1,015,000.00 Approved 1015000
Auditor has certified .50 Mill Fire Renewal Levy - Yield 177,565 (voted one year early)

Police Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$871,086.45
	Estimated Revenue		\$1,519,093.31
	Estimated Expense		\$1,879,553.52
	Estimated 12/31/2018 Cash Balance		\$510,626.24

Requested \$1,519,093.31 Approved 1519093.31

Debt Fund No Debt

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

Total millage for Tax Year 2017 (2018 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

Bad formulas in EMS fund. Over appropriated by \$104,000.00
missing 195,000 Communications equip
missing 412,133.79 Vehicles

Chester Township called their special meeting to order.
Local Government Fund supplemental payments will be eliminated with the 2018 budget year.

Mr. Hitchcock stated that the budgeting process has got to be better. Either the fiscal officer has to do better at forecasting figures or the trustees have to do a better job of spending tax dollars.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2018 Tax Budget as presented with revenue and balances for Chester Township totaling \$8,357,972.85.

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Burton Village

11:53 a.m.
August 22, 2017

Christopher Pacquette, fiscal officer
hearing representing Burton Village.

attended the

		Estimated 1/1/2018 Unencumbered Cash Balance	\$	692,768.39
General Fund			Estimated Revenue	\$646,899.00
			Estimated Expense	\$645,274.00
			Estimated 12/31/2018 Cash Balance	\$694,393.39
<i>Requested</i>	\$645,467.00	<i>Approved</i>	\$646,899.00	ULDGF

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$79,562.58
	Estimated Revenue		\$206,244.00
	Estimated Expense		\$178,549.67
	Estimated 12/31/2018 Cash Balance		\$107,256.91
<i>Requested</i>	\$206,244.00	<i>Approved</i>	\$206,244.00

		Estimated 1/1/2018 Unencumbered Cash Balance		\$102,378.69
Police Fund			Estimated Revenue	\$259,151.00
			Estimated Expense	\$272,977.94
			Estimated 12/31/2018 Cash Balance	\$88,551.75
<i>Requested</i>	\$259,151.00	<i>Approved</i>	\$259,151.00	

How much does General Fund subsidize Street Fund B1? 29% of GF to Streets

Special Assessments

Lighting Assessment? Do we have resolution?

Total millage for Tax Year 2017 (2018 Collection)	
3.00	Inside General Fund
7.00	Outside Fire New levy for TY 2016
2.00	Outside Police
12.00	Total Mills

HB 49 Redirects Local Government Fund direct payments to new Opioid Addiction Fund

Mr. Hitchcock only concern is there is a trend in the general funds to accumulating funds. Mr. Pacquette states they have some road projects coming up. As far as Capital Project planning goes, Mr. Pacquette says that he has plans. He is not sure he can get the council to go along with that. They have been receiving more Income tax funds than they have been forecasting. Last year they received \$200,000 more than the forecast indicated.

Mr. Pacquette stated that they transfer the following amounts from the General Fund:
29% or about \$150,000 to Streets
\$160,000 to the Police Fund
\$40,000 to the Fire Fund. They are at 7 mills currently, and they want more, A lot more.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue for Burton Village totaling \$5,608,131.32

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

City of Chardon

12:01 p.m.
August 22, 2017

Mate Rogonjic, Fiscal Officer and Heidi Delaney Dpty HR/Finance
hearing representing City of Chardon.

attended the

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	968,316.00
	Estimated Revenue		\$7,605,662.00
	Estimated Expense		\$7,390,285.00
	Estimated 12/31/2018 Cash Balance		\$1,183,693.00
<i>Requested</i> \$7,637,028.00		<i>Approved</i>	\$7,605,662.00
ULGF - State & Co. Other Financing Sources formula error.			

Police Levy	Estimated 1/1/2018 Unencumbered Cash Balance		\$41,985.00
	Estimated Revenue		\$182,955.00
	Estimated Expense		\$197,236.00
	Estimated 12/31/2018 Cash Balance		\$27,704.00
<i>Requested</i> \$182,955.00		<i>Approved</i>	\$182,955.00

Fire and Ambulance	Estimated 1/1/2018 Unencumbered Cash Balance		\$501,277.00
	Estimated Revenue		\$854,438.00
	Estimated Expense		\$930,000.00
	Estimated 12/31/2018 Cash Balance		\$425,715.00
<i>Requested</i> \$854,438.00		<i>Approved</i>	\$854,438.00

Police Pension	Estimated 1/1/2018 Unencumbered Cash Balance		\$9,409.00
	Estimated Revenue		\$190,436.00
	Estimated Expense		\$197,600.00
	Estimated 12/31/2018 Cash Balance		\$2,245.00
<i>Requested</i> \$190,436.00		<i>Approved</i>	\$190,436.00

Special Assessments

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

Total millage for Tax Year 2017 (2018 Collection)

2.7	Inside General Fund
0.3	Inside Police Pension
4.00	Outside Police
5.00	Outside Fire/EMS
12.00	Total Mills

HB 49 Redirects Local Government Fund direct Payments to new Opioid Addiction Fund

Mr. Hitchcock addressed variances between forecasted balances and actual balances.

Motion made by Mr. Gliha, seconded by Mr. Flaiz, to approve the 2017 Tax Budget the City of Chardon totaling \$27,707,578.00.

2018 BUDGET HEARINGS

Middlefield Village

12:07 p.m.
August 22, 2017

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

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$	38,385.00
	Estimated Revenue			\$1,551,764.00
	Estimated Expense			\$1,544,077.00
	Estimated 12/31/2018 Cash Balance			\$46,072.00
Requested	\$1,552,798.00	Approved	\$1,551,764.00	ULGF

Police Fund	Estimated 1/1/2018 Unencumbered Cash Balance			\$18,488.00
	Estimated Revenue			\$173,273.00
	Estimated Expense			\$165,940.00
	Estimated 12/31/2018 Cash Balance			\$25,821.00
Requested	\$173,273.00	Approved	\$173,273.00	

Ambulance Fund	Estimated 1/1/2018 Unencumbered Cash Balance			\$40,056.00
	Estimated Revenue			\$0.00
	Estimated Expense			\$35,008.00
	Estimated 12/31/2018 Cash Balance			\$5,048.00
Requested	\$14,533.00	Approved	\$0.00	Levy Expired TY16

Auditor has certified a Renewal of the 1.45 mill levy-Yield \$97,738 at 100% collection in 2018

Debt Fund	No Debt
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Special Assessments	No Special Assessments
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Total millage for Tax Year 2017 (2018 Collection)		
3.00	Inside General Fund	
0.00	Outside General	
0.00	Outside Ambulance	Levy Expired TY16
2.00	Outside Police	
5.00	Total Mills	

HB 49 Redirects Local Government Fund direct payments to new Opioid Addiction Fund

Mr. Hitchcock asked what the payroll would be in January. Mr. Giardina said about stated that It should be about \$80,000. Mr. Hitchcock pointed out that with a carryover balance of \$57,000 (between the General Fund and Police Fund) it appears that Middlefield Village cannot meet payroll. Mr. asked about the income tax fund. Mr. Giardina stated that they typically do a transfer at the end of the year. When they roll up the funds into the General Fund, they have everything covered. Mr. Hitchcock suggested that from a council perspective they should have a better understanding of where money is coming from and where is it going. Safety is part of General. Most funding for the police department is funded through income tax. Police Levy covers one person’s wages, uniforms, supplies and equipment.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2018 Tax Budget the Village of Middlefield totaling \$10,037,037.00.

2018 BUDGET HEARINGS

South Russell Village

12:16 p.m.
August 22, 2017
attended the

Danielle Romanowski
hearing representing South Russell Village.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$ 248,868.00
	Estimated Revenue	\$1,054,247.00
	Estimated Expense	\$1,067,662.00
	Estimated 12/31/2018 Cash Balance	<u>\$235,453.00</u>

Requested	\$1,062,349.00	Approved	\$1,054,247.00	UDLG + State direct
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Police/Safety Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$263,999.00
	Estimated Revenue	\$1,341,585.00
	Estimated Expense	\$1,358,779.00
	Estimated 12/31/2018 Cash Balance	<u>\$246,805.00</u>

Requested	\$1,341,585.00	Approved	\$1,341,585.00
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Operating Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$198,442.00
	Estimated Revenue	\$424,120.00
	Estimated Expense	<u>\$432,183.00</u>
	<i>Estimated 12/31/2018 Cash Balance</i>	<i>\$190,379.00</i>

Requested	\$424,120.00	Approved	\$424,120.00
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Debt Fund	No Debt
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100	100

Tax Year 2017 (2018 Collection)	
3.00	Inside General Fund
4.20	Outside Operating
4.75	Outside Police
<u>11.95</u>	Total Mills

The Auditor has certified a 1.5 mill Additional Road & Bridge levy that will yield 235,980 at 100% collection.

HB 49 Redirects Local Government Fund direct payments to new Opioid Addiction Fund

Mr. Hitchcock said he wished he had something to criticize, however balances are where they ought to be, and trustees are doing a really good job. They are taking to your commands.

Motion made by James Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget for South Russell Village totaling \$7,445,321.00.

Voice vote, three ayes. Motion carried.

Budget Hearings resume without Prosecutor Flaiz

2018 BUDGET HEARINGS

East Geauga Fire District

1:13 p.m.
August 22, 2017
attended the

Cheryl McNulty, fiscal officer

hearing representing East Geauga Fire District

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$ 505,104.99
	Estimated Revenue	\$651,434.62
	Estimated Expense	\$668,365.50
	Estimated 12/31/2018 Cash Balance	<u>\$488,174.11</u>

<i>Requested</i>	\$601,106.00	<i>Approved</i>	\$651,434.62
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2018 Estimate of TPP/TVLR is 62,210 2019 Estimate 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
<u>3.80</u>	Total Mills

Mr. Hitchcock said he wished all budgets could be this easy.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2017 Tax Budget for East Geauga Fire District totaling \$1,156,539.61.

Voice vote, two ayes. One Absent. Motion carried.

2018 BUDGET HEARINGS

Parkman Townsh Budget was not received until August 2, 2017
Second year that submission was late.

1:16 p.m.
August 22, 2017

Nina Reed, Fiscal Officer
Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$242,480.35
	Estimated Revenue		\$207,876.00
	Estimated Expense		\$307,120.00
	Estimated 12/31/2018 Cash Balance		\$143,236.35
<i>Requested</i>	\$219,966.00	<i>Approved</i>	\$207,876.00

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$20,690.58
	Estimated Revenue		\$106,962.00
	Estimated Expense		\$100,000.00
	Estimated 12/31/2018 Cash Balance		\$27,652.58
<i>Requested</i>	\$108,000.00	<i>Approved</i>	\$106,962.00

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

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$6,396.48
	Estimated Revenue		\$199,062.00
	Estimated Expense		\$220,000.00
	Estimated 12/31/2018 Cash Balance		(\$14,541.52)
<i>Requested</i>	\$199,000.00	<i>Approved</i>	\$199,062.00
\$306,390 in Fire Protection -Other Expense?			

Road Improvement Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$50,974.98
	Estimated Revenue		\$272,438.00
	Estimated Expense		\$269,710.00
	Estimated 12/31/2018 Cash Balance		\$53,702.98
<i>Requested</i>	\$276,000.00	<i>Approved</i>	\$272,438.00

Special Assessments

Budget reflects we are to collect street lighting assessments in 2018 totaling \$5,000.00
Resolutions received ?

Total millage for Tax Year 2017 (2018 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

Motor Vehicle License Revenue under estimated by \$3,300
Gas Tax underestimated by \$14,800

Undivided Local Government Fund estimates were given to the fiscal officer. Local Government Supplement will no longer be distributed from Ohio Department of Taxation.

Mr. Hitchcock stated that the carryover amounts are okay, but the forecasting is way off. More attention to intention of what is going to be spent rather than wishes and dreams. Mr. Ferguson stated that they bought a squad last year. Mr. Gliha asked about the Fire Fund negative balance. Mr. Ferguson explained that they were going to buy a tanker, but they found out that if they waited until next year, they would be eligible for grant money. So they intend to limp the current equipment along in hopes of receiving a grant. Mr. Ferguson confirmed that in 2024 they will need an additional fire truck. They are hoping to combine the vehicles and use grant funds.

Motion made by Mr. Hitchcock, seconded by Mr. Gliha, to approve the 2018 Tax Budget Revenue for Parkman Township totaling \$1,356,119.77.

Voice vote, two ayes. One absent. Motion carried.

Prosecutor Flaiz joins the meeting at 1:24 p.m.

2018 BUDGET HEARINGS

Munson Township

1:24 p.m.
August 22, 2017

Judith Toth - fiscal officer, Andy Bushman and Jim McCaskey -Trustees
represented Munson Township.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$	-
	Estimated Revenue			\$567,782.00
	Estimated Expense			\$564,272.19
	Estimated 12/31/2018 Cash Balance			\$3,509.81
Requested	\$567,850.00	Approved	\$567,782.00	

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance			\$66,750.00
	Estimated Revenue			\$660,505.00
	Estimated Expense			\$727,227.00
	Estimated 12/31/2018 Cash Balance			\$28.00
Requested	\$660,504.00	Approved	\$660,505.00	

The Auditor's office has certified a 0.75 Mill Road Levy Renewal (exp '16)- yield \$170,709 at 100% col

Fire Operating & Apparatus Fund	Estimated 1/1/2018 Unencumbered Cash Balance			\$0.00
	Estimated Revenue			\$1,300,630.00
	Estimated Expense			\$1,300,612.47
	Estimated 12/31/2018 Cash Balance			\$17.53
Requested	\$1,300,629.00	Approved	\$1,300,630.00	

No rollbacks on New Levy - Watch for over estimated reimbursments on Budget vs Certificate

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

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
6.05	Outside Fire
13.15	Total Mills

Mr. Hitchcock stated that the difference between estimated balances and actual balances is far apart. You are telling us that you will have a starting cash balance in the General fund of zero. And taxes are not going to be available until the first of February. So that means that all of you staff will go without a paycheck for a month and a half. He commented that that was a bit of a game, because they appropriate every nickel. That has to stop. You need to show in your budgeting that you have enough cash to cover expenses for the first quarter. You do, but you do not show it. The Fire contract is due later in the year. But the township needs to show that you can make that payment.

Ms. Toth said they had been struggling. They have been making it work, in a positive way. Mr. Gliha asked that since the Fire Levy passed, would that alleviate subsidizing the Fire Fund. Ms. Toth stated that though some fire related expenses would still come out of the General Fund, it would be much more balanced in the future. Mr. Hitchcock stated that the township used to be flush.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock, to approve the 2018 Tax Budget as presented with revenue for Munson Township totaling \$2,993,742.00.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Russell Township

1:33 p.m.

August 22, 2017

attended the

Chuck Walder, Fiscal officer
hearing representing Russell Township.

General Fund	Estimated 1/1/2018 U		\$1,062,955.13
	Estimated Revenue		\$688,882.00
	Estimated Expense		\$971,387.96
	Estimated 12/31/2018 Cash Balance		\$780,449.17
Requested	\$690,871.00	Approved	\$688,882.00
			ULGF

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$174,928.45
	Estimated Revenue		\$555,173.12
	Estimated Expense		\$588,271.75
	Estimated 12/31/2018 Cash Balance		\$141,829.82
Requested	\$555,173.12	Approved	\$555,173.12

The Auditor has certified the renewal of a 1.8 mill 1976 levy will generate 121,723 annually

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$166,736.04
	Estimated Revenue		\$1,239,421.13
	Estimated Expense		\$1,110,042.05
	Estimated 12/31/2018 Cash Balance		\$296,115.12
Requested	\$1,239,421.13	Approved	\$1,239,421.13

Police Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$567,366.88
	Estimated Revenue		\$1,508,909.00
	Estimated Expense		\$1,861,892.50
	Estimated 12/31/2018 Cash Balance		\$214,383.38
Requested	\$1,508,909.00	Approved	\$1,508,909.00

The Auditor has certified an additional 1.0 mill levy will generate 257,520 annually

Special Road Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$854,761.15
	Estimated Revenue		\$1,001,680.35
	Estimated Expense		\$1,526,561.90
	Estimated 12/31/2018 Cash Balance		\$329,879.60
Requested	\$1,001,680.35	Approved	\$1,001,680.35

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

Debt Fund	Fire Station Bond	Estimated 1/1/2018 Unencumbered Cash Balance		\$409,835.35
		Estimated Revenue		\$203,328.75
		Estimated Expense		\$189,395.00
		Estimated 12/31/2018 Cash Balance		\$423,769.10
Requested		\$201,539.75	Approved	\$201,539.75

\$1,415,000 - Fire Station Bond - Refinanced 2012 stop collecting in 2020

Total millage for Tax Year 2016 (2017 Collection)		
2.00	Inside General Fund	
1.00	Inside Road & Bridge	
7.05	Outside Road & Bridge	
6.80	Outside Fire	
8.45	Outside Police	
0.8	Outside Fire Bond This millage will be recalculated when new Values are re	
26.10	Total Mills	

Inside Park millage shifted to GF for TY 2016 by Russell Township Resolution 2016-7
Current residential Effective Rate is 20.633693 - Highest township rate in county
Working with Dept of Tax Equalization to eliminate Tax Unit Russel Twp Exc Hunting Valley 447

Mr. Hitchcock asked Mr. Walder to remind him what they were saving money for in the General Fund. Mr. Walder stated that the General Fund will be going through a large investment in their capital projects. He are working with Larson architects are doing a design to replace the roof on the old Fire Station. Cost will be between \$100,000 and \$200,000. Whatever future use they find for the building, the roof needs to be replaced. Each township department has dedicated storage space.

Secondly the old town hall is from the 1865 era. They are looking into the possibility of moving the building, or tearing down and using the parts to rebuilding elsewhere. Township is looking into the cost of each plan. Rubble stone basement is not waterproof.

Current Administration building is a retro fitted house. It is impossible to secure. The township is looking for the most cost effective and easiest plan to meet future needs. Possible move of administrative offices to old fire station.

Joint road project with Hunting Valley to pave County Line Road. Cost to run between \$2.2 to \$2.4 million dollars. Russell’s contribution would be \$1.2 million minus any granting. Will launch in April 2018.

Fire Department just \$465,000 tanker purchase. May lease purchase in order to ease cash flow.

Police Department – due to retirements they are looking to increase staff during transition. Also vehicle purchase.

Although township is beginning to swell with cash, but all of the items will be hitting in the next two years.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue for Russell Township totaling \$9,295,149.41.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS			
Russell Park District		RECONVENE AT	1:53 p.m.
Greg Studen, fiscal officer			August 22, 2017
hearing representing Russell Park District			attended the
General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$ 857.42
	Estimated Revenue		\$13,765.00
	Estimated Expense		\$23,000.00
	Estimated 12/31/2018 Cash Balance		(\$8,377.58)
Requested	\$8,751.00	Approved	\$13,765.00
Land Purchase	Estimated 1/1/2018 Unencumbered Cash Balance		\$263,080.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2018 Cash Balance		\$263,080.00
Requested	\$152,080.00	Approved	\$0.00
Total millage for Tax Year 2017 (2018 Collection)			
0.00 Inside General Fund			
0.00 Outside Park Expired Tax Year 2016			
0.00 Total Mills			

Mr. Studen is the new fiscal officer for the Russell Township Park District. At July 24th meeting board voted to reduce appropriations in the General Fund and carryover \$140,000.00,

Mr. Hitchcock asked if the parks merged, would the assets transfer to the new park district. Mr. Studen said not automatically, but there are processes to address that possibility. There are also some land locked property that they could purchase to add to adjacent park land.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2018 Tax Budget as presented with revenue and balances for Russell Township Park District totaling \$277,702.42.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Chester Township Park District

2:03 p.m.
August 22, 2017

Michael Colagiovanni, fiscal officer not present, J. Weiss park commissioner attended the hearing representing Chester Park District

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	5,497.00
	Estimated Revenue		\$14,729.00
	Estimated Expense		\$15,650.00
	Estimated 12/31/2018 Cash Balance		\$4,576.00
<i>Requested</i>	<i>\$15,267.00</i>	<i>Approved</i>	<i>\$14,729.00</i>

<u>Total millage for Tax Year 2017 (2018 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. Hitchcock, seconded by Mr. Gliha, to approve that 2017 Tax Budget for Chester Park District totaling \$20,226.00.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Gauga Trumbull Solid Waste District

2:06 p.m.
August 22 , 2017
attended the

Greg Kovalchick - New Director
hearing representing Gauga Trumbull Solid Waste District

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$4,000,000.00
	Estimated Revenue	\$1,622,750.00
	Estimated Expense	\$2,159,000.00
	Estimated 12/31/2018 Cash Balance	\$3,463,750.00
<i>Requested</i>	<i>\$1,622,750.00</i>	<i>Approved</i> <i>\$1,622,750.00</i>

Construction Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2018	\$0.00

<u>Total millage for Tax Year 2017 (2018 Collection)</u>	
0.00	
0.00	Total Mills

Mr. Hitchcock asked what the source of revenues were. Mr. Kovalchick stated that they have contract fee \$5.50 per ton for every ton that is disposed of in a landfill or goes to a solid waste transfer facility. They have contracts with all those facilities. They also receive revenue from recycling facilities. It is a continual contract.

Mr. Hitchcock said they have enough to operate for seven years with the money they already have. Mr. Kovalchick said the problem with that is that their fees are contingent on the

generation of solid waste, plus the recycling. So as they do programs, they cut their own budget. And they are never dependent on fees. The bottom line is that the programs that meet the EPA standards costs the department \$1 million plus per year. Their recycles drop off, hazardous waste collection, run about \$550,000 annually. The cost is up about 40%. They are expanding programs, adding more drop off sites, and more dates. Every time they promote their programs the cost goes up, and they cut their own budget. Promoting sites and programs is a priority going forward. They are running ads to promote programs. They also hired new staff.

Mr. Kovalchick said that he has promised the Board that they are going to be giving services back to their communities. He is looking to have a full facility in Geauga County, just like they have in Trumbull County.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2018 Tax Budget for Geauga Trumbull Solid Waste District totaling \$5,622,750.00.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Aquilla Village				2:14 p.m. August 22, 2017
No one appeared the hearing representing Aquilla Village.				attended the
General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$	34,332.87
	Estimated Revenue			\$32,214.00
	Estimated Expense			\$38,050.00
	Estimated 12/31/2018 Cash Balance			\$28,496.87
<i>Requested</i>	\$36,500.00	<i>Approved</i>	\$32,214.00	
Road Levy	Estimated 1/1/2018 Unencumbered Cash Balance			\$17,167.15
	Estimated Revenue			\$9,936.00
	Estimated Expense			\$11,625.00
	Estimated 12/31/2018 Cash Balance			\$15,478.15
<i>Requested</i>	\$9,000.00	<i>Approved</i>	\$9,936.00	<i>check expense formula</i>
Current Expense	Estimated 1/1/2018 Unencumbered Cash Balance			
	Estimated Revenue			
	Esitimated Expense			
	Estimated 12/31/2018 Cash Balance			
<i>Requested</i>		<i>Approved</i>		
Debt Fund	No Debt			
Special Assessments				
2018 tax budget indicated you want to collect \$5,000 in Street Light Assessments				
Do we have the proper resolution?				
Total millage for Tax Year 2017 (2018 Collection)				
1.50	Inside General Fund			
4.00	Outside Current Expense			
4.00	Outside Streets & Roads			
9.50	Total Mills			

*H.B. 49 discontinues the supplemental assistance with the December 2017 distribution

Road funds are accumulated until they have enough to make repairs

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2018 Tax Budget for Aquilla Village totaling \$152,145.27.

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

West Geauga Recreation District

2:16 p.m.
August 22, 2017
attended the

Ed Curtis, fiscal officer
hearing representing West Geauga Recreation District

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$	6,105.06
	Estimated Revenue		\$65,633.00
	Estimated Expense		\$64,500.00
	Estimated 12/31/2018 Cash Balance		\$7,238.06
<i>Requested</i>	\$66,415.00	<i>Approved</i>	\$65,633.00

Total millage for Tax Year 2017 (2018 Collection)	
0.20	Inside General Fund
0.20	Total Mills

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget for West Geauga Joint Recreation District totaling \$108,053.56.

Voice vote, three ayes. Motion carried.

2018 BUDGET HEARINGS

Thompson Township Park District

2:20 p.m.
August 22, 2017
attended the

Ross McElligott - park board member
hearing representing Thompson Park District

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$	6,213.16
	Estimated Revenue			\$20,896.00
	Estimated Expense			\$18,400.00
	Estimated 12/31/2018 Cash Balance			\$8,709.16
<i>Requested</i>	\$18,790.00	<i>Approved</i>	\$20,896.00	<i>PLF Decrease</i>

Total millage for Tax Year 2017 (2018 Collection)	
0.00	Inside General Fund
0.00	Total Mills

Ms. Lausin is the new fiscal officer. She could not attend. Only revenue is from Local Government and Public Library Funds distribution from State of Ohio.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2018 Tax Budget for Thompson Twp Park totaling \$27,109.16.

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Montville Township

2:23 p.m.
August 22, 2017

Karen Hawkins, fiscal officer and Ron Jonovich, fire chief
attended the hearing representing Montville Township.

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance	16463.31
	Estimated Revenue	\$ 99,663.00
	Estimated Expense	\$109,800.00
	Estimated 12/31/2018 Cash Balance	\$6,326.31

Requested \$93,466.00 Approved \$99,663.00

Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance	\$30,190.05
	Estimated Revenue	\$146,284.00
	Estimated Expense	\$154,000.00
	Estimated 12/31/2018 Cash Balance	\$22,274.05

Requested \$144,500.00 Approved \$146,284.00

Principal on OPWC Loan 4,690 per year until 2022

Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance	\$119,740.93
	Estimated Revenue	\$211,609.00
	Estimated Expense	\$309,000.00
	Estimated 12/31/2018 Cash Balance	\$22,349.93

Requested \$204,000.00 Approved \$211,609.00

GCU Fire Truck Loan \$22,184 per year until 2021

Debt	OPWC Loan 4,690 per year until 2022 - was not speicifed on Budget
	GCU Fire Truck 22,184 from Fire Levy - payment not included on Budget?
	OPWC Hart Road Loan - repayment not included on Budget

Special Assessments	No Special Assessments
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Total millage for Tax Year 2017 (2018 Collection)	
1.2	Inside General Fund
1.80	Inside Road & Bridge
1.00	Outside Road & Bridge
6.40	Outside Fire
10.40	Total Mills
19.60	Total Mills

Mr. Hitchcock stated that the cash balances are right where they should be, however the forecasting has got to be better. He brought to her attention the variances between projected ending balances and actual ending balances. Her projected ending balances do not allow for paying expenses for the first three months.

Fire chief Ron Jonovich stated that they are saving for a new tanker. Mr. Hitchcock asked if the had an asset schedule for replacement of vehicle. They have received notice that they will be getting federal funds of approximately \$30,000. Likely they will be spent in 2018.

Motion made by Mr. Flaiz, seconded by Mr. Gliha, to approve the 2018 Tax Budget as presented with revenue and balances for Montville Township totaling \$941,594.93.

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Geauga County

2:40 p.m.
August 22, 2017

Anne Rasic, Dave Lair and Debbie Ashburn
attended the hearing representing Geauga County.

General Fund	Tax Budget	Budget Commission
Estimated 1/1/2018 Unencumbered Cash Balance	-	-
Estimated 2018 Revenue	27,712,635.00	27,690,704.00
Estimated Transfers In	5,010,000.00	5,010,000.00
Total	32,722,635.00	32,700,704.00
Estimated Expenditures		\$ 32,722,635.00
Revenue over Expenditures (revised Local Government Funds)		(\$21,931.00)

- 2018 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 appropriated

- 2005 - Care & Custody - over appropriated by 161,169.86
- 2035 - Transportation Fund over appropriated by 96,894.65

The Auditor has certified the Renewal of the Mental Health 0.5 mill levy - Yield \$1,540,335

Total millage for Tax Year 2017 (2018 Collection)	
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
2.00	Outside Library - memo only
17.60	

Reduction in revenue is due to decrease in Estimated Undivided Local Government Fund.

Anne Rasic confirmed that she would adjust appropriations at end of year to eliminate over appropriation in General Fund.

Motion made by Mr. Hitchcock, seconded by Mr. Flaiz, to approve the 2018 Tax Budget for the County of Geauga with revenue and balances totaling \$144,706,093.69.

Voice vote, three ayes. Motion carried

2018 BUDGET HEARINGS

Troy Township

2:50 p.m.
August 22, 2017

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

General Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$191,723.23
	Estimated Revenue		\$179,608.64
	Estimated Expense		\$266,240.00
	Estimated 12/31/2018 Cash Balance		\$105,091.87
<i>Requested</i>	\$183,154.64	<i>Approved</i>	\$179,608.64 <i>ULGF</i>
Road & Bridge	Estimated 1/1/2018 Unencumbered Cash Balance		\$106,706.90
	Estimated Revenue		\$251,454.00
	Estimated Expense		\$297,500.00
	Estimated 12/31/2018 Cash Balance		\$60,660.90
<i>Requested</i>	\$244,227.33	<i>Approved</i>	\$251,454.00
Fire Fund	Estimated 1/1/2018 Unencumbered Cash Balance		\$129,251.03
	Estimated Revenue		\$320,220.00
	Estimated Expense		\$340,475.00
	Estimated 12/31/2018 Cash Balance		\$108,996.03
<i>Requested</i>	\$300,391.00	<i>Approved</i>	\$320,220.00
Special Assessments	No Special Assessments		

2018 TPP/TVLR estimate is \$25,593
2019 TVLR estimate is 12,196
Last distribution is currently scheduled for February 2020 in the amount of \$3,018

<u>Total millage for Tax Year 2017 (2018 Collection)</u>	
2.0	Inside General Fund
1.0	Inside Road & Bridge
5.0	Outside Road
4.5	Outside Fire
12.5	Total Mills

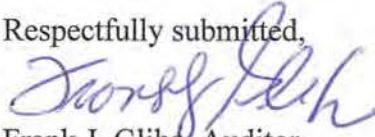
This is Ms. Barcikoski’s second budget hearing. She was presented with a copy of the estimated Local Government Fund distribution for 2018. Also the Local Government Fund Supplement will end with the December 2017 payment. Those funds will be reallocated to a Opioid Targeting task force fund at the state level. She was also reminded that TPP Reimbursement will end in 2020.

Motion made by Mr. Gliha, seconded by Mr. Hitchcock to approve the 2018 Tax Budget as presented with revenue for Montville Township totaling \$1,406,170.21.

Voice vote, three ayes. Motion carried

Being no further business to conduct it was moved by Mr. Hitchcock to recess the 2018 at 3:00 to reconvene at 10:00 on Monday August 22, 2017

Respectfully submitted,



Frank J. Gliha, Auditor
Secretary/Budget Commission

