

# **RUSSELL TOWNSHIP**

## **STATUS & FISCAL UPDATE**

Justin Madden– Chairman, Board of Trustees  
Gary Gabram – Vice Chairman, Board of Trustees  
Jim Mueller – Board of Trustees  
Chuck Walder – Fiscal Officer

# **Our Purpose**

**Update and inform residents of operational changes as a result of local government funding reductions.**

**Provide a current snapshot of the Township's use of your tax money as well as our forward vision & forecast.**

**Raise awareness and urgency of looking at local government differently than in the past .**

**Serve as a public venue for feedback, advice, questions, and constructive criticism.**

# **Our Philosophy**

**“It is our rule here for every tub to stand on its own bottom.” - John Bunyan 1678 allegory Pilgrim’s Progress then John T. Kirkland, President Harvard Univ. circa 1815.**

## **TRANSLATION:**

**Each department must become self-sustaining and not rely on the General Fund for revenue.**

# Definitions:

**For 2016, 1.0 Mill (new or additional):**

**Yields \$256,640 @ 100% collection and...**

**costs the owner of a single family owner-occupied home with a market value of \$100,000 approximately \$35 per year.**

**EMills or Effective Millage:**

**Is that millage which reflects what property**

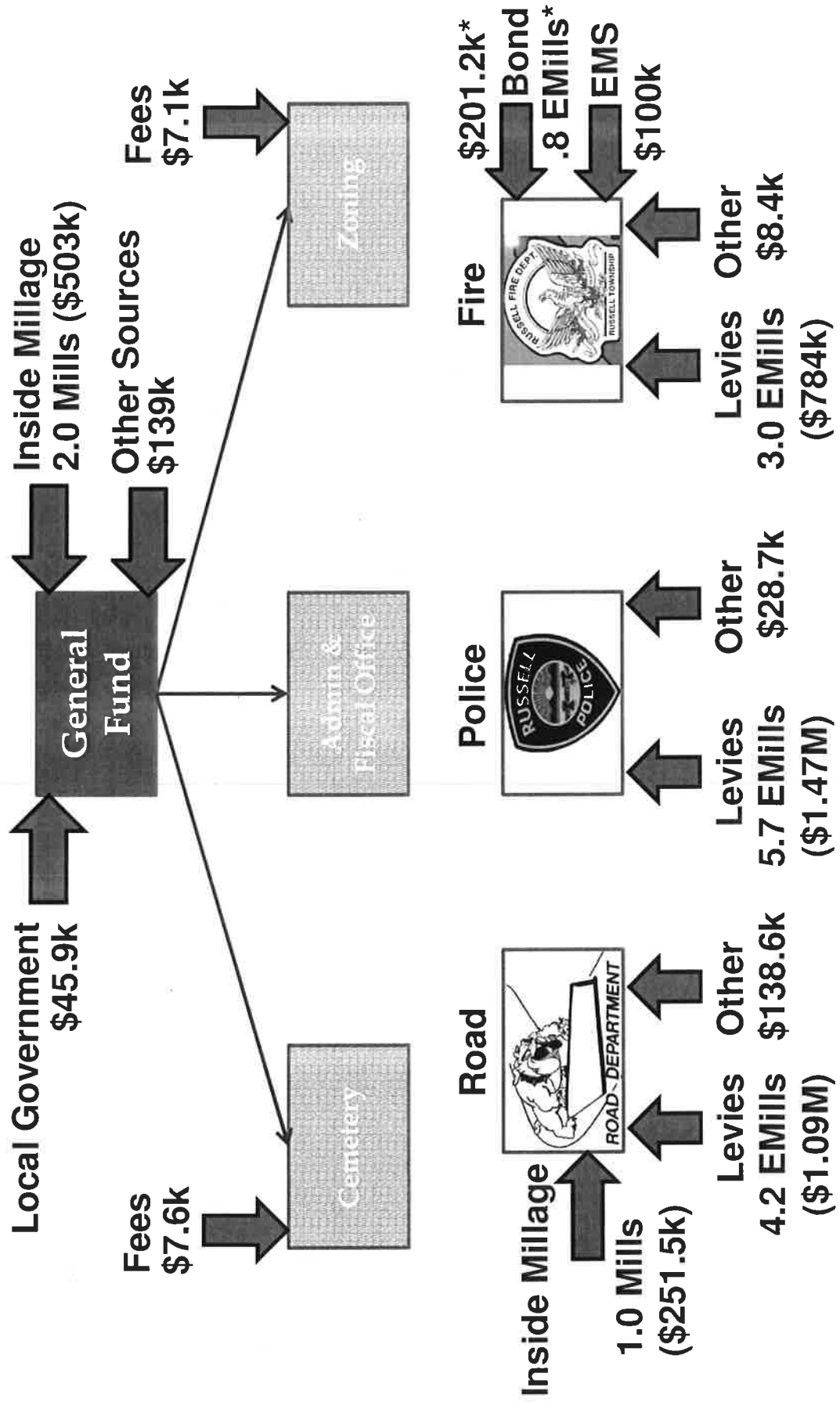
**owners are currently paying.**

**Ex: In 1976, 1 Mill yielded \$64,400, therefore in 2016, 1 Mill (1976) is valued at .25 Emills (today).**

**Inside Millage:**

**Inside Millage is the millage provided by the Constitution of the State of Ohio and is levied without the vote of the people.**

# Our 2017 Footprint



\* Fire Station Bond

**Russell Township - Millage Information and Levy Expirations  
2017 Tax Budget - Estimate of Revenues - Summary**

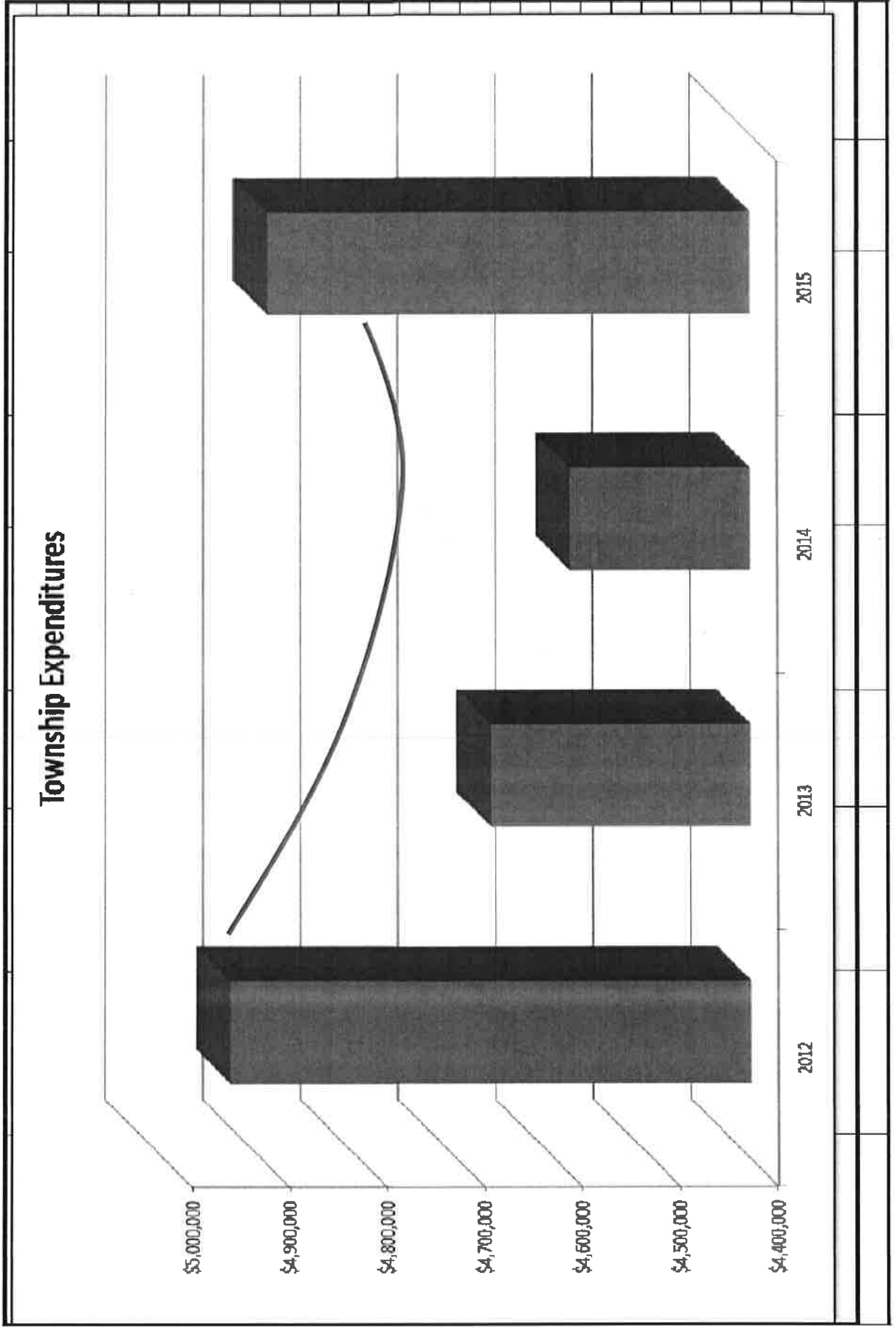
DEPARTMENT	YEAR	EXPIRES	MILLAGE	EFFECTIVE MILLAGE	COLLECTION @ 98%	TOTALS	.118 TAX ALLOC	PROP TAX	IF @ TODAY'S \$ (IF - COLLECTION)	DIFFERENCE (IF - COLLECTION)
POLICE	1976	Continuing	0.90	0.23	\$58,998				\$230,576	\$171,978
POLICE	1976	Continuing	0.60	0.15	\$39,332				\$153,984	\$114,652
POLICE	1986	Continuing	0.50	0.22	\$55,348				\$128,320	\$72,972
POLICE	1989	Continuing	2.00	1.01	\$259,997				\$513,281	\$253,284
POLICE	1994	Continuing	0.90	0.64	\$164,006				\$230,976	\$66,970
POLICE	2005	Continuing	1.15	1.13	\$289,234				\$295,137	\$5,903
POLICE	2010	Continuing	0.90	0.88	\$226,357				\$230,976	\$4,619
POLICE	2013	Continuing	1.50	1.47	\$377,262				\$384,961	\$7,699
<b>TOTAL</b>			<b>8.45</b>	<b>5.73</b>	<b>\$1,470,534</b>	<b>\$1,470,534</b>	<b>\$173,523.01</b>	<b>\$1,297,010.99</b>	<b>\$2,168,611</b>	<b>\$698,078</b>
FIRE & EMS	1987	Continuing	1.20	0.52	\$132,643				\$307,969	\$175,326
FIRE & EMS	1989	Continuing	2.00	1.01	\$259,300				\$513,281	\$253,981
FIRE & EMS	1996	Continuing	1.10	0.79	\$203,446				\$283,305	\$78,859
FIRE & EMS	2008	Continuing	0.75	0.74	\$188,631	\$784,070	\$92,514.36	\$692,505.64	\$192,480	\$3,869
STATION BOND	2001	TY 2020	0.80	0.78	\$201,206	\$201,206	\$23,742.31	\$177,463.69	\$205,312	\$4,106
BOND DEBT	2001	TY 2020	N/A	N/A	\$181,805				\$181,805	\$181,805
<b>TOTAL</b>			<b>5.85</b>	<b>3.84</b>	<b>\$985,226</b>				<b>\$1,501,344</b>	<b>\$516,121</b>
R&B	Inside	R&B Inside	1.00	0.98	\$251,508				\$256,640	\$5,132
R&B	2013	Continuing	1.10	1.08	\$276,658	\$528,166	\$62,323.59	\$465,842.41	\$282,305	\$5,647
ROAD	1976	TY 2016	1.80	0.46	\$117,995				\$451,953	\$343,958
ROAD	2009	TY 2018	2.75	2.69	\$691,646	\$609,641	\$99,537.84	\$714,182.36	\$705,761	\$14,115
ROAD (OPWC LDAN)	2011	2021	N/A	N/A	\$49,847	\$759,794	\$89,655.58	\$670,138.24	\$49,847	\$0
<b>TOTAL</b>			<b>6.65</b>	<b>5.21</b>	<b>\$1,337,807</b>				<b>\$1,706,654</b>	<b>\$368,852</b>
GENERAL FUND	Inside	Inside	2.00	1.96	\$503,015				\$513,281	\$10,266
GENERAL FUND (Park)	Inside	Inside	0.00	0.00	\$0				\$0	\$0
<b>TOTAL</b>			<b>2.00</b>	<b>1.96</b>	<b>\$503,015</b>	<b>\$503,015</b>	<b>\$59,955.77</b>	<b>\$443,659.23</b>	<b>\$513,281</b>	<b>\$10,266</b>
<b>TOTALS</b>			<b>22.95</b>	<b>16.74</b>	<b>\$4,296,582</b>				<b>\$5,889,891</b>	<b>\$1,593,317</b>

Based on 2015 (2016 collection) values. I.O. "New/Additional" Mill will yield \$256,640 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$350,000 per year.

## RUSSELL TOWNSHIP EXPENDITURE TRENDS - TOWNSHIP 2012-2015

DEPARTMENT	EXPENDITURES 2012	EXPENDITURES 2013	EXPENDITURES 2014	EXPENDITURES 2015	1012/2013 % INCREASE	1013/2014 % INCREASE	1014/2015 % INCREASE	NOTES
<b>FIRE DEPARTMENT</b>								
FIRE	\$606,435	\$647,445	\$834,091	\$984,857	6.76%	28.83%	18.08%	
EMS	\$208,290	\$195,964	\$100,116	\$48,490	-5.92%	-48.91%	-51.57%	
STATION BOND	\$222,207	\$189,982	\$185,902	\$184,964	-14.50%	-2.15%	-0.50%	
<b>FIRE TOTAL</b>	<b>\$1,036,932</b>	<b>\$1,033,391</b>	<b>\$1,120,109</b>	<b>\$1,218,311</b>	<b>-0.34%</b>	<b>8.39%</b>	<b>8.77%</b>	
<b>POLICE DEPARTMENT</b>								
POLICE	\$1,254,323	\$1,122,072	\$1,367,129	\$1,361,449	-10.54%	21.84%	-0.42%	
<b>POLICE TOTAL</b>	<b>\$1,254,323</b>	<b>\$1,122,072</b>	<b>\$1,367,129</b>	<b>\$1,361,449</b>	<b>-10.54%</b>	<b>21.84%</b>	<b>-0.42%</b>	
<b>ROAD DEPARTMENT</b>								
ROAD	\$777,902	\$821,601	\$652,139	\$646,436	5.62%	-20.63%	-0.87%	
R&B	\$585,505	\$605,500	\$292,317	\$581,562	3.42%	-51.72%	98.95%	
MVL	\$8,784	\$27,473	\$607	\$30,918	212.76%	-97.79%	4993.57%	
GAS	\$133,664	\$73,473	\$42,886	\$104,543	-45.03%	-41.63%	143.77%	
OPWC GRANT	\$0	\$0	\$222,607	\$0	N/A	N/A	-100.00%	
ANTICIPATION NOTE	\$155,330	\$150,220	\$145,053	\$0	-3.29%	-3.44%	-100.00%	
OPWC LOAN	\$74,771	\$49,847	\$49,847	\$49,847	-33.33%	0.00%	0.00%	
<b>ROAD TOTAL</b>	<b>\$1,735,956</b>	<b>\$1,728,114</b>	<b>\$1,405,456</b>	<b>\$1,413,306</b>	<b>-0.45%</b>	<b>-18.67%</b>	<b>0.56%</b>	
<b>ADMIN DEPARTMENT</b>								
GENERAL	\$867,876	\$739,079	\$684,717	\$883,999	-14.84%	-7.36%	29.10%	Land Purchase
CEMETERY	\$8,807	\$4,328	\$3,566	\$11,974	-50.86%	-17.61%	235.78%	
ZONING	\$13,942	\$5,065	\$4,086	\$7,290	-63.67%	-19.33%	78.41%	
NOPEC GRANT	\$15,543	\$34,457	\$0	\$0	121.69%	-100.00%	N/A	
<b>ADMIN TOTAL</b>	<b>\$906,168</b>	<b>\$782,929</b>	<b>\$692,369</b>	<b>\$903,263</b>	<b>-13.60%</b>	<b>-11.57%</b>	<b>30.46%</b>	<b>Land Purchase</b>
<b>TOWNSHIP</b>								
<b>GRAND TOTAL</b>	<b>\$4,933,379</b>	<b>\$4,666,506</b>	<b>\$4,585,063</b>	<b>\$4,896,329</b>	<b>-5.41%</b>	<b>-1.75%</b>	<b>6.79%</b>	<b>Land Purchase</b>

**RUSSELL TOWNSHIP EXPENDITURE TRENDS - TOWNSHIP 2012-2015**

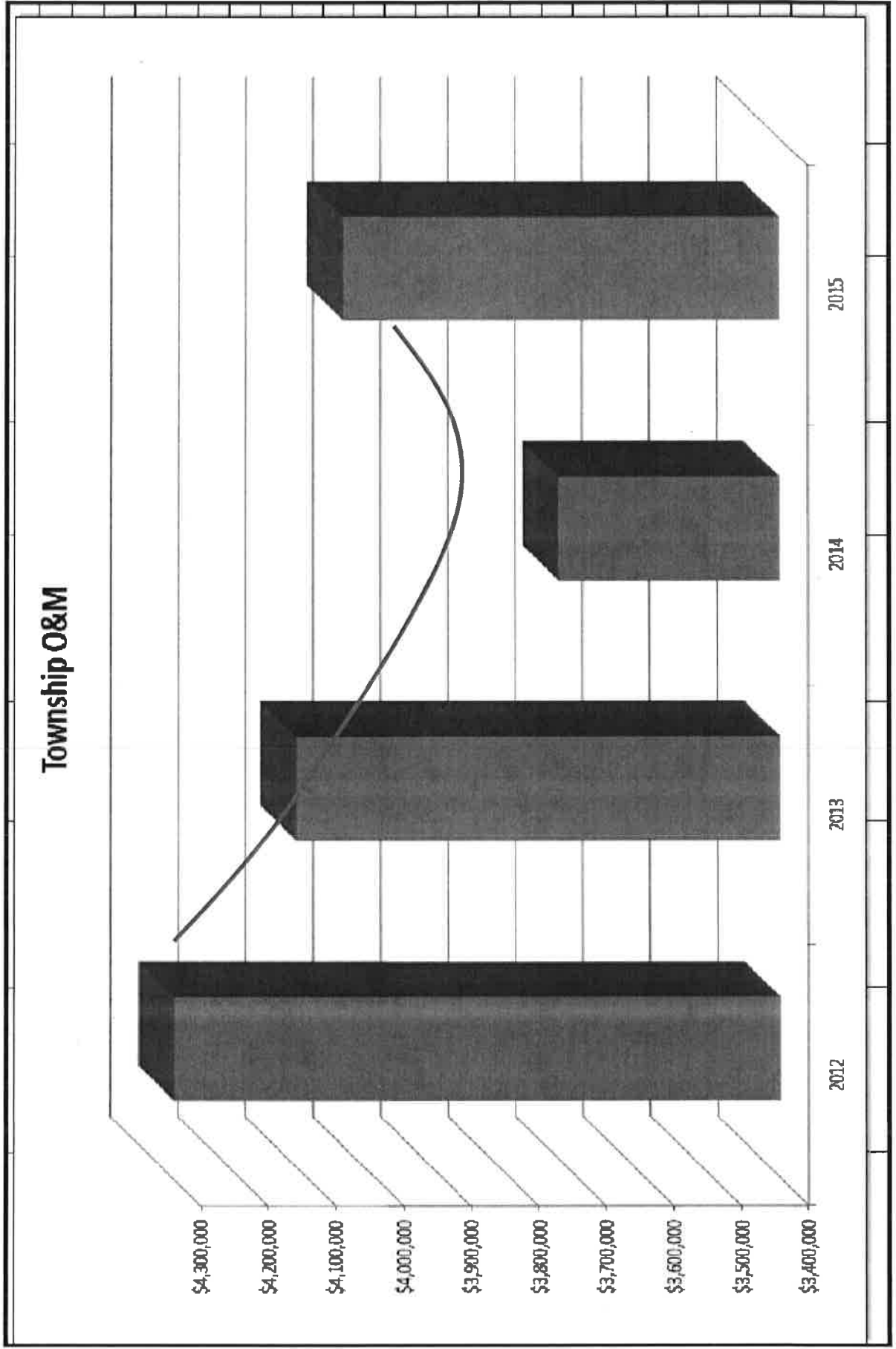




## RUSSELL TOWNSHIP EXPENDITURE TRENDS - TOWNSHIP 2012-2015

DEPARTMENT	EXPENDITURES 2012	EXPENDITURES 2013	1012/2013 % INCREASE	EXPENDITURES 2014	1013/2014 % INCREASE	EXPENDITURES 2015	1014/2015 % INCREASE	NOTES
<b>FIRE DEPARTMENT</b>								
FIRE	\$567,253	\$603,352	6.36%	\$746,117	23.66%	\$930,886	24.76%	
EMS	\$173,290	\$194,985	12.52%	\$100,116	-48.65%	\$48,490	-51.57%	
STATION BOND	\$0	\$0	N/A	\$0	N/A	\$0	N/A	
<b>FIRE TOTAL</b>	<b>\$740,543</b>	<b>\$798,337</b>	<b>7.80%</b>	<b>\$846,233</b>	<b>6.00%</b>	<b>\$979,376</b>	<b>15.73%</b>	
<b>POLICE DEPARTMENT</b>								
POLICE	\$1,203,374	\$1,121,322	-6.82%	\$1,271,915	13.43%	\$1,327,846	4.40%	
<b>POLICE TOTAL</b>	<b>\$1,203,374</b>	<b>\$1,121,322</b>	<b>-6.82%</b>	<b>\$1,271,915</b>	<b>13.43%</b>	<b>\$1,327,846</b>	<b>4.40%</b>	
<b>ROAD DEPARTMENT</b>								
ROAD	\$777,902	\$746,601	-4.02%	\$607,439	-18.64%	\$419,082	-31.01%	
R&B	\$552,325	\$602,496	9.08%	\$292,317	-51.48%	\$581,562	98.95%	
MVL	\$8,784	\$27,473	212.76%	\$607	-97.79%	\$30,918	4993.57%	
GAS	\$133,664	\$73,473	-45.03%	\$42,886	-41.63%	\$104,543	143.77%	
OPWC GRANT	\$0	\$0	N/A	\$0	N/A	\$0	N/A	
ANTICIPATION NOTE	\$0	\$0	N/A	\$0	N/A	\$0	N/A	
OPWC LOAN	\$0	\$0	N/A	\$0	N/A	\$0	N/A	
<b>ROAD TOTAL</b>	<b>\$1,472,675</b>	<b>\$1,450,043</b>	<b>-1.54%</b>	<b>\$943,249</b>	<b>-34.95%</b>	<b>\$1,136,105</b>	<b>20.45%</b>	
<b>ADMIN DEPARTMENT</b>								
GENERAL	\$860,431	\$739,079	-14.10%	\$659,999	-10.70%	\$586,542	-11.13%	
CEMETERY	\$8,807	\$4,328	-50.86%	\$3,566	-17.61%	\$11,974	235.78%	
ZONING	\$12,950	\$5,065	-60.89%	\$4,086	-19.33%	\$7,290	78.41%	
NOPEC GRANT	\$0	\$0	N/A	\$0	N/A	\$0	N/A	
<b>ADMIN TOTAL</b>	<b>\$882,188</b>	<b>\$748,472</b>	<b>-15.16%</b>	<b>\$667,651</b>	<b>-10.80%</b>	<b>\$605,806</b>	<b>-9.26%</b>	
<b>TOWNSHIP GRAND TOTAL</b>	<b>\$4,298,780</b>	<b>\$4,118,174</b>	<b>-4.20%</b>	<b>\$3,729,048</b>	<b>-9.45%</b>	<b>\$4,049,133</b>	<b>8.58%</b>	

# RUSSELL TOWNSHIP EXPENDITURE TRENDS - TOWNSHIP 2012-2015



# Township Expenditures

## RUSSELL TOWNSHIP O/M EXPENDITURE TRENDS - ALL DEPARTMENTS 2012-2015

DEPARTMENT	T O T A L O P E R A T I O N S & M A I N T E N A N C E				ACCUMULATED SAVINGS SINCE 2012			
	EXPENDITURES 2012 (O&M)	EXPENDITURES 2013 (O&M)	2012/2013 SAVINGS	EXPENDITURES 2014 (O&M)		2013/2014 SAVINGS	EXPENDITURES 2015 (O&M)	2014/2015 SAVINGS
FIRE	\$740,543	\$798,337	-\$57,794	\$846,233	-\$47,896	\$979,376	-\$133,143	-\$402,317
POLICE	\$1,203,374	\$1,121,322	\$82,052	\$1,271,915	-\$150,593	\$1,327,846	-\$55,931	-\$110,961
ROAD	\$1,472,675	\$1,450,043	\$22,632	\$943,249	\$506,794	\$1,136,105	-\$192,856	\$888,628
ADMIN	\$882,188	\$748,472	\$133,716	\$667,651	\$80,821	\$605,806	\$61,845	\$604,525
<b>TOWNSHIP TOTAL</b>	<b>\$4,298,780</b>	<b>\$4,118,174</b>	<b>\$180,606</b>	<b>\$3,729,048</b>	<b>\$389,126</b>	<b>\$4,049,133</b>	<b>-\$320,080</b>	<b>\$999,985</b>

# Cash Reserves

What are “Cash Reserves”? **CARRYOVER?**

The required amount of money to be held in excess of yearly appropriations or expenditures.

Cash Reserves are determined by Fund or Department.

Differences between Cash Reserves & Carryover?

Cash Reserves are CALCULATED.

CARRYOVER just happens!

# Cash Reserve Methodology

Minimum of 90 days of O&M costs by Fund.

- + Major cost factors; OT, retirement, longevity (0-25%).
- + Historical asset investments & risks; age, habits (0-10%).
- + ~~1<sup>st</sup> quarter debt payment requirement (actual).~~
- + Reserve study set aside amount (cumulative amount).

Compare total to 150 days recommendation for Bond Co.

Use LARGER of the two figures.

# **Replacement Reserve Study**

**Performed by Miller-Dodson Assoc, Annapolis, MD.**

**Provided a replacement guide for asset elements.**

**Elements included:**

**Asphalt, Cement, Gravel, Walkways, Signs,  
Doors, Windows, Siding, Masonry, Soffits, Roofs,  
Gutters, Power Plants, Towers, Lighting, and  
Wells.**

**Results used the Cash Flow Method & covered 40 Yrs.**

**Affects all departments.**

# Replacement Reserve Study

<u>RUSSELL TOWNSHIP OHIO</u>	
<u>PROPERTY RESERVE ANALYSIS SUMMARY</u>	
<u>BEGINNING 2016</u>	
<b>PROPERTY</b>	<b>ANNUAL RESERVE FUNDING RECOMMENDATION BEGINNING 2016</b>
Admin Bldg	\$15,166
Old Fire Station	\$56,303
Town Hall	\$13,337
Bob Hall Field	\$7,650
Cemetery	\$11,411
<b>GF &amp; Cemetery</b>	<b>\$103,867</b>
<b>Fire Station</b>	<b>\$65,500</b>
<b>Police Station</b>	<b>\$20,464</b>
<b>Road Department</b>	<b>\$99,566</b>
<b>ALL</b>	<b>\$289,397</b>

# Cash Reserve Methodology

Minimum of 90 days of O&M costs by Fund.

+ Major cost factors; OT, retirement, longevity (0-25%).

+ Historical asset investments & risks; age, habits (0-10%).

+ 1<sup>st</sup> quarter debt payment requirement (actual).

+ Reserve study set aside amount (cumulative amount).

Compare total to 150 days recommendation for Bond Co.

Use LARGER of the two figures.



**RUSSELL TOWNSHIP - Cash Reserve Worksheet - 2017 Budget**

ADMINISTRATION (Includes General Fund, Zoning, & Cemetery)									
FACTORS TO CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$146,044			1st Tax Collection Timing	2015 Actual O&M = \$584,175		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$116,835			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Sick, etc		
Historical Investment in Assets & Risk	0%-10%	10% of O&M	\$58,418			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$207,734			Russell Reserve Report Analysis	\$15,166-\$56,309-\$13,397-\$7,850 = Annual \$102,967		
<b>TOTAL OF THESE ITEMS</b>			\$529,030	150*	\$240,072	MINIMUM Cash Reserve by Department (or Fund)			
FIRE (Includes Fire & EMS)									
FACTORS TO CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$239,039			1st Tax Collection Timing	2015 Actual O&M = \$956,157		
Departmental Major Cost Factors	0%-25%	10% of O&M	\$95,616			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Runs, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$23,904			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$131,000			Russell Reserve Report Analysis	Annual \$65,500		
<b>TOTAL OF THESE ITEMS</b>			\$489,559	150*	\$392,941	MINIMUM Cash Reserve by Department (or Fund)			
POLICE									
FACTORS TO CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$325,478			1st Tax Collection Timing	2015 Actual O&M = \$1,303,913		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$260,383			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Calls, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$32,548			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$40,928			Russell Reserve Report Analysis	Annual \$20,464		
<b>TOTAL OF THESE ITEMS</b>			\$659,337	150*	\$535,033	MINIMUM Cash Reserve by Department (or Fund)			
ROAD (Includes Road, Road & Bridge, Motor Vehicle License Tax, Gasoline Tax)									
FACTORS TO CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$241,322			1st Tax Collection Timing	2015 Actual O&M = \$965,287		
Departmental Major Cost Factors	0%-25%	15% of O&M	\$144,793			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Sick, etc		
Historical Investment in Assets & Risk	0%-10%	7.5% of O&M	\$72,397			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$199,132			Russell Reserve Report Analysis	Annual \$99,566		
<b>TOTAL OF THESE ITEMS</b>			\$657,643	150*	\$396,693	MINIMUM Cash Reserve by Department (or Fund)			
<b>TOWNSHIP TOTAL (Calculated Min Amount Excluding Bond Debt)</b>			\$2,335,569						

\* Healthy Bond Rating @ 150 Days Cash on Hand per Utility Financial Services LLC & Piper Jaffray & Co.

# Cash Reserve Methodology

					POLICE	
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	
O&M Expenses	25% Minimum	25% of O&M	\$325,478			
Departmental Major Cost Factors	0%-25%	20% of O&M	\$260,383			
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$32,548			
Annual Debt Payments	Actual	0%	\$0			
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$40,928			
<b>TOTAL of THESE ITEMS</b>			<b>\$659,337</b>	<b>150*</b>	<b>\$535,033</b>	
<b>INFLUENCED BY:</b>			<b>EXAMPLES</b>			
1st Tax Collection Timing					2015 Actual O&M = \$1,301,913	
Max Month Converted to Working Capital Days					Overtime, Retirements, Longevity, Calls, etc	
Age of Systems, Previous Years Purchasing Habits					Likelihood of Ice, Wind, Storms, Spending Habits, etc	
Timing of Debt Payments					Notes, Loans, or Bonds Due	
Russell Reserve Report Analysis					Annual \$20,464	
<b>MINIMUM Cash Reserve by Department (or Fund)</b>						

**RUSSELL TOWNSHIP - Cash Reserve Worksheet - 2017 Budget**

ADMINISTRATION (Includes General Fund, Zoning, & Cemetery)									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$146,044			1st Tax Collection Timing	2015 Actual O&M = \$584,175		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$116,835			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Sick, etc		
Historical Investment in Assets & Risk	0%-10%	10% of O&M	\$58,418			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm S	2 * Annual S	\$529,030	150*	\$240,072	Russell Reserve Report Analysis	\$15,166+\$56,303+\$13,377+\$7,550 = Annual \$103,867		
<b>TOTAL of THESE ITEMS</b>									
<b>FIRE (Includes Fire &amp; EMS)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$239,039			1st Tax Collection Timing	2015 Actual O&M = \$956,157		
Departmental Major Cost Factors	0%-25%	10% of O&M	\$95,616			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Runs, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$23,904			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm S	2 * Annual S	\$489,559	150*	\$392,941	Russell Reserve Report Analysis	Annual \$65,500		
<b>TOTAL of THESE ITEMS</b>									
<b>POLICE</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$325,478			1st Tax Collection Timing	2015 Actual O&M = \$1,301,913		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$260,383			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Calls, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$32,548			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm S	2 * Annual S	\$659,337	150*	\$535,033	Russell Reserve Report Analysis	Annual \$20,464		
<b>TOTAL of THESE ITEMS</b>									
<b>ROAD (Includes Road, Road &amp; Bridge, Motor Vehicle License Tax, Gasoline Tax)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$241,322			1st Tax Collection Timing	2015 Actual O&M = \$965,287		
Departmental Major Cost Factors	0%-25%	15% of O&M	\$144,793			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Sick, etc		
Historical Investment in Assets & Risk	0%-10%	7.5% of O&M	\$72,397			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm S	2 * Annual S	\$199,137	150*	\$396,693	Russell Reserve Report Analysis	Annual \$99,566		
<b>TOTAL of THESE ITEMS</b>									
<b>TOWNSHIP TOTAL (Calculated Min Amount Excluding Bond Debt)</b>									
			\$2,335,569						

\* Healthy Bond Rating @ 150 Days Cash on Hand per Utility Financial Services LLC & Dependable & Co.

**RUSSELL TOWNSHIP - Cash Reserve Worksheet - 2017 Budget**

ADMINISTRATION (Includes General Fund, Zoning, & Cemetery)									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$146,044			1st Tax Collection Timing	2015 Actual O&M = \$584,175		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$116,835			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, etc		
Historical Investment in Assets & Risk	0%-10%	10% of O&M	\$58,418			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$529,030	150*	\$240,072	Russell Reserve Report Analysis	\$15,166+\$56,303-\$13,377-\$7,650 = Annual \$103,867		
<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>FIRE (Includes Fire &amp; EMS)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$239,039			1st Tax Collection Timing	2015 Actual O&M = \$956,157		
Departmental Major Cost Factors	0%-25%	10% of O&M	\$95,616			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Runs, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$23,904			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$489,559	150*	\$392,941	Russell Reserve Report Analysis	Annual \$65,500		
<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>POLICE</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$325,478			1st Tax Collection Timing	2015 Actual O&M = \$1,303,913		
Departmental Major Cost Factors	0%-25%	20% of O&M	\$260,383			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Calls, etc		
Historical Investment in Assets & Risk	0%-10%	2.5% of O&M	\$32,548			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
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<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>ROAD (Includes Road, Road &amp; Bridge, Motor Vehicle License Tax, Gasoline Tax)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$241,322			1st Tax Collection Timing	2015 Actual O&M = \$965,287		
Departmental Major Cost Factors	0%-25%	15% of O&M	\$144,793			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Salt, etc		
Historical Investment in Assets & Risk	0%-10%	7.5% of O&M	\$72,397			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
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<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>TOWNSHIP TOTAL (Calculated Min Amount Excluding Bond Debt)</b>			<b>\$2,335,569</b>						

\* Healthy Bond Rating @ 150 Days Cash on Hand per Utility Financial Services LLC & Dependability & Co.

**RUSSELL TOWNSHIP - Cash Reserve Worksheet - 2017 Budget**

ADMINISTRATION (Includes General Fund, Zoning, & Cemetery)									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
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<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>FIRE (Includes Fire &amp; EMS)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
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Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
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<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>POLICE</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
O&M Expenses	25% Minimum	25% of O&M	\$325,478			1st Tax Collection Timing	2015 Actual O&M = \$1,301,913		
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<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>ROAD (Includes Road, Road &amp; Bridge, Motor Vehicle License Tax, Gasoline Tax)</b>									
FACTORS to CONSIDER	% RISK RANGE to CONSIDER	VALUE USED	CALCULATED AMOUNT by DEPT	RECOMMENDED DAYS CASH ON HAND - BOND*	RECOMMENDED MIN CASH ON HAND BOND*	INFLUENCED BY:	EXAMPLES		
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Departmental Major Cost Factors	0%-25%	15% of O&M	\$144,793			Max Month Converted to Working Capital Days	Overtime, Retirements, Longevity, Salt, etc		
Historical Investment in Assets & Risk	0%-10%	7.5% of O&M	\$72,397			Age of Systems, Previous Years Purchasing Habits	Likelihood of Ice, Wind, Storms, Spending Habits, etc		
Annual Debt Payments	Actual	0%	\$0			Timing of Debt Payments	Notes, Loans, or Bonds Due		
Reserve Report Plan Recommendation (2015)	Cumm \$	2 * Annual \$	\$199,132	150*	\$396,693	Russell Reserve Report Analysis	Annual \$95,566		
<b>TOTAL of THESE ITEMS</b>						<b>MINIMUM Cash Reserve by Department (or Fund)</b>			
<b>TOWNSHIP TOTAL (Calculated Min Amount Excluding Bond Debt)</b>			<b>\$2,335,569</b>						

\* Healthy Bond Rating @ 150 Days Cash on Hand per Utility Financial Services LLC & Associates, Inc.

# **The General Fund**

**Serves as a catch-all fund.**

**Funds O&M and capital requirements for:**

**Administration building.**

**Old Fire Station & Recycling Center.**

**Town Hall.**

**Cemeteries on Fairmont Road (Briar Hill Church).**

**Bob Hall field & other Parks.**

**Other non-special funded Township real estate.**

**Funds all Trustee, Fiscal Office, Cemetery, & Zoning costs (salaries, benefits, etc.).**

# G.F. - Admin Building

Sealcoated & re-stripped Admin parking lot.

Planted maple trees along Kinsman Road.

Expanded records vault storage.

Rented out garage space for winter storage.

## 2015/2016 SEASON ADMINISTRATION BUILDING GARAGE VEHICLE STORAGE

DATE	NAME	TIME	AMOUNT	RECEIPT
12/1/2015	Jonathan D. Cocco	December 2015 - April 2016	\$600	307-2015
12/1/2015	Denise O. Holmes, MD	December 2015 - March 15, 2016	\$375	313-2015
1/25/2016	Christopher K. Jones	January 2016 - May 2016	\$600	13-2016
3/9/2016	Denise O. Holmes, MD	March 16, 2016 - June 2016	\$375	56-2016
<b>2015/2016 SEASON TOTAL</b>			<b>\$1,950</b>	

# **G.F. - Admin Building**

**Sealcoated & re-stripped Admin parking lot.**

**Planted maple trees along Kinsman Road.**

**Expanded records vault storage.**

**Rented out garage space for winter storage.**

**Upgraded Assistants to the Trustees & FO computers.**

**2<sup>nd</sup> year implementing 5-yr budget plan;  
incorporating a multi-step cash reserve methodology  
and 40-year asset reserve study plan.**

**2<sup>nd</sup> year participating in OhioCheckbook.com.**

**Obtained successful 2014/2015 state audit w/o defects.**



# **G.F. - Old Fire Station**

**Sealcoated recycling center.**

**Performed roof tune-up.**

**Enabled the Township emergency siren (RFD).**

**Serviced building emergency generator.**

**Continues to receive Recycling revenue.**

# G.F. - Old Fire Station

YEAR	MONTH	WEIGHT (lbs)	TONS	PRICE/TON	AMOUNT
<b>2015</b>	January	42,110	21.1	\$30/\$35	\$656.01
	February	34,080	17.0	\$30	\$511.20
	March	48,500	24.3	\$30	\$727.50
	April	43,320	21.7	\$30	\$673.96
	May	47,170	23.6	\$30	\$707.55
	June	52,310	26.2	\$30	\$784.65
	July	46,570	23.3	\$30	\$698.55
	August	44,130	22.1	\$30	\$661.95
	September	43,422	21.7	\$30/\$35	\$674.09
	October	44,777	22.4	\$30	\$671.66
	November	43,581	21.8	\$30/\$35	\$676.13
	December	48,470	24.2	30	\$727.05
<b>2015 TOTAL</b>		<b>538,440</b>	<b>269.2</b>		<b>\$8,170.30</b>
<b>2015 MONTHLY AVERAGES</b>		<b>44,870</b>	<b>22.4</b>		<b>\$680.86</b>

# G.F. - Old Fire Station

YEAR	MONTH	WEIGHT (lbs)	TONS	PRICE/TON	AMOUNT
<b>2016</b>	January	39,470	19.7	\$30/\$35	\$614.36
	February	35,800	17.9	\$30	\$537.00
	March	33,050	16.5	\$30	\$495.75
	April	37,160	18.6	\$30/\$35	\$566.48
	May	45,400	22.7	\$30	\$681.00
	June	30,985	15.5	\$30	\$464.78
	July	36,929	18.5	\$30	\$553.94
	August	0	0.0	\$30	\$0.00
	September	0	0.0	\$30/\$35	\$0.00
	October	0	0.0	\$30	\$0.00
	November	0	0.0	\$30/\$35	\$0.00
	December	0	0.0	30	\$0.00
<b>2016 TOTAL</b>		<b>258,794</b>	<b>129.4</b>		<b>\$3,913.31</b>
<b>2016 MONTHLY AVERAGES</b>		<b>36,971</b>	<b>18.5</b>		<b>\$559.04</b>
<b>GRAND TOTAL - Since Inception</b>		<b>1,581,284</b>	<b>790.6</b>		<b>\$23,991.36</b>
<b>TOTAL MONTHLY AVERAGES</b>		<b>45,180</b>	<b>22.6</b>		<b>\$685.47</b>

# **G.F. - Town Hall**

**Incorporated Russell School coat racks.**

**Added required emergency exit signs and lights.**

**Removed dead and overgrown shrubbery.**

**Painted West side basement extension.**

**Passed Resolution 2016-15 requiring “public entities” to conform to Ohio Sunshine Laws as well as permit public comment in order to use facility.**

# **G.F. - Cemetery**

**Added road gravel to Briar Hill.**

**Removed dead trees & ground stumps.**

**Added solid surface pathway to church entrance.**

**Created parking lots at both cemeteries.**

**Added wire fencing around parking lot at Briar Hill.**

**Repaired church antique lights & war service stanchions.**

# **G.F. – N.E. Lot @ 306 & 87**

**Removed drive-through roadway and parking.**

**Hydro-seeded lot.**

**Planted maple trees at corner.**

# **G.F. – Zoning**

**Zoning Inspector retired.**

**Hired Full-time Zoning Secretary.**

**Hired Part-time Zoning Inspector.**

**Converted ZI to Full-time as shared Road employee.**

**ZI assisting with Recycling Center & bldg maintenance.**

# G.F. – 5 Year Capital Outlook

RUSSELL TOWNSHIP ADMINISTRATION 5-YEAR BUDGET ITEMS 2017-2021		
BUDGET YEAR	ITEM	BUDGET AMOUNT
2016	Sealcoat & Stripe	\$4,500
2016	Upgrade Cameras, Add DVR	\$14,500
2016	General Repairs	\$2,500
<b>2016</b>	<b>TOTAL</b>	<b>\$21,500</b>
2017	Re-Configure for Security	\$25,000
2017	General Repairs	\$2,500
<b>2017</b>	<b>TOTAL</b>	<b>\$27,500</b>
2018	Improve Exterior Lighting	\$5,000
2018	Re-Plant Hardscape	\$7,500
2018	General Repairs	\$2,500
<b>2018</b>	<b>TOTAL</b>	<b>\$15,000</b>
2019	Replace Signage	\$15,000
2019	General Repairs	\$2,500
<b>2019</b>	<b>TOTAL</b>	<b>\$17,500</b>
2020	Replace Fire System w/ Security System	\$2,500
2020	Sealcoat & Stripe	\$4,500
2020	General Repairs	\$2,500
<b>2020</b>	<b>TOTAL</b>	<b>\$9,500</b>
2021	Parking Lot Repair	\$30,000
2021	General Repairs	\$6,000
<b>2021</b>	<b>TOTAL</b>	<b>\$36,000</b>

RUSSELL TOWNSHIP OLD FIRE STATION 5-YEAR BUDGET ITEMS 2017-2021		
BUDGET YEAR	ITEM	BUDGET AMOUNT
2016	Connect to Administration	\$1,500
2016	Add Security Camera for Recycling	\$12,500
2016	Flat Roof Inspection/Tune Up/Repair	\$2,000
2017	General Repairs	\$1,250
<b>2016</b>	<b>TOTAL</b>	<b>\$17,250</b>
2017	Replace Exterior Lights w/ LED	\$4,500
2017	Flat Roof Inspection/Tune Up/Repair	\$2,000
2017	Sealcoat & Stripe	\$4,500
2017	General Repairs	\$1,250
<b>2017</b>	<b>TOTAL</b>	<b>\$12,250</b>
2018	Flat Roof Inspection/Tune Up/Repair	\$2,000
2018	General Repairs	\$1,250
<b>2018</b>	<b>TOTAL</b>	<b>\$3,250</b>
2019	Flat Roof Inspection/Tune Up/Repair	\$2,000
2019	General Repairs	\$1,500
<b>2019</b>	<b>TOTAL</b>	<b>\$3,500</b>
2020	Flat Roof Inspection/Tune Up/Repair	\$2,000
2020	Sealcoat & Stripe	\$4,500
2020	General Repairs	\$1,500
<b>2020</b>	<b>TOTAL</b>	<b>\$8,000</b>
2021	Masonry Repair	\$7,500
2021	Flat Roof Inspection/Tune Up/Repair	\$2,000
2021	General Repairs	\$2,500
<b>2021</b>	<b>TOTAL</b>	<b>\$12,000</b>



# G.F. - 5 Year Capital Outlook

RUSSELL TOWNSHIP ALL		RUSSELL TOWNSHIP TOWN HALL		P OLD FIRE STATION	
5-YEAR BUDGET ITEMS		5-YEAR BUDGET ITEMS 2017-2021		ITEMS 2017-2021	
BUDGET YEAR	ITEM	BUDGET YEAR	ITEM	BUDGET YEAR	ITEM
2016	Sealcoat & Stripe	2016	Sealcoat & Stripe	2016	Recycling
2016	Upgrade Cameras, Add DVR	2016	Replace Fire System w/ Security System	2016	Up/Repair
2016	General Repairs	<b>2016</b>	<b>TOTAL</b>	2016	
<b>2016</b>	<b>TOTAL</b>	2017	Re-Roof & Insulate Ceiling	2017	
2017	Re-Configure for Security	2017	Repair/Rebuild Soffits	2017	LED
2017	General Repairs	2017	General Repairs	2017	Up/Repair
<b>2017</b>	<b>TOTAL</b>	<b>2017</b>	<b>TOTAL</b>	2017	
2018	Improve Exterior Lighting	2018	Re-Siding & Insulating Sidewalls (1 of 4)	2018	
2018	Re-Plant Hardscape	2018	Electrical in Sidewalls	2018	
2018	General Repairs	2018	General Repairs	2018	Up/Repair
<b>2018</b>	<b>TOTAL</b>	<b>2018</b>	<b>TOTAL</b>	2018	
2019	Replace Signage	2019	Re-Siding & Insulating Sidewalls (2 of 4)	2019	
2019	General Repairs	2019	Electrical in Sidewalls	2019	
<b>2019</b>	<b>TOTAL</b>	2019	General Repairs	2019	
2020	Replace Fire System w/ Security	<b>2019</b>	<b>TOTAL</b>	2020	
2020	Sealcoat & Stripe	2020	Re-Siding & Insulating Sidewalls (3 of 4)	2020	
2020	General Repairs	2020	Electrical in Sidewalls	2020	
<b>2020</b>	<b>TOTAL</b>	2020	Sealcoat & Stripe	2020	
2021	Parking Lot Repair	2020	General Repairs	2020	
2021	General Repairs	<b>2020</b>	<b>TOTAL</b>	2020	
<b>2021</b>	<b>TOTAL</b>	2021	Re-Siding & Insulating Sidewalls (4 of 4)	2021	
		2021	Electrical in Sidewalls	2021	
		2021	General Repairs	2021	
		<b>2021</b>	<b>TOTAL</b>	<b>2021</b>	

BUDGET YEAR	ITEM	BUDGET YEAR	ITEM	BUDGET YEAR	ITEM
2016	Sealcoat & Stripe	2016	Sealcoat & Stripe	2016	Recycling
2016	Upgrade Cameras, Add DVR	2016	Replace Fire System w/ Security System	2016	Up/Repair
2016	General Repairs	<b>2016</b>	<b>TOTAL</b>	2016	
<b>2016</b>	<b>TOTAL</b>	2017	Re-Roof & Insulate Ceiling	2017	
2017	Re-Configure for Security	2017	Repair/Rebuild Soffits	2017	LED
2017	General Repairs	2017	General Repairs	2017	Up/Repair
<b>2017</b>	<b>TOTAL</b>	<b>2017</b>	<b>TOTAL</b>	2017	
2018	Improve Exterior Lighting	2018	Re-Siding & Insulating Sidewalls (1 of 4)	2018	
2018	Re-Plant Hardscape	2018	Electrical in Sidewalls	2018	
2018	General Repairs	2018	General Repairs	2018	Up/Repair
<b>2018</b>	<b>TOTAL</b>	<b>2018</b>	<b>TOTAL</b>	2018	
2019	Replace Signage	2019	Re-Siding & Insulating Sidewalls (2 of 4)	2019	
2019	General Repairs	2019	Electrical in Sidewalls	2019	
<b>2019</b>	<b>TOTAL</b>	2019	General Repairs	2019	
2020	Replace Fire System w/ Security	<b>2019</b>	<b>TOTAL</b>	2020	
2020	Sealcoat & Stripe	2020	Re-Siding & Insulating Sidewalls (3 of 4)	2020	
2020	General Repairs	2020	Electrical in Sidewalls	2020	
<b>2020</b>	<b>TOTAL</b>	2020	Sealcoat & Stripe	2020	
2021	Parking Lot Repair	2020	General Repairs	2020	
2021	General Repairs	<b>2020</b>	<b>TOTAL</b>	2020	
<b>2021</b>	<b>TOTAL</b>	2021	Re-Siding & Insulating Sidewalls (4 of 4)	2021	
		2021	Electrical in Sidewalls	2021	
		2021	General Repairs	2021	
		<b>2021</b>	<b>TOTAL</b>	<b>2021</b>	

BUDGET YEAR	ITEM	BUDGET YEAR	ITEM	BUDGET YEAR	ITEM
2016	Sealcoat & Stripe	2016	Sealcoat & Stripe	2016	Recycling
2016	Upgrade Cameras, Add DVR	2016	Replace Fire System w/ Security System	2016	Up/Repair
2016	General Repairs	<b>2016</b>	<b>TOTAL</b>	2016	
<b>2016</b>	<b>TOTAL</b>	2017	Re-Roof & Insulate Ceiling	2017	
2017	Re-Configure for Security	2017	Repair/Rebuild Soffits	2017	LED
2017	General Repairs	2017	General Repairs	2017	Up/Repair
<b>2017</b>	<b>TOTAL</b>	<b>2017</b>	<b>TOTAL</b>	2017	
2018	Improve Exterior Lighting	2018	Re-Siding & Insulating Sidewalls (1 of 4)	2018	
2018	Re-Plant Hardscape	2018	Electrical in Sidewalls	2018	
2018	General Repairs	2018	General Repairs	2018	Up/Repair
<b>2018</b>	<b>TOTAL</b>	<b>2018</b>	<b>TOTAL</b>	2018	
2019	Replace Signage	2019	Re-Siding & Insulating Sidewalls (2 of 4)	2019	
2019	General Repairs	2019	Electrical in Sidewalls	2019	
<b>2019</b>	<b>TOTAL</b>	2019	General Repairs	2019	
2020	Replace Fire System w/ Security	<b>2019</b>	<b>TOTAL</b>	2020	
2020	Sealcoat & Stripe	2020	Re-Siding & Insulating Sidewalls (3 of 4)	2020	
2020	General Repairs	2020	Electrical in Sidewalls	2020	
<b>2020</b>	<b>TOTAL</b>	2020	Sealcoat & Stripe	2020	
2021	Parking Lot Repair	2020	General Repairs	2020	
2021	General Repairs	<b>2020</b>	<b>TOTAL</b>	2020	
<b>2021</b>	<b>TOTAL</b>	2021	Re-Siding & Insulating Sidewalls (4 of 4)	2021	
		2021	Electrical in Sidewalls	2021	
		2021	General Repairs	2021	
		<b>2021</b>	<b>TOTAL</b>	<b>2021</b>	

# G.F. - 5 Year Capital Outlook

BUDGET YEAR	ITEM	BUDGET YEAR	ITEM	BUDGET AMOUNT	BUDGET AMOUNT
				\$4,500	\$1,500

BUDGET YEAR	ITEM	BUDGET AMOUNT
		\$4,500

BUDGET YEAR	ITEM	BUDGET AMOUNT
		\$1,500

BUDGET YEAR	ITEM	BUDGET AMOUNT
2016	Replace Lights w/ Authentic or Uplight	\$4,500
2016	Add Gravel on Roadways	\$1,000
<b>2016</b>	<b>TOTAL</b>	<b>\$5,500</b>
2017	Replace Fire System w/ Security System	\$2,500
2017	Rebuild Shutters	\$9,500
2017	Add Parking Pad @ Church (chip & seal)	\$7,500
<b>2017</b>	<b>TOTAL</b>	<b>\$19,500</b>
2018	Paint Exterior Church	\$6,000
2018	Plant Roadside Trees	\$10,000
<b>2018</b>	<b>TOTAL</b>	<b>\$16,000</b>
2019	Replace Fencing w/ Authentic	\$18,500
<b>2019</b>	<b>TOTAL</b>	<b>\$18,500</b>
2020	Re-Roof Church	\$10,000
2020	Replace Signage	\$2,500
<b>2020</b>	<b>TOTAL</b>	<b>\$12,500</b>
2021	Paint Church	\$5,000
2021	Misc Repairs	\$2,500
<b>2021</b>	<b>TOTAL</b>	<b>\$7,500</b>
<b>2017-2021</b>	<b>TOTALS</b>	<b>\$74,000</b>

RUSSELL TOWNSHIP TOWN HALL 5-YEAR BUDGET ITEMS 2017-2021		ZONING DEPARTMENT 5 YEAR PLAN AS OF MARCH 2016					
BUDGET YEAR	ITEM	2017	2018	2019	2020	2021	
2017	Office Supplies, postage, printing, related expenses	3000	3000	3000	3000	3000	
2017	Legal ads, continuing education, all other expenses	3000	3000	3000	3000	3000	
2017	Photo copier	3500					
2017	Replacement computer	3000					
<b>2017</b>	<b>Zoning Commission</b>	<b>40,000</b>					
2017	Guide Plan Update - Legal review and other expenses if required by Trustees	20,000	20,000	20,000	20,000	20,000	
2017	Hire planners, consultants, attorneys - as required	2000	2000	2000	2000	2000	
2017	Continuing education						
<b>2017</b>	<b>Board of Zoning Appeals</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	<b>5000</b>	
2017	Hire consultants, attorneys, court reporter - as required (\$5000 to \$55000 suggested by Chairman)	2000	2000	2000	2000	2000	
2017	Continuing education						
	<b>TOTALS</b>						

Notes:  
 \*No annual increases shown for rising costs.  
 \*Copier necessary to continue work flow efficiency.  
 \*Computer if needing replacement - 7 years old 2016  
 \*Guide Plan - only if all expenses have not been paid in 2016  
 \*IC and BZA - hiring of experts as needed, doubtful that they are annual expenses

		\$5,000
		\$2,500
		<b>\$32,500</b>

# G.F. – 5 Year Capital Outlook

## GENERAL FUND 5-YEAR CAPITAL REQUIREMENTS SUMMARY 2016

	C A P I T A L						
	2016	2017	2018	2019	2020	2021	
<b>CATEGORY</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>TOTAL</b>
Admin Bldg	\$21,500	\$27,500	\$15,000	\$17,500	\$9,500	\$36,000	\$127,000
Old Fire Station	\$17,250	\$12,250	\$3,250	\$3,500	\$8,000	\$12,000	\$56,250
Town Hall	\$6,000	\$37,500	\$32,500	\$32,500	\$37,000	\$32,500	\$178,000
Cemetery	\$5,500	\$19,500	\$16,000	\$18,500	\$12,500	\$7,500	\$79,500
Zoning	\$40,000	\$6,500					\$46,500
<b>TOTAL</b>	<b>\$90,250</b>	<b>\$103,250</b>	<b>\$66,750</b>	<b>\$72,000</b>	<b>\$67,000</b>	<b>\$88,000</b>	<b>\$487,250</b>

# RUSSELL GENERAL FUND FISCAL REPORT

## 2014/2015 PERFORMANCE / 2017 BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUE:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
GEN	General Fund Inside Mill Levy:	\$467,371	\$487,308	\$490,440	\$503,015
GEN	Intergovernmental:	\$40,752	\$60,742	\$44,163	\$44,163
GEN	Estate Tax:	\$43,336	\$14,886	\$0	\$0
GEN	Rental Income:	\$27,998	\$28,101	\$23,834	\$23,834
GEN	Other (Interest, Fees, Fines, Don, etc):	\$74,838	\$74,543	\$69,945	\$66,945
GEN	Other (Local Taxes, Taxes in Lieu, misc):	\$46,367	\$46,344	\$27,967	\$27,967
GEN	Cemetery:	\$4,325	\$4,950	\$2,500	\$2,500
GEN	Other (Recycling):	\$10,019	\$8,240	\$8,000	\$8,000
GEN	Other (Health Insurance):	\$8,447	\$13,290	\$7,420	\$10,000
GEN	Other Funding Sources (Grants):	\$24,425	\$1,084	\$0	\$0
CEM	Fees:	\$4,550	\$975	\$3,500	\$2,500
CEM	Lots:	\$11,025	\$4,025	\$8,500	\$5,000
CEM	Other:	\$100	\$100	\$100	\$100
ZON	Fees:	\$6,835	\$9,290	\$7,000	\$7,000
ZON	Other:	\$186	\$2	\$100	\$100
<b>TOTAL</b>		<b>\$770,575</b>	<b>\$751,881</b>	<b>\$693,468</b>	<b>\$701,123</b>
<b>EXPENSES:</b>					
GEN	Salaries (Administrative):	\$180,536	\$184,590	\$225,062	\$204,691
GEN	Salaries (Maintenance):	\$34,914	\$0	\$5,000	\$5,088
GEN	Salaries (Zoning):	\$77,124	\$60,375	\$76,000	\$77,330
GEN	Salaries (Cemetery):	\$2,025	\$1,064	\$14,000	\$14,245
GEN	Fringe Benefits:	\$139,803	\$132,245	\$188,547	\$199,606
GEN	Other Administrative Expenses:	\$84,175	\$72,575	\$127,500	\$127,513
GEN	Other Town Hall, Memorial, & Gnds:	\$122,754	\$104,270	\$151,107	\$151,455
GEN	Zoning Dept Other:	\$287	\$590	\$5,000	\$5,000
GEN	Police Dept Other:	\$2,045	\$1,057	\$2,678	\$2,678
GEN	Fire Dept Other:	\$800	\$521	\$1,723	\$1,723
GEN	Lighting & Sanitary:	\$6,873	\$7,000	\$45,000	\$45,000
GEN	Highways - Other:	\$20,352	\$305	\$9,000	\$9,000
GEN	Cemetery Other:	\$256	\$406	\$4,100	\$4,100
GEN	Capital:	\$24,718	\$305,359	\$114,250	\$129,750
CEM	Salaries:	\$3,421	\$3,468	\$4,000	\$4,070
CEM	Other:	\$232	\$8,419	\$8,000	\$3,000
ZON	Salaries:	\$0	\$2,881	\$1,000	\$1,018
ZON	Other:	\$4,086	\$4,409	\$26,000	\$6,000
ZON	Capital:	\$704,400	\$889,534	\$1,002,967	\$900,364
<b>TOTAL</b>		<b>\$679,682</b>	<b>\$584,175</b>	<b>\$893,717</b>	<b>\$861,514</b>
	Gross Gain/(Loss):	\$66,175	(\$137,654)	(\$314,499)	(\$290,141)
	Drawdown of Fund Balances (Cash Reserve):	(\$66,175)	\$437,654	\$968,967	\$968,967
GEN	Fund Balances (Beginning & End):	\$1,355,656	\$1,406,875	\$1,274,006	\$979,307
CEM	Fund Balances (Beginning & End):	\$12,604	\$24,626	\$17,840	\$17,940
ZON	Fund Balances (Beginning & End):	\$18,033	\$20,967	\$22,969	\$3,069
<b>TOTAL CASH RESERVE:</b>		<b>1,385,693</b>	<b>1,452,468</b>	<b>1,314,815</b>	<b>1,000,316</b>
		DAYS C/R= 780	DAYS C/R= 822	DAYS C/R= 409	DAYS C/R= 301

**Suggestions/Recommendations/Observations:**

- 1.) Recommended GENERAL FUND Cash Reserve 2016-2017 = \$529,000 (See Worksheet)
- 2.) Continue to Conserve on O/T & Expenses (Utilities, Supplies, Non-Essentials, etc.).
- 3.) Additional Cash Reserve Anticipated from 2016.
- 4.) Assumes 2% Raise in 2016, 1.75% Raise/Year After.
- 5.) Grants Help!
- 6.) Conservation in 2016 Helps Future 2 Fold (Reduces Cash Reserve Requirement & Increases Cash Reserve Amount).

# General Fund Budget

## RUSSELL GENERAL FUND FISCAL REPORT 2014/2015 PERFORMANCE / 5-YEAR BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUES	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST
GEN	General Fund from Mill Levy	\$487,371	\$487,304	\$490,440	\$503,013	\$503,013	\$503,013	\$503,013	\$503,013
GEN	Intergovernmental:	\$60,742	\$60,742	\$60,742	\$60,742	\$60,742	\$60,742	\$60,742	\$60,742
GEN	State Tax	\$41,336	\$41,336	\$41,336	\$41,336	\$41,336	\$41,336	\$41,336	\$41,336
GEN	Rental Income	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998
GEN	Other (Local Parks, Trees in Law, etc.)	\$44,386	\$44,386	\$44,386	\$44,386	\$44,386	\$44,386	\$44,386	\$44,386
GEN	Commodity:	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825
GEN	Other (Recycling)	\$10,019	\$10,019	\$10,019	\$10,019	\$10,019	\$10,019	\$10,019	\$10,019
GEN	Other (Health Insurance)	\$6,447	\$6,447	\$6,447	\$6,447	\$6,447	\$6,447	\$6,447	\$6,447
GEN	Other (Funding Sources) (Grants)	\$24,625	\$24,625	\$24,625	\$24,625	\$24,625	\$24,625	\$24,625	\$24,625
GEN	Fees	\$4,590	\$4,590	\$4,590	\$4,590	\$4,590	\$4,590	\$4,590	\$4,590
GEN	Lottery	\$11,025	\$11,025	\$11,025	\$11,025	\$11,025	\$11,025	\$11,025	\$11,025
GEN	Other:	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
GEN	Net:	\$4,885	\$4,885	\$4,885	\$4,885	\$4,885	\$4,885	\$4,885	\$4,885
GEN	Other:	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180
TOTAL		\$793,571	\$793,571	\$803,440	\$816,833	\$816,833	\$816,833	\$816,833	\$816,833
FUND	EXPENSES:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST
GEN	Salaries (Mainwage)	\$188,934	\$188,934	\$188,934	\$188,934	\$188,934	\$188,934	\$188,934	\$188,934
GEN	Salaries (Seasonal)	\$77,334	\$77,334	\$77,334	\$77,334	\$77,334	\$77,334	\$77,334	\$77,334
GEN	Salaries (Commodity)	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004
GEN	Fringe Benefits	\$199,809	\$199,809	\$199,809	\$199,809	\$199,809	\$199,809	\$199,809	\$199,809
GEN	Other Administrative Expenses	\$48,175	\$48,175	\$48,175	\$48,175	\$48,175	\$48,175	\$48,175	\$48,175
GEN	Other (Town Hall, Memorial, & Grid)	\$124,794	\$124,794	\$124,794	\$124,794	\$124,794	\$124,794	\$124,794	\$124,794
GEN	zoning Dept Other	\$980	\$980	\$980	\$980	\$980	\$980	\$980	\$980
GEN	Police Dept Other	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077	\$1,077
GEN	Other (Town Hall)	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825	\$4,825
GEN	Light & Security	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
GEN	Highway - Other	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952	\$10,952
GEN	Commodity Other	\$298	\$298	\$298	\$298	\$298	\$298	\$298	\$298
GEN	Capital	\$24,728	\$24,728	\$24,728	\$24,728	\$24,728	\$24,728	\$24,728	\$24,728
GEN	Salaries	\$5,423	\$5,423	\$5,423	\$5,423	\$5,423	\$5,423	\$5,423	\$5,423
GEN	Other:	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192
GEN	Net:	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
TOTAL		\$793,571	\$793,571	\$803,440	\$816,833	\$816,833	\$816,833	\$816,833	\$816,833
Drawdown of Fund Balances (Cash Reserve)		\$66,175	\$66,175	\$66,175	\$66,175	\$66,175	\$66,175	\$66,175	\$66,175
GEN Fund Balances (Beginning & End)		\$1,375,678	\$1,375,678	\$1,375,678	\$1,375,678	\$1,375,678	\$1,375,678	\$1,375,678	\$1,375,678
GEN Fund Balances (Beginning & End)		\$24,626	\$24,626	\$24,626	\$24,626	\$24,626	\$24,626	\$24,626	\$24,626
GEN Fund Balances (Beginning & End)		\$48,388	\$48,388	\$48,388	\$48,388	\$48,388	\$48,388	\$48,388	\$48,388
TOTAL CASH RESERVE		\$1,476,692	\$1,476,692	\$1,476,692	\$1,476,692	\$1,476,692	\$1,476,692	\$1,476,692	\$1,476,692

1) Recommended GENERAL FUND Cash Reserve 2015-2017 = \$1,476,692 (See Worksheet)  
 2) Question to Determine on OYR to Expense (Utilities, Supplies, Non-Salarials, etc.)  
 3) Additional Cash Reserve Anticipated from 2014.  
 4) Assumes 2014 Rate in 2014, 2.25% Annual/Year Plus.  
 5) General Fund - 2014-16 to Budget 2-Field (Includes Cash Reserve Requirement & Worksheet Cash Reserve Amount).  
 6) Contention in 2014-16 to Budget 2-Field (Includes Cash Reserve Requirement & Worksheet Cash Reserve Amount).

# Road

Completed 1<sup>st</sup> year of contract plowing of County Roads within the Township.

Resurfaced Watt Road – Karvo Paving.

County resurfaced Caves Road.

Overlay paved Harmony Falls Lane.

Preparing for County Line Road reconstruction 2017/2018.

Hosted “Scrap Event” & worked with County Department of Aging for Senior Scrap Collection.

Resource sharing of Zoning Inspector.

# Road - 5 Year Capital Outlook

Road Department		
<u>Building Capital</u>		
Year	Project	Cost
2017	Man Doors	\$10,000
<b>TOTAL</b>		<b>\$10,000</b>
2018	Pave Front Lot	\$30,000
<b>TOTAL</b>		<b>\$30,000</b>
2019	Peak Roof	\$75,000
2019	Day Room Expansion	\$100,000
<b>TOTAL</b>		<b>\$175,000</b>
<b>GRAND TOTAL</b>		<b>\$215,000</b>

Road Department		
<u>Equipment Capital</u>		
Year	Project	Cost
2017	Bomag Asphalt Roller	\$25,000
2017	Admin Vehicle SUV	\$30,000
<b>TOTAL</b>		<b>\$55,000</b>
2018	Plow Truck	\$160,000
2018	Crack Sealer	\$30,000
<b>TOTAL</b>		<b>\$190,000</b>
2020	1 Ton Dump Truck	\$50,000
2020	Vermeer Brush Chipper	\$25,000
<b>TOTAL</b>		<b>\$75,000</b>
2021	Pickup w/ Plow	\$32,000
2021	Plow Truck	\$165,000
2021	Gradall	\$350,000
<b>TOTAL</b>		<b>\$547,000</b>
<b>GRAND TOTAL</b>		<b>\$867,000</b>

# Road - 5 Year Capital Outlook

Road Department		Road Department		Department	
Build		Paving Capital		Capital	
Year		Year	Project	Year	Cost
2017		2017	County Line Road	2017	\$25,000
TOTAL		TOTAL		TOTAL	\$30,000
2018		2018	Annual Paving	2018	\$55,000
TOTAL		TOTAL		TOTAL	\$160,000
2019		2019	Annual Paving	2019	\$30,000
2019	Day 1	TOTAL		TOTAL	\$190,000
TOTAL		2019	Annual Paving	2019	\$50,000
GRAND TOTAL		TOTAL		TOTAL	\$25,000
		2020	Annual Paving	2020	\$75,000
		TOTAL		TOTAL	\$32,000
		2021	Annual Paving	2021	\$165,000
		TOTAL		TOTAL	\$350,000
		GRAND TOTAL		GRAND TOTAL	\$517,000
					\$867,000

**\$3,200,000**



# Road - 5 Year Capital Outlook

## Road Department

CAPITAL REQUIREMENTS	Y E A R					TOTAL
	2017	2018	2019	2020	2021	
BUILDING	\$10,000	\$30,000	\$175,000	\$0	\$0	\$215,000
EQUIPMENT	\$55,000	\$190,000	\$0	\$75,000	\$547,000	\$867,000
PAVING	\$1,000,000	\$500,000	\$550,000	\$550,000	\$600,000	\$2,200,000
<b>TOTAL</b>	<b>\$1,065,000</b>	<b>\$720,000</b>	<b>\$725,000</b>	<b>\$625,000</b>	<b>\$1,147,000</b>	<b>\$4,282,000</b>

# RUSSELL ROAD DEPARTMENT FISCAL REPORT

## 2014/2015 PERFORMANCE / 2017 BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUE:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
MVL	MV License Tax:	\$21,066	\$21,590	\$21,050	\$21,050
GAS	Gasoline Tax:	\$90,811	\$103,807	\$90,150	\$90,150
R&B	Inside Millage & Levy:	\$494,763	\$513,696	\$528,166	\$528,166
R&B	Other (In-Lieu, Other Financing, etc):	\$6,619	\$8,657	\$3,196	\$3,196
R&B	Other (Health Insurance):	\$13,298	\$542,749	\$12,500	\$20,000
ROAD	Levies:	\$680,639	\$799,796	\$759,794	\$759,794
ROAD	Other (In-Lieu, Other Fin):	\$4,192	\$10,168	\$4,192	\$4,192
LEVYLOAN	Taxes:	\$105,110	\$0	\$0	\$0
LEVYLOAN	Other:	\$99	(\$5,870)	\$0	\$0
OPWC	Taxes:	\$49,847	\$49,847	\$49,847	\$49,847
TOTAL		\$1,506,444	\$1,521,981	\$1,468,896	\$1,476,396
FUND	EXPENSES:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
MVL	Hwy Expenditures:	\$607	\$30,918	\$30,000	\$25,000
GAS	Salaries:	\$54,866	\$92,562	\$85,000	\$86,488
GAS	Other:	\$0	\$0	\$30,000	\$20,000
R&B	Salaries:	\$16,141	\$223,140	\$195,000	\$198,413
R&B	Fringe Benefits:	\$130,807	\$209,869	\$257,007	\$275,671
R&B	Other:	\$143,794	\$148,728	\$197,750	\$197,995
R&B	Capital:	\$0	\$0	\$5,000	\$65,000
ROAD	Salaries:	\$369,623	\$148,687	\$255,000	\$259,463
ROAD	Fringe Benefits:	\$71,915	\$6,364	\$57,410	\$58,303
ROAD	Other:	\$168,865	\$105,018	\$145,000	\$90,313
ROAD	Capital:	\$44,700	\$383,403	\$517,000	\$1,000,000
LEVYLOAN	Principal:	\$140,000	\$0	\$0	\$0
LEVYLOAN	Interest:	\$5,053	\$0	\$0	\$0
OPWC	OPW Loan (2021):	\$49,847	\$49,847	\$49,847	\$49,847
TOTAL		\$1,196,158	\$1,398,537	\$1,834,014	\$2,333,403
Gross Gain/(Loss):		\$310,287	\$123,444	(\$355,118)	(\$848,095)
Drawdown of Combined Fund Balance (Cash Reserve):		(\$310,287)	(\$123,444)	\$355,118	\$848,095
MVL Fund Balances (Beginning & End):		\$20,950	\$41,409	\$32,080	\$23,130
GAS Fund Balances (Beginning & End):		\$53,716	\$89,661	\$100,906	\$76,056
R&B Fund Balances (Beginning & End):		\$127,320	\$351,318	\$312,329	\$201,435
Road Fund Balances (Beginning & End):		\$255,233	\$288,875	\$455,368	\$244,944
LEVYLOAN Fund Balances (Beginning & End):		\$5,820	\$5,977	\$0	\$0
TOTAL CASH RESERVE:		\$777,239	\$900,683	\$545,368	(\$302,530)
		DAYS C/R= 297	DAYS C/R= 341	DAYS C/R= 159	DAYS C/R= (91)

**Suggestions/Recommendations/Observations:**

- 1.) Recommended ROAD Cash Reserve 2016-2017 = \$607,683 (See worksheet).
- 2.) Continue to Conserve (Utilities, Supplies, Non-Essential, etc.).
- 3.) Assumes 2% Raise in 2016, 1.75% Raise/Year After.
- 4.) Grants (OPWC) Help!!
- 5.) Recommend Considering Levy in 2016.
- 6.) Conservation in 2016 Helps Future 2 Fold (Reduces Cash Reserve Requirement & Increases Cash Reserve Amount).



# Road Budget

## RUSSELL TOWNSHIP - ROAD DEPARTMENT LEVY REVENUE REQUIREMENT CALCULATION WORKSHEET - SCENARIO 1

ITEM	2016	2017	2018	2019	2020	TOTAL	MILLAGE	COST/\$100k VALUE
Cash Reserves per Budget - EOY 2020								
Est Req'd Cash Reserves - EOY 2020	\$657,643	2016 + \$99,566	2017 + \$99,566	2018 + \$99,566	2019 + \$99,566	\$1,055,907		
Gross Revenue Deficit - EOY 2020						(\$2,864,477)		
Anticipated OPWC Grant - 2017		\$500,000				\$500,000		
Anticipated Renewal 2.75Mill Levy - 2020					\$645,340	\$645,340		
Adjusted Gross Revenue Deficit - EOY 2020						(\$2,775,044)		
O&M - Budgeted	\$1,252,167	\$1,209,644	\$1,239,673	\$1,261,257	\$1,294,506			
O&M (2% Inflation/Year From 2015)	\$984,593	\$1,004,285	\$1,024,370	\$1,044,858	\$1,065,755			
Adjusted O&M Difference	\$267,574	\$205,359	\$215,303	\$216,399	\$228,751	\$1,133,387		
Net Deficit @ EOY 2020						(\$1,641,657)		
<b>Annualized Revenue Req'd thru 2020</b>						<b>\$410,414</b>	<b>1.6</b>	<b>\$55.97</b>
Ref: Capital - Budgeted	\$522,000	\$1,065,000	\$720,000	\$725,000	\$625,000	\$3,032,000		
Notes: Last Road Levy was in 2013 (1.1Mill) but Replaced ONLY Last Inside Millage								
Propose NOT Renewing 1976 (1.8Mill) Road Levy w/ Passage of New Levy								
Replacing Current 1976 (1.8Mill) Road Levy will Yield an Additional \$343,958 Annually								
Assumes Renewing 2009 (2.75Mill) Road Levy in 2018/2019								

# Road Budget

## RUSSELL TOWNSHIP - ROAD DEPARTMENT LEVY REVENUE REQUIREMENT CALCULATION WORKSHEET -

### SCENARIO 2

ITEM	2016	2017	2018	2019	2020	TOTAL	MILLAGE	COST/\$100k VALUE
Cash Reserves per Budget - EOY 2020						(\$2,864,477)		
Est Req'd Cash Reserves - EOY 2020	\$657,643	2016 + \$99,566	2017 + \$99,566	2018 + \$99,566	2019 + \$99,566	\$1,055,907		
Gross Revenue Deficit - EOY 2020						(\$3,920,384)		
Anticipated OPWC Grant - 2017		\$500,000				\$500,000		
Anticipated Renewal 2.75Mill Levy - 2020					\$645,340	\$645,340		
Removal of Building Capital 2019				\$175,000		\$175,000		
Adjusted Gross Revenue Deficit - EOY 2020						(\$2,600,044)		
O&M - Budgeted	\$1,252,167	\$1,209,644	\$1,239,673	\$1,261,257	\$1,294,506			
O&M (2% Inflation/Year From 2015)	\$984,593	\$1,004,285	\$1,024,370	\$1,044,858	\$1,065,755			
O&M Difference	\$267,574	\$205,359	\$215,303	\$216,399	\$228,751	\$1,133,387		
Net Deficit @ EOY 2020						(\$1,466,657)		
<b>Annualized Revenue Req'd thru 2020</b>						<b>\$366,664</b>	<b>1.4</b>	<b>\$50.00</b>
Ref: Capital - Budgeted	\$522,000	\$1,065,000	\$720,000	\$725,000	\$625,000	\$3,032,000		
Notes: Last Road Levy was in 2013 (1.1Mill) but Replaced ONLY Last Inside Millage								
Propose Replacing 1976 (1.8Mill) Road Levy in 2016								
Replacing Current 1976 (1.8Mill) Road Levy will Yield an Additional \$343,958 Annually								
Assumes Renewing 2009 (2.75Mill) Road Levy in 2018/2019								

# **Police**

**Replaced one patrol vehicle.**

**Lt. McDermott Retired.**

**Performed Sgt. Test; 3 candidates, promoted Tom Swaidner.**

**Upgraded lighting to LED.**

**Upgraded station cameras.**

# Police - 5 Year Capital Outlook

2017			
Project	Trade-In	Amount	Total
Police vehicle with set up	\$2,000.00	\$38,000.00	\$36,000.00
Firearms- Shotguns	\$1,000.00	\$5,000.00	\$4,000.00
Lap Top Computers-MDT	\$0.00	\$25,000.00	\$25,000.00
Police Garage Improvements -Floor	\$0.00	\$8,000.00	\$8,000.00
<b>Total</b>			<b>\$73,000.00</b>
2018			
Project	Trade-In	Amount	Total
Police vehicle with set up	\$2,000.00	\$38,000.00	\$36,000.00
Additional Full Time Officer	\$0.00	\$90,000.00	\$90,000.00
On-Site Storage/Evidence Garage	\$0.00	\$90,000.00	\$90,000.00
Computer Software Upgrades	\$0.00	\$6,000.00	\$6,000.00
<b>Total</b>			<b>\$222,000.00</b>
2019			
Project	Trade-In	Amount	Total
Police vehicle with set up	\$2,000.00	\$38,000.00	\$36,000.00
Misc. Equipment	\$0.00	\$5,000.00	\$5,000.00
<b>Total</b>			<b>\$41,000.00</b>
2020			
Project	Trade-In	Amount	Total
Police vehicle with set up	\$2,000.00	\$40,000.00	\$38,000.00
Firearms-Handguns	\$1,000.00	\$7,000.00	\$6,000.00
Computer Software Upgrades	\$0.00	\$5,000.00	\$5,000.00
<b>Total</b>			<b>\$49,000.00</b>
2021			
Project	Trade-In	Amount	Total
Police vehicle with set up	\$2,000.00	\$40,000.00	\$38,000.00
<b>Total</b>			<b>\$38,000.00</b>

*moved \$90k here.*

**\$423k**

# Police Budget

## RUSSELL POLICE DEPARTMENT FISCAL REPORT 2014/2015 PERFORMANCE / 2017 BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUE:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
POL	Levies:	\$1,471,470	\$1,498,110	\$1,470,534	\$1,470,534
POL	Other (In-Lieu, Other Financing, etc):	\$25,426	\$10,622	\$6,400	\$8,200
POL	Other (Health Insurance):	\$19,278	\$30,762	\$19,000	\$20,520
E&E	Forfeitures:	\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$1,516,174</b>	<b>\$1,539,494</b>	<b>\$1,495,934</b>	<b>\$1,499,254</b>
FUND	EXPENSES:	2013 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
POL	Salaries:	\$784,167	\$783,771	\$830,000	\$844,525
POL	Fringe Benefits:	\$349,870	\$365,160	\$522,565	\$549,684
POL	Other Expenses:	\$160,606	\$152,982	\$196,800	\$197,414
POL	Capital:	\$95,214	\$33,603	\$101,500	\$73,000
E&E	Expenses:	\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$1,389,857</b>	<b>\$1,335,515</b>	<b>\$1,650,865</b>	<b>\$1,664,624</b>
	Gross Gain/(Loss):	\$126,317	\$203,978	(\$154,931)	(\$165,370)
	Drawdown of Fund Balance (Cash Reserve):	(\$126,317)	(\$203,978)	\$154,931	\$165,370
POL	Fund Balances (Beginning & End):	\$293,101	\$419,418	\$468,465	\$468,465
E&E	Fund Balances (Beginning & End):	\$1,435	\$1,435	\$1,435	\$1,435
<b>TOTAL CASH RESERVES:</b>		<b>DAYS C/R= 119</b>	<b>DAYS C/R= 175</b>	<b>DAYS C/R= 111</b>	<b>DAYS C/R= 70</b>
		\$420,853	\$624,831	\$469,900	\$303,096

**Suggestions/Recommendations/Observations:**

- 1.) Recommended POLICE Cash Reserve 2016->2017 = \$659,337 (See worksheet).
- 2.) Police Cruiser Purchases Kept at 12 Mo. Cycle.
- 3.) Continue to Conserve (Utilities, Supplies, Non-Essentials, etc.).
- 4.) Assumes 2.0% Raise in 2016, 1.75% Raise/Year After.
- 5.) Grants Help!
- 6.) Conservation in 2016 Helps Future 2 Fold (Reduces Cash Reserve Requirement & Increases Cash Reserve Amount).



# Police Budget

## RUSSELL POLICE DEPARTMENT FISCAL REPORT 2014/2015 PERFORMANCE / 5-YEAR BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUE:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET	2018 FORECAST	2019 FORECAST	2020 FORECAST	2021 FORECAST
POL LEASE		\$1,471,670	\$1,498,110	\$1,470,534	\$1,470,534	\$1,470,534	\$1,470,534	\$1,470,534	\$1,470,534
POL Other (In-Live, Other Franchising, etc.)		\$21,436	\$10,622	\$6,400	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200
POL Other (Health Insurance)		\$32,778	\$1,319,484	\$10,000	\$20,000	\$23,882	\$23,882	\$23,882	\$23,882
ERIE Forfeitures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$1,535,884</b>	<b>\$1,539,694</b>	<b>\$1,495,534</b>	<b>\$1,499,204</b>	<b>\$1,500,896</b>	<b>\$1,502,696</b>	<b>\$1,504,583</b>	<b>\$1,506,611</b>
FUND EXPENSES:									
POL Salaries		\$794,167	\$783,171	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
POL Fringe Benefits		\$340,870	\$355,160	\$352,965	\$352,965	\$352,965	\$352,965	\$352,965	\$352,965
POL Other Expenses		\$140,606	\$151,896	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
POL Capital		\$214,214	\$113,514	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
<b>TOTAL</b>		<b>\$1,389,857</b>	<b>\$1,393,741</b>	<b>\$1,402,965</b>	<b>\$1,402,965</b>	<b>\$1,402,965</b>	<b>\$1,402,965</b>	<b>\$1,402,965</b>	<b>\$1,402,965</b>
Gross Gain/(Loss)		\$146,027	\$145,953	\$92,569	\$96,239	\$97,931	\$99,731	\$101,618	\$103,646
Drawdown of Fund Balance (Cash Reserve)		\$126,317	\$203,278	\$480,465	\$468,465	\$468,465	\$468,465	\$468,465	\$468,465
POL Fund Balance (Beginning & End)		\$293,101	\$419,418	\$423,796	\$423,796	\$423,796	\$423,796	\$423,796	\$423,796
ERIE Fund Balance (Beginning & End)		\$1,435	\$1,435	\$1,435	\$1,435	\$1,435	\$1,435	\$1,435	\$1,435
<b>TOTAL CASH RESERVES:</b>		<b>\$420,851</b>	<b>\$624,831</b>	<b>\$804,531</b>	<b>\$804,531</b>	<b>\$804,531</b>	<b>\$804,531</b>	<b>\$804,531</b>	<b>\$804,531</b>
<b>Suggestions/Recommendations/Observations:</b>									
1.) Recommended POLICE Cash Reserve 2016-2017 = \$55,317 (See Worksheet).									
2.) Public Civilian Personnel Dept as 12 Mo. Cycle.									
3.) Continue to Conserve (Utilities, Supplies, Non-Consumable, etc.).									
4.) Continue to Conserve (Utilities, Supplies, Non-Consumable, etc.).									
5.) Continue to Conserve (Utilities, Supplies, Non-Consumable, etc.).									
6.) Consideration in 2016 (Help) Figure 2 Field (Reduce Cash Reserve Requirement & Increase Cash Reserve Amount).									

# **Fire**

- Converted to TWC from Windstream phones & DSL.**
- Performed roof tune-up, cleaned drains, pressure washed masonry.**
- Emergency siren operational w/ remote GCSSO dispatch.**
- Acquired iPads for EMS patient documentation.**
- ISO inspection resulted in rate reduction to Class 5/5Y.**
- Passed Medicaid site inspection of EMS operations.**
- Consolidated/upgraded maint contract for FDA medical devices (EMS).**

# Fire - 5 Year Capital Outlook

Apparatus	Qty	Cost Per 1	2016	2017	2018	2019	2020	2021
Expedition-R	1	\$45,000		\$45,000			\$45,000	
Tanker-R	1	\$400,000		\$400,000				
Engine (Fire Attack)-R	1	\$600,000				\$600,000		
Ambulance-R	1	\$275,000						
Brush Fire Truck (Pick-up)-R	1	\$75,000						
Mule (Fire)-R	1	\$40,000						
Boat/Ice Rescue-R/N	1	\$15,000						
<b>Total Apparatus</b>			\$0	\$445,000	\$0	\$600,000	\$45,000	\$0

	Qty	Cost Per 1	2016	2017	2018	2019	2020	2021
<b>Firefighter Equipment</b>								
Fire-Gear (Jacket-Pants)-R	5	\$2,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Boots-R	11	\$350	\$3,850	\$3,850	\$3,850	\$1,750	\$1,750	\$1,750
Helmets-R	23	\$350	\$8,050					
SCBA Pack-R	22	\$9,000						\$198,000
SCBA Bottles-R	15	\$1,200	\$18,000					
Hose-R	500	\$6	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$2,000
Thermal Imager-R	1	\$6,000		\$6,000		\$6,000		
Saws-R	4	\$1,000		\$4,000				
Nozzles-R	1	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Tech Rescue Equipment (Rope, Hdwy)-R	1	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Dry Hydrants-N	1	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Heavy Rescue (Air bags/Struts)-R	2	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total Firefighter Equipment</b>			\$50,900	\$70,900	\$24,850	\$98,750	\$22,750	\$219,750
<b>EMS Equipment</b>								
LifePak-15 Monitor-Defibrillator-R	1	\$35,000			\$35,000	\$35,000		
AED's-3N/2R	1	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Video Laryngoscope-R	4	\$1,500	\$6,000					\$6,000
Medical Physicals-N	45	\$450	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250	\$20,250
Paramedic Training	1	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
<b>Total EMS Equipment</b>			\$12,250	\$34,250	\$63,250	\$63,250	\$28,250	\$34,250
<b>Radio/Computer Equipment</b>								
Mobile Data Terminals-R	8	\$4,500	\$36,000					\$36,000
Mobile Radios-R	15	\$5,500					\$82,500	
Portable Radios-R	25	\$5,500					\$137,500	
Station Alert-Transmitter-R (Grant 2016)	1	\$3,500	\$3,500					
Alerting Pagers-R (Grant in 2016)	5	\$500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Computer Work Stations-R	1	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
Tablet Computers-EMS-IN/1R	3	\$1,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
<b>Total EMS &amp; Radio/Computer Equipment</b>			\$68,250	\$4,250	\$7,250	\$4,250	\$224,250	\$14,250
<b>Equip. Total (Without Apparatus)</b>			\$131,400	\$109,400	\$95,350	\$106,250	\$275,250	\$297,250
	Qty	Cost Per 1	2016	2017	2018	2019	2020	2021

# Fire - 5 Year Capital Outlook

## FIRE DEPARTMENT

CAPITAL REQUIREMENTS	Y E A R					TOTAL
	2017	2018	2019	2020	2021	
APPARATUS	\$445,000	\$0	\$600,000	\$45,000	\$0	\$1,090,000
FIREFIGHTER EQUIPMENT	\$70,900	\$24,850	\$38,750	\$22,750	\$219,750	\$377,000
EMS EQUIPMENT	\$34,250	\$63,250	\$63,250	\$28,250	\$34,250	\$223,250
RADIO/COMPUTER EQUIPMENT	\$4,250	\$7,250	\$4,250	\$224,250	\$43,250	\$283,250
<b>TOTAL</b>	<b>\$554,400</b>	<b>\$95,350</b>	<b>\$706,250</b>	<b>\$320,250</b>	<b>\$297,250</b>	<b>\$1,973,500</b>

# Fire Budget

## RUSSELL FIRE DEPARTMENT FISCAL REPORT 2014/2015 PERFORMANCE / 2017 BUDGET (REVENUE vs. EXPENSES)

FUND REVENUE:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
FIRE Levies:	\$784,894	\$798,093	\$784,020	\$784,020
FIRE Other (In-Lieu, Other Financing, etc):	\$14,684	\$6,574	\$4,554	\$4,554
FIRE Other (Health Insurance):	\$1,560	\$2,339	\$1,500	\$3,830
FIRE Grants:	\$42,500	\$3,000	\$0	\$0
EMS Fire & Rescue, Ambulance & EMS:	\$115,080	\$103,992	\$100,000	\$100,000
<b>TOTAL</b>	<b>\$958,718</b>	<b>\$913,997</b>	<b>\$890,074</b>	<b>\$892,404</b>
FUND EXPENSES:	2014 ACTUAL	2015 ACTUAL	2016 APPROPRIATION	2017 BUDGET
FIRE Salaries:	\$455,000	\$587,115	\$600,000	\$610,500
FIRE Fringe Benefits:	\$86,506	\$98,818	\$147,657	\$151,559
FIRE Other( Tax Col, Trning, Util, Supplies, etc):	\$200,332	\$228,584	\$339,750	\$340,508
FIRE Capital:	\$108,562	\$53,971	\$106,900	\$554,400
EMS Salaries:	\$103,197	\$41,640	\$100,000	\$101,750
EMS Other:	\$4,443	\$0	\$0	\$0
EMS Capital:	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$107,640</b>	<b>\$41,640</b>	<b>\$100,000</b>	<b>\$101,750</b>
<b>Gross Gain/(Loss):</b>	<b>\$958,039</b>	<b>\$1,010,129</b>	<b>\$1,284,307</b>	<b>\$1,758,717</b>
Drawdown of Fund Balance (Carryover):	\$679	(\$96,132)	(\$404,234)	(\$866,313)
FIRE Fund Balances (Beginning & End):	\$842,599	\$835,838	\$677,355	\$273,121
EMS Fund Balances (Beginning & End):	\$14,443	\$21,882	\$84,234	\$84,234
<b>TOTAL CASH RESERVES:</b>	<b>857,720</b>	<b>761,588</b>	<b>661,589</b>	<b>663,484</b>
	<b>DAYS C/R= 369</b>	<b>DAYS C/R= 291</b>	<b>DAYS C/R= 110</b>	<b>DAYS C/R= (154)</b>

### Suggestions/Recommendations/Observations:

- 1.) Recommended FIRE Cash Reserve 2016 = \$489,559 (See Worksheet)
- 2.) Significant Capital Purchases Postponed (See Truck, etc.)
- 3.) Continue to Conserve (Utilities, Supplies, Non-Essentials, etc.).
- 4.) Assumes 2.0% Raise in 2016, 1.75% Raise/Year After.
- 5.) Grants Help!
- 6.) Conservation in 2016 Helps Future 2 Fold (Reduces Cash Reserve Requirement & Increases Cash Reserve Amount).
- 7.) Recommend New or Replacement Levy 2016.



# Fire Budget

## RUSSELL TOWNSHIP - FIRE DEPARTMENT LEVY REVENUE REQUIREMENT CALCULATION WORKSHEET

ITEM	2016	2017	2018	2019	2020	TOTAL	MILLAGE	COST/\$100k VALUE
Cash Reserves per Budget - EOY 2020						(\$2,670,321)		
Est Req'd Cash Reserves - EOY 2020	\$489,559	2016 + \$65,500	2017 + \$65,500	2018 + \$65,500	2019 + \$65,500	\$751,599		
Gross Revenue Deficit -EOY 2020						(\$3,421,920)		
O&M - Budgeted	\$1,187,407	\$1,204,317	\$1,221,643	\$1,239,404	\$1,257,617			
O&M (2% Inflation/Year From 2015)	\$975,280	\$994,786	\$1,014,681	\$1,034,975	\$1,055,675			
O&M Difference	\$212,127	\$209,531	\$206,962	\$204,429	\$201,942	\$1,034,991		
Adjusted Gross Deficit @ EOY 2020						(\$2,386,929)		
<b>Annualized Revenue Req'd thru 2020</b>						<b>\$477,386</b>	<b>1.9</b>	<b>\$65.10</b>
Ref: Capital - Budgeted	\$106,900	\$554,400	\$95,350	\$706,250	\$320,250	\$1,783,150		

Notes: Last Fire Levy was in 2008 (.8Mill)

Reduced to 1.75 Mills @ \$61.25/\$100k Value

**GEAUGA COUNTY FIRE LEVY SUMMARY**  
**TAX YEAR 2016 / COLLECTION YEAR 2016**

POLITICAL SUBDIVISION	TOTAL VOTED FIRE MILLAGE	VOTED MILLAGE RANK	RESIDENTIAL EFFECTIVE MILLAGE	RESIDENTIAL EFFECTIVE MILLAGE RANK	ANNUAL YIELD @ 100%	ANNUAL YIELD @ 100% RANK	\$100,000 MARKET VALUE	ANNUAL YIELD @ 100% RANK
<b>Townships</b>								
Auburn	3.50	10	3.500000	7	\$894,787	4	\$107.19	7
Bainbridge	7.35	1	4.243665	2	\$2,344,725	1	\$129.96	3
Burton	3.15	14	2.218406	16	\$131,707	16	\$67.94	15
Chardon	3.25	13	3.246290	10	\$501,118	7	\$102.70	8
Chester	4.00	8	2.852540	12	\$1,017,445	2	\$87.36	13
Claridon	3.75	9	3.455125	8	\$269,458	10	\$105.81	8
Hambden	4.00	8	3.649145	6	\$299,942	8	\$111.76	6
Huntsburg	1.50	17	1.303443	18	\$79,324	19	\$39.92	17
Middlefield	2.80	15	2.712603	14	\$202,988	14	\$94.94	10
Montville	6.40	2	3.746817	5	\$205,231	13	\$114.75	5
Munson	4.40	7	4.122533	3	\$948,942	3	\$126.25	4
Newbury	1.60	16	1.559579	17	\$268,695	9	\$47.76	16
Parkman	3.40	12	2.743024	13	\$199,168	15	\$88.38	12
Russell	5.05	3	3.048603	11	\$800,020	5	\$93.36	11
Thompson	3.45	11	2.322030	15	\$127,336	17	\$71.11	14
Troy	4.50	6	3.391803	9	\$220,291	12	\$103.87	9
<b>Villages</b>								
Aquilla	3.75	9	3.455125	8	\$15,381	20	\$105.81	8
Burton	4.75	5	3.909421	4	\$114,753	18	\$136.83	2
Hunting Valley	0.00	18	0.000000	19	\$0	21	\$0.00	18
Middlefield	2.80	15	2.712603	14	\$243,140	11	\$94.94	10
South Russell	0.00	18	0.000000	19	\$0	21	\$0.00	18
<b>Cities</b>								
Chardon	5.00	4	4.698020	1	\$751,899	6	\$143.88	1

**GREEN = BETTER, RED = WORSE**

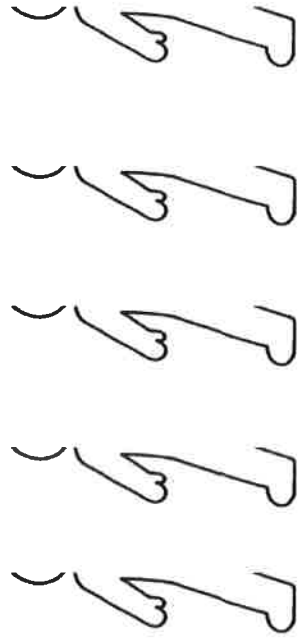


# **The Fire ACA Dilemma**

**Hypothetical Problem: The work schedule requires 150 man-hours/week of personnel.**

# The Fire ACA Dilemma

The solution depends ...



$$10\text{hrs} + 10\text{hrs} + 10\text{hrs} + 10\text{hrs} + 10\text{hrs} = 50\text{hrs}$$



$$40\text{hrs} + 10\text{hrs O/T} = 50\text{hrs}$$

Part-Time

Full-Time

$$10/30 + 10/30 + 10/30 + 10/30 + 10/30 = 1\text{-}2/3 \text{ FTE}$$

1 FTE

$$15 \text{ Part Time} = 5 \text{ FTE}$$

~~3 FTE~~

# Fiscal Roadmap

RUSSELL TOWNSHIP FUNDING ROADMAP - 2017 and BEYOND

FUND	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>GENERAL FUND</b>	1.1 Mill Inside from Road							Need Levy? (Cemetery? Road Inside Millage?)		
<b>POLICE</b>	Replaced 1.50 Mill Continuing Levy				Propose Police Levy?					
<b>FIRE</b>				NEW 1.75 Mill Fire & EMS Continuing Levy				Propose Levy for Full Time Fire Department?		
							Fire Station Bond Levy Stops Collecting TY2019?		Fire Station Bond Levy Expires 2021	
							Renew 2.75 Mill 5-Year Road Levy			
<b>ROAD</b>	New 1.1 Mill Continuing Levy (Move 1.1 Inside to GF)	Renewed 2.75 Mill 5-Year Levy		NEW 1.4 Mill Road Continuing Levy (< 1.8 Mill)	If New Levy Passes, Let Old 1.8 Mill Levy Expire?					
		Anticipation Note Expired TY2014			(1976) 1.80 Mill Levy Expires TY2016			OPWC Loan Debt Expires TY2020		

# **Geauga County Board of Elections**

**Replacement or Additional Levies on Ballot (New Money):**

**Burton – Fire, 1 Mill Additional.**

**Chardon – R&B, 3 Mills Additional.**

**Montville – Fire, 2 Mills Replacement.**

**Munson – Fire, 1.65 Mills Additional.**

**Russell – R&B, 1.4 Mills Additional.**

**Russell – Fire, 1.75 Mills Additional.**

**Thompson – R&B, 2.35 Mills Replacement.**

**Thompson – Fire, 1.75 Mills Replacement.**

**Thompson – Cemeteries, .5 Mills Additional.**

**Thompson – GF, 1 Mill Additional.**

# Geauga County Tax Rates

GEAUGA COUNTY  
Rates of Taxation for Tax Year 2015 (2016 Collection)

LOCAL TAXING DISTRICT	Effective Agril/Resid	Full Tax Rates										Previous Year	Non-Bus Credit	Owner Occ. Credit
		Tax Rates Other	Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Library	Total 2015				
01. Auburn Twp-Kenston LSD	71.882101	81.887282	15.60	11.50	90.64	1.50	2.00	121.24	114.83	8.957400%	2.239300%			
02. Bainbridge Twp-Kenston LSD	76.741851	89.112948	15.60	25.60	90.64	1.50	2.00	135.34	128.93	9.284100%	2.321000%			
03. Bainbridge Twp-Chagrin Falls EVSD	84.855093	97.615151	15.60	25.60	115.30	1.50	2.00	138.50	136.30	9.823200%	2.458800%			
04. Burton Twp-Berkshire LSD	43.360954	46.381288	15.60	7.25	52.30	1.50	1.70	78.35	76.15	9.272200%	2.318000%			
05. Burton Village-Berkshire LSD	45.646841	49.064870	15.60	7.95	52.30	1.50	2.00	80.85	78.65	9.308700%	2.327100%			
06. Chardon Twp-Chardon LSD	62.763833	70.308432	15.60	7.95	76.78	1.50	2.00	83.83	100.88	8.702000%	2.175500%			
07. Chardon Twp-Riverside LSD	56.417935	57.871506	15.60	7.95	53.78	1.50	4.90	85.73	83.71	9.601100%	2.402000%			
08. Chardon Twp-Kirtland LSD	66.687709	65.917940	15.60	7.95	77.32	1.50	1.00	103.37	101.22	9.662600%	2.415600%			
09. Chardon Twp-Mentor EVSD	59.765753	70.096512	15.60	7.95	77.16	1.50	2.00	102.71	100.02	9.623500%	2.405800%			
10. City of Chardon-Chardon LSD	63.454203	72.241289	15.60	76.78	76.78	1.50	2.00	107.88	105.68	8.834300%	2.208500%			
11. Chester Twp-West Geauga LSD	62.122133	64.094006	15.60	17.97	55.55	1.50	.20	91.32	89.17	9.758900%	2.439600%			
12. Claridon Twp-Berkshire LSD	44.935578	47.250149	15.60	9.15	52.30	1.50	1.70	80.25	78.05	9.297700%	2.324400%			
13. Clandon Twp-Chardon LSD	62.388341	70.265886	15.60	9.15	76.78	1.50	2.00	105.03	102.83	8.814400%	2.203600%			
14. Aquilla Village-Chardon LSD	65.009841	76.978495	15.60	5.25	76.78	1.50	9.50	110.63	108.43	8.862200%	2.215500%			
15. Hambden Twp-Chardon LSD	64.590487	71.811757	15.60	10.35	76.78	1.50	2.00	106.73	104.03	8.854800%	2.213700%			
16. Huntsburg Twp-Cardinal LSD	50.651839	58.769479	15.60	9.00	55.09	1.50	2.00	83.19	80.27	9.703800%	2.425900%			
17. Huntsburg Twp-Ledgermont LSD	46.206539	51.689023	15.60	9.00	51.20	4.11	2.00	81.91	79.71	9.675300%	2.418800%			
18. Middlefield Twp-Cardinal LSD	49.893598	59.215418	15.60	6.62	55.09	1.50	2.80	83.61	80.69	9.159600%	2.288900%			
19. Middlefield Village-Cardinal LSD	49.971863	58.949250	15.60	6.62	55.09	1.50	2.80	82.21	79.29	8.760400%	2.190100%			
20. Montville Twp-Ledgermont LSD	45.416711	51.863945	15.60	10.40	51.20	4.11	2.00	83.31	81.11	9.699700%	2.417400%			
21. Munson Twp-Chardon LSD	64.553971	73.365717	15.60	12.25	76.78	1.50	2.00	108.13	105.93	8.854200%	2.213500%			
22. Munson Twp-West Geauga LSD	59.728664	61.921933	15.60	12.25	55.55	1.50	.20	85.60	83.45	9.748800%	2.437200%			
23. Newbury Twp-Newbury LSD	69.212787	70.838398	15.60	7.90	74.17	1.50	2.00	101.17	99.24	8.651900%	2.162900%			
24. Newbury Twp-Kenston LSD	68.277941	78.265800	15.60	7.90	90.64	1.50	2.00	117.64	111.23	9.195300%	2.298800%			
25. Parkman Twp-Cardinal LSD	49.666728	59.538982	15.60	8.80	55.09	1.50	2.00	82.99	80.07	9.504400%	2.376100%			
26. Russell Twp-West Geauga LSD	67.532981	71.705114	15.60	23.95	55.55	1.50	2.00	97.30	95.15	9.392800%	2.348200%			
27. Hunting Valley/W. Geauga LSD	55.162996	56.615165	15.60	23.95	55.55	1.50	.20	101.17	99.24	9.728000%	2.432000%			
28. Russell Twp-Chagrin Falls EVSD	86.025379	99.187809	15.60	23.95	115.30	1.50	5.10	164.45	154.65	9.523300%	2.380800%			
29. S Russell Village-Chagrin Falls EVSD	75.978630	87.182818	15.60	12.50	51.20	4.11	11.95	144.83	142.65	9.802500%	2.450600%			
30. Thompson Twp-Ledgermont LSD	47.717282	54.335276	15.60	12.50	51.20	4.11	2.00	85.41	83.21	9.686600%	2.421400%			
31. Thompson Twp-Madison LSD	56.569764	62.728659	15.60	12.50	56.07	1.50	4.90	90.57	90.15	9.734800%	2.437000%			
32. Troy Twp-Berkshire LSD	46.630583	48.229687	15.60	12.50	52.30	1.50	1.70	83.60	79.90	9.323300%	2.330800%			
33. Troy Twp-Cardinal LSD	51.337397	59.241003	15.60	12.50	55.09	1.50	2.00	86.69	82.27	9.707800%	2.426900%			

I hereby certify that these are the tax rates for tax year 2015 as approved by the Geauga County Budget Commission, certified by each taxing district to the County Auditor, with the effective tax rates as certified by the Department of Tax Equalization applied.

*Frank J. Gilha*

Frank J. Gilha, Geauga County Auditor

1-19-16/ta

(Date)

# Geauga County Tax Rates

GEAUGA COUNTY  
Rates of Taxation for Tax Year 2015 (2016 Collection)

	Full Tax Rates											Owner Occ. Credit	
	Effective Agri/Resid	Tax Rates Other	Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Library	Total 2015	Previous Year		Non-Bus Credit
<b>LOCAL TAXING DISTRICT</b>													
01. Auburn Twp-Kenston LSD	71.882101	81.887282	15.60	11.50	90.64	1.50			2.00	121.24	114.83	8.957400%	2.238300%
02. Bainbridge Twp-Kenston LSD	76.741851	89.112948	15.60	25.60	90.64	1.50			2.00	135.34	128.93	9.284100%	2.321000%
03. Bainbridge Twp-Chagrin Falls EVSD	84.855093	97.615151	15.60	25.60	115.30				2.00	158.50	156.30	9.823200%	2.458800%
04. Burton Twp-Berkshire LSD	43.360994	46.381288	15.60	7.25	52.30	1.50			1.70	78.35	76.15	9.272200%	2.318000%
05. Burton Village-Berkshire LSD	45.646841	49.064870	15.60	7.95	52.30	1.50		9.75	1.70	80.85	78.65	9.308700%	2.327100%
06. Chardon Twp-Chardon LSD	62.763833	70.308432	15.60	7.95	76.78	1.50			2.00	103.83	100.88	8.702000%	2.175500%
07. Chardon Twp-Riverside LSD	56.417935	57.871506	15.60	7.95	53.78	1.50	4.90		2.00	85.73	83.71	9.601100%	2.400200%
08. Chardon Twp-Kirtland LSD	66.687709	65.917940	15.60	7.95	77.32	1.50			1.00	103.37	101.22	9.662600%	2.415600%
09. Chardon Twp-Mentor EVSD	59.765753	70.096512	15.60	7.95	77.16				2.00	102.71	100.02	9.623500%	2.408500%
10. City of Chardon-Chardon LSD	63.454203	72.241289	15.60	17.97	76.78	1.50	20	12.00	2.00	107.88	105.68	8.834300%	2.208500%
11. Chester Twp-West Geauga LSD	62.122133	64.094006	15.60	17.97	55.55				2.00	91.32	89.17	9.758500%	2.439600%
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16. Huntsburg Twp-Chardon LSD	50.651839	58.769479	15.60	9.00	55.09	1.50			2.00	83.19	80.27	9.703800%	2.425900%
17. Huntsburg Twp-Ledgemont LSD	46.206539	51.689023	15.60	9.00	51.20	4.11			2.00	81.91	79.71	8.675300%	2.418800%
18. Middlefield Twp-Cardinal LSD	49.893598	59.215418	15.60	6.62	55.09	1.50	2.80		2.00	83.61	80.69	9.155600%	2.288900%
19. Middlefield Village-Cardinal LSD	49.971863	58.949250	15.60	6.62	55.09	1.50	2.80	5.22	2.00	82.21	79.29	8.760400%	2.190100%
20. Montville Twp-Ledgemont LSD	45.416711	51.863945	15.60	10.40	51.20	4.11			2.00	83.31	81.11	9.699700%	2.417400%
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22. Munson Twp-West Geauga LSD	59.728664	61.921933	15.60	12.25	55.55		20		2.00	85.60	83.45	9.748800%	2.437200%
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31. Thompson Twp-Madison LSD	56.569764	62.728659	15.60	12.50	56.07	1.50	4.90		2.00	90.57	90.15	9.734800%	2.433700%
32. Troy Twp-Berkshire LSD	46.630583	48.229687	15.60	12.50	52.30	1.50			1.70	83.60	79.90	9.323300%	2.330800%
33. Troy Twp-Cardinal LSD	51.337397	59.241003	15.60	12.50	55.09	1.50			2.00	86.69	82.27	9.707800%	2.426900%

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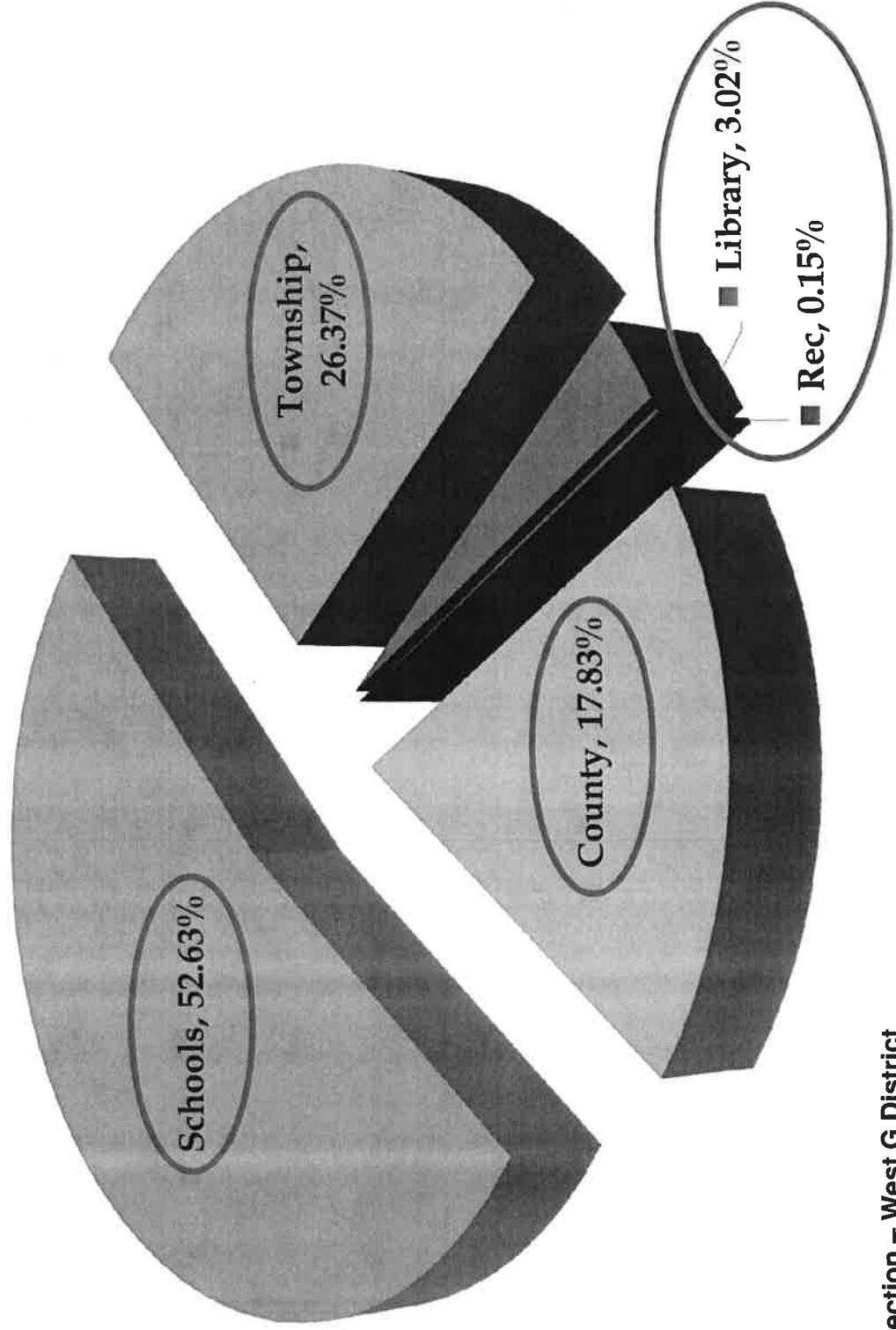
*Frank J. Gilha*

Frank J. Gilha, Geauga County Auditor

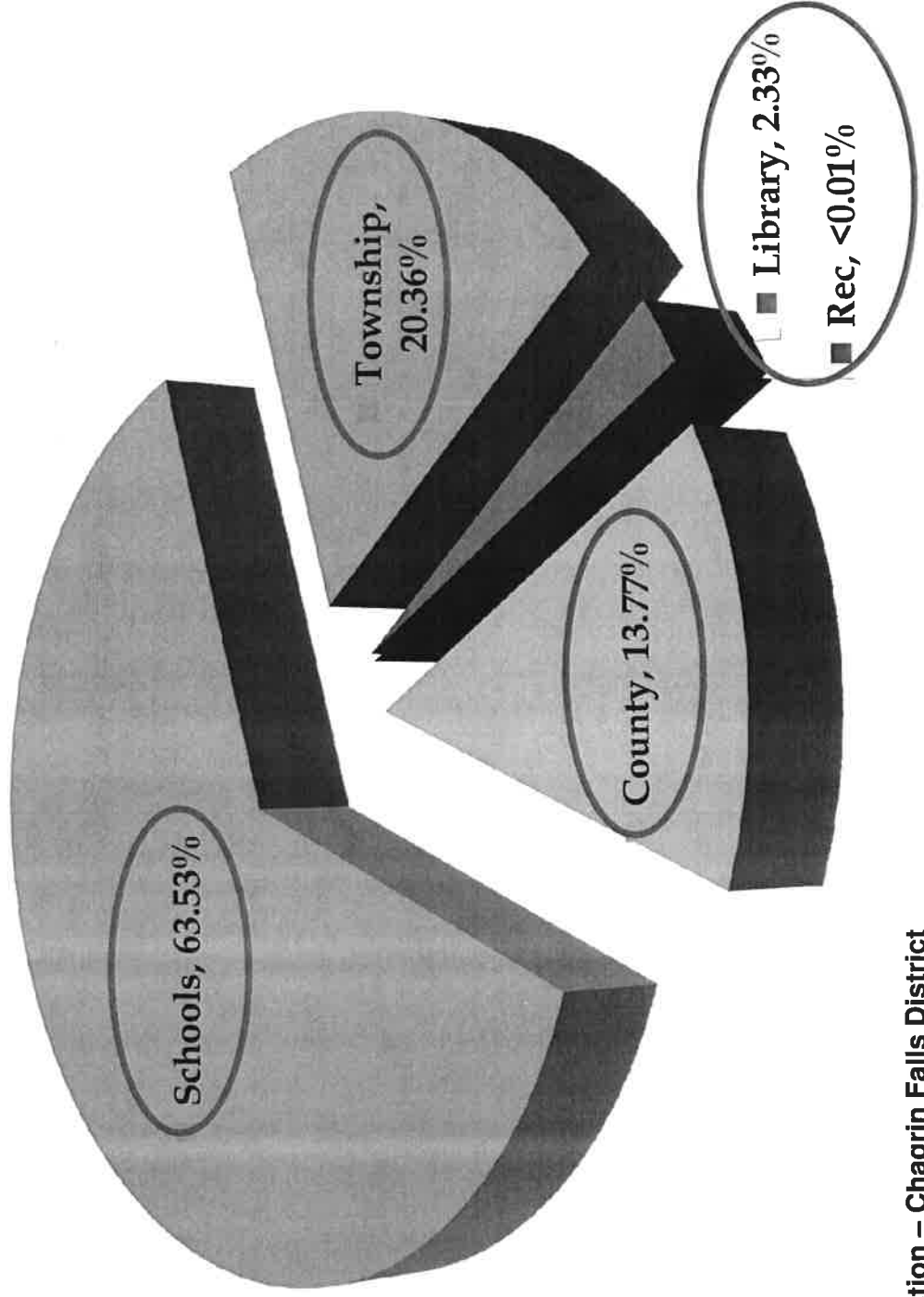
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(Date)

# Where Do Your Tax Dollars Go?

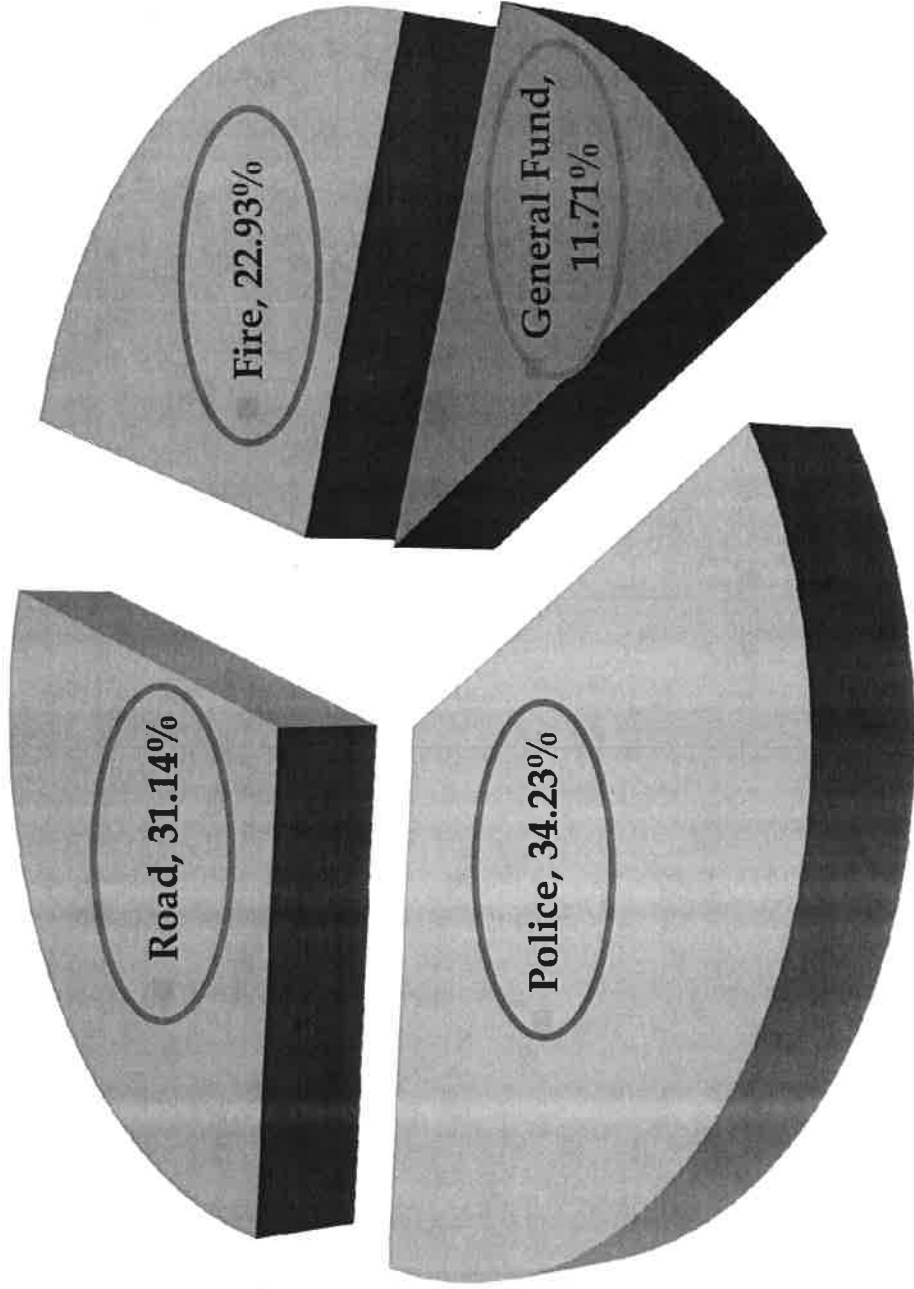


# Where Do Your Tax Dollars Go?





# Where Do Your Twp Dollars Go?



**Questions, Suggestions, &  
Comments?**

***We Welcome Your Input:***

***Suggestions?***

***BoardOfTrustees@RussellTownship.us***

***or***

***CWalden@RussellTownship.us***

***Thank You***