

# **RUSSELL TOWNSHIP**

## **STATUS & FISCAL UPDATE**

Justin Madden- Chairman, Board of Trustees

Jim Mueller- Board of Trustees

Gary Gabram - Board of Trustees

Chuck Walder - Fiscal Officer

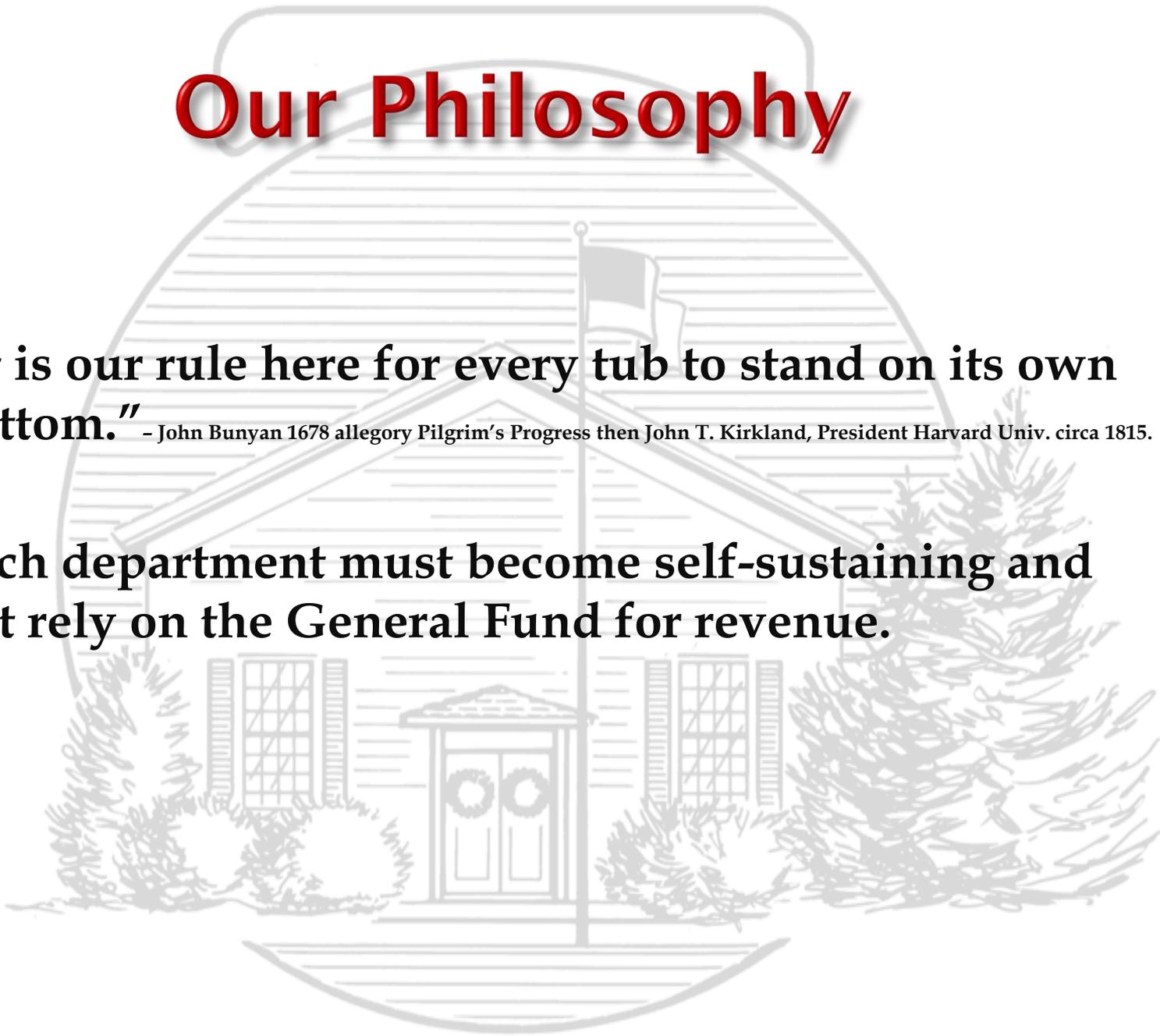
# Definitions:

- **For 2015, 1.0 Mill (new or additional):**  
Yields \$255,238 @ 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 2015 it is valued at .25 EMills.
- **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 Purpose**

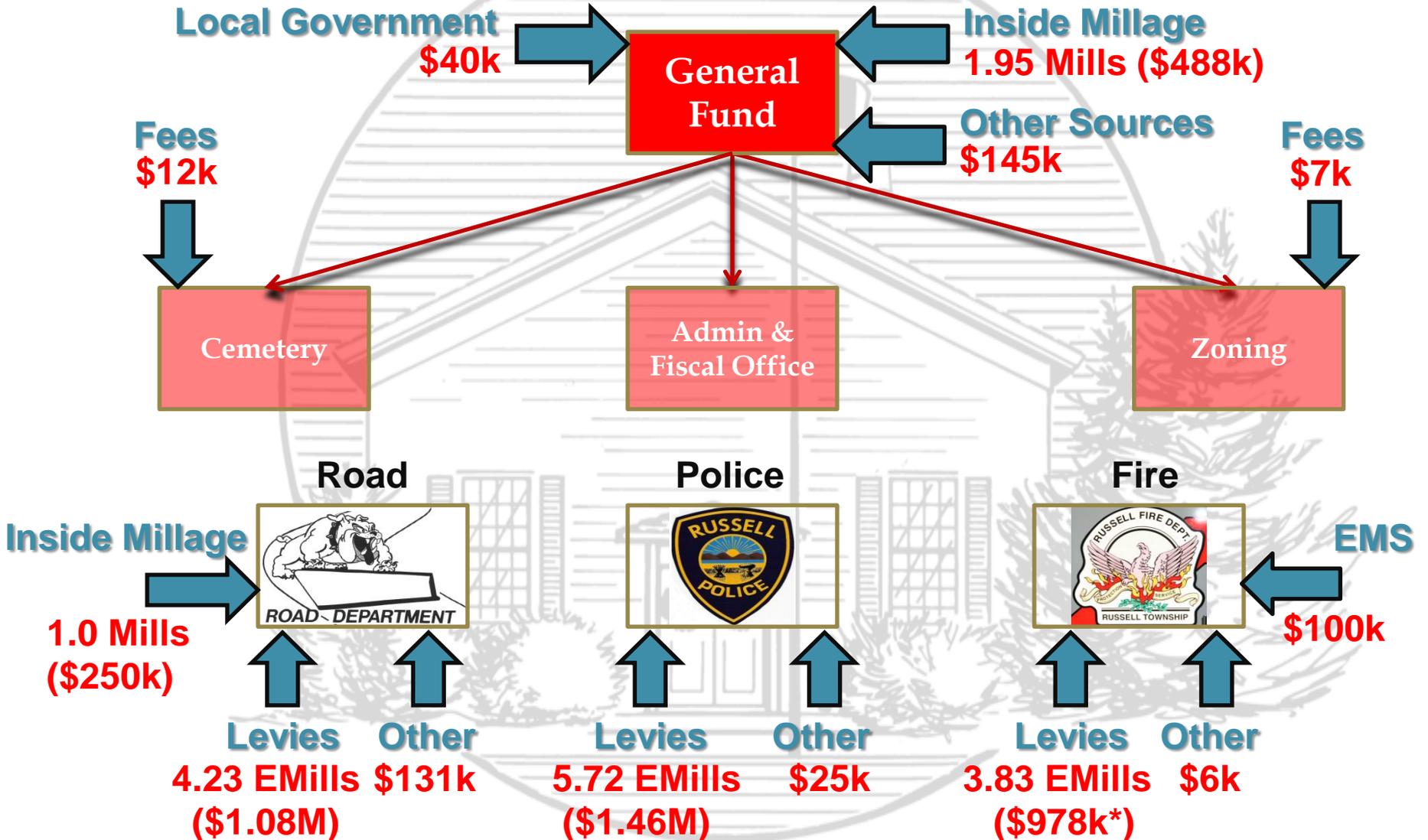
- **Update and inform residents of operational changes as a result of local government funding reductions.**
- **Provide a current snapshot of the Township's use of your tax money as well as a forward vision.**
- **Raise awareness and urgency of looking at local government differently than in the past .**
- **Serve as a public venue for feedback, advice, 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.
- **Each department must become self-sustaining and not rely on the General Fund for revenue.**

# Our 2016 Footprint



\* Incl Fire Station Bond

## Russell Township - Millage Information and Levy Expirations 2016 Tax Budget - Estimate of Revenues

DEPARTMENT	YEAR	EXPIRES	MILLAGE	EFFECTIVE MILLAGE		.118		
						@ 98%	TOTALS	TAX ALLOC
POLICE	1976	Continuing	0.90	0.23				
POLICE	1976	Continuing	0.60	0.15	\$58,466			
POLICE	1986	Continuing	0.50	0.22	\$38,977			
POLICE	1989	Continuing	2.00	1.01	\$54,899			
POLICE	1994	Continuing	0.90	0.64	\$257,939			
POLICE	1994	Continuing	0.90	0.64	\$162,745			
POLICE	2005	Continuing	1.15	1.13	\$287,654			
POLICE	2010	Continuing	0.90	0.88	\$225,120			
POLICE	2013	Continuing	1.50	1.47	\$375,200			
<b>TOTAL</b>			<b>8.45</b>	<b>5.72</b>	<b>\$1,461,000</b>	<b>\$1,461,000</b>	<b>\$172,398.00</b>	<b>\$1,288,602.00</b>
FIRE & EMS	1987	Continuing	1.20	0.52	\$131,567			
FIRE & EMS	1989	Continuing	2.00	1.01	\$257,247			
FIRE & EMS	1996	Continuing	1.10	0.79	\$201,884			
FIRE & EMS	2008	Continuing	0.75	0.74	\$187,600	\$778,298	\$91,839.16	\$686,458.84
STATION BOND	2001	TY 2020	0.80	0.78	\$200,107	\$200,107	\$23,612.63	\$176,494.37
BOND DEBT	2001	TY 2020	N/A	N/A	\$181,805			
<b>TOTAL</b>			<b>5.85</b>	<b>3.83</b>	<b>\$978,405</b>			
R&B	Inside	R&B Inside	1.00	0.98	\$250,134			
R&B	2013	Continuing	1.10	1.08	\$275,147	\$525,281	\$61,983.16	\$463,297.84
ROAD	1976	TY 2016	1.80	0.46	\$116,932			
ROAD	2009	TY 2018	2.75	2.70	\$687,867	\$804,799	\$94,966.28	\$709,832.72
ROAD (OPWC LOAN)	2011	2021	N/A	N/A	\$49,847	\$754,952	\$89,084.33	\$665,867.59
<b>TOTAL</b>			<b>6.65</b>	<b>5.21</b>	<b>\$1,330,080</b>			
GENERAL FUND	Inside	Inside	1.90	1.86	\$475,254			
GENERAL FUND (Park)	Inside	Inside	0.05	0.05	\$12,507			
<b>TOTAL</b>			<b>1.95</b>	<b>1.91</b>	<b>\$487,761</b>	<b>\$487,761</b>	<b>\$57,555.74</b>	<b>\$430,204.76</b>
<b>TOTALS</b>			<b>22.90</b>	<b>16.68</b>	<b>\$4,257,246</b>			

Based on 2014 (2015 Collection) values, 1.0 "New/Additional" Mill will yield \$255,238 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.

# The General Fund

- Serves as a catch-all fund.
- Funds the maintenance & repairs of:
  - Administration building.
  - Old Fire Station & Recycling Center.
  - Town Hall.
  - Cemeteries on Fairmont Road (Briar Hill Church).
  - Bob Hall field.
  - Other non-funded Township owned real estate.
- Funds all Trustee, Fiscal Office, Cemetery, & Zoning costs.

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

- **Installed sewage grinder & tied into sewer.**
- **Tied Admin to Old Fire Station for data.**
- **Installed security camera covering parking lot.**
- **Replaced Russell Township sign at town center.**
- **Implemented 5-yr budget outlook.**
- **Applied a multi-step Cash Reserve methodology.**
- **Commissioned 40-yr Replacement Reserve Study.**
- **Joined OhioCheckbook.com.**

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

- **Paved recycling center.**
- **Installed security cameras for building perimeter.**
- **Tied into sewer.**
- **Replaced pine trees along North side.**
- **Performed roof tune-up.**
- **Cleaned rust stains from overhead doors.**
- **Houses newly renovated Township siren.**

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



- **Chip and sealed lot.**
- **Striped and handicap marked lot.**
- **Tied into sewer.**
- **Removed South side parking – added green space.**
- **Replaced shutters & power washed building.**
- **Updated kitchen & electrical service.**
- **Met BOE polling requirements.**

# **G.F. - Cemetery**

- **Rebuilt south door, common keyed all doors.**
- **Added safety railing to south entrance of church.**
- **Repaired rotted corner boards on church.**
- **Rebuilt doors & padlocked out-houses.**
- **Repaired and leveled headstones.**
- **Repaired fencing and added fence section at hill.**
- **Removed dead trees & ground stumps.**

# RUSSELL GENERAL FUND FISCAL REPORT

## 2014 PERFORMANCE / 5-YEAR BUDGET (REVENUE vs. EXPENSES)

FUND	REVENUE:	2014 ACTUAL		2015 APPROPRIATION		2016 BUDGET		2017 FORECAST		2018 FORECAST		2019 FORECAST		2020 FORECAST	
GEN	General Fund Inside Mill Levy:	\$467,371		\$475,254		\$487,761		\$500,268		\$500,268		\$500,268		\$500,268	
GEN	Intergovernmental:	\$40,752		\$42,076		\$40,000		\$40,000		\$40,000		\$40,000		\$40,000	
GEN	Estate Tax:	\$43,336		\$0		\$0		\$0		\$0		\$0		\$0	
GEN	Rental Income:	\$27,998		\$27,966		\$27,996		\$27,996		\$27,996		\$27,996		\$27,996	
GEN	Other (Interest, Fees, Fines, Don, etc.):	\$74,838		\$74,945		\$70,945		\$70,945		\$70,945		\$70,945		\$70,945	
GEN	Other (Local Taxes, Taxes in Lieu, misc):	\$46,367		\$28,000		\$27,967		\$27,967		\$27,967		\$27,967		\$27,967	
GEN	Cemetery:	\$4,325		\$2,500		\$2,500		\$2,500		\$2,500		\$2,500		\$2,500	
GEN	Other (Recycling):	\$10,019		\$7,500		\$8,000		\$8,000		\$8,000		\$8,000		\$8,000	
GEN	Other (Health Insurance):	\$8,447		\$7,000		\$7,420		\$7,420		\$7,420		\$7,420		\$7,420	
GEN	Other Funding Sources (Grants):	\$24,425	\$747,880	\$500	\$665,741	\$500	\$673,088	\$500	\$685,595	\$500	\$685,595	\$500	\$685,595	\$500	\$685,595
CEM	Fees:	\$4,550		\$3,000		\$3,500		\$3,500		\$3,500		\$3,500		\$3,500	
CEM	Lots:	\$11,025		\$7,000		\$8,500		\$8,500		\$8,500		\$8,500		\$8,500	
CEM	Other:	\$100	\$15,675	\$200	\$10,200	\$100	\$12,100	\$100	\$12,100	\$100	\$12,100	\$100	\$12,100	\$100	\$12,100
ZON	Fees:	\$6,835		\$7,850		\$7,000		\$7,000		\$7,000		\$7,000		\$7,000	
ZON	Other:	\$186	\$7,021	\$100	\$7,950	\$100	\$7,100	\$100	\$7,100	\$100	\$7,100	\$100	\$7,100	\$100	\$7,100
<b>TOTAL</b>			\$770,575		\$683,891		\$692,288		\$704,795		\$704,795		\$704,795		\$704,795
FUND	EXPENSES:	2014 ACTUAL		2015 APPROPRIATION		2016 BUDGET		2017 FORECAST		2018 FORECAST		2019 FORECAST		2020 FORECAST	
GEN	Salaries (Administrative):	\$180,536		\$202,021		\$199,000		\$199,000		\$199,000		\$199,000		\$199,000	
GEN	Salaries (Maintenance):	\$34,914		\$20,000		\$5,000		\$5,000		\$5,000		\$5,000		\$5,000	
GEN	Salaries (Zoning):	\$77,124		\$74,643		\$75,000		\$75,000		\$75,000		\$75,000		\$75,000	
GEN	Salaries (Cemetery):	\$2,025		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000		\$15,000	
GEN	Fringe Benefits:	\$139,803		\$182,574		\$178,608		\$185,701		\$185,701		\$185,701		\$185,701	
GEN	Other Administrative Expenses:	\$84,175		\$142,000		\$97,750		\$97,750		\$104,605		\$111,872		\$119,575	
GEN	Other Town Hall, Memorial, & Gnds:	\$122,754		\$580,500 * (SEWER)		\$74,000		\$74,000		\$74,000		\$74,000		\$74,000	
GEN	Zoning Dept Other:	\$287		\$40,000 *		\$20,000 *		\$10,000 *		\$1,500		\$1,500		\$1,500	
GEN	Police Dept Other:	\$2,045		\$10,000		\$4,000		\$4,000		\$4,000		\$4,000		\$4,000	
GEN	Fire Dept Other:	\$800		\$10,100		\$4,100		\$4,100		\$4,100		\$4,100		\$4,100	
GEN	Lighting & Sanitary:	\$6,873		\$47,500		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000	
GEN	Highways - Other	\$20,352		\$12,500		\$24,000		\$24,000		\$24,000		\$24,000		\$24,000	
GEN	Cemetery Other:	\$256	\$671,943	\$5,250	\$1,342,087	\$4,750	\$711,208	\$2,250	\$705,801	\$2,250	\$704,157	\$2,250	\$711,423	\$2,250	\$719,126
GEN	Capital:	\$24,718	\$696,661	\$406,500	\$1,748,587	\$95,750	\$806,958	\$60,250	\$766,051	\$74,250	\$778,407	\$79,500	\$790,923	\$74,500	\$793,626
CEM	Salaries:	\$3,421		\$14,326		\$5,000		\$5,000		\$5,000		\$5,000		\$5,000	
CEM	Other:	\$232	\$3,653	\$20,500	\$34,826	\$2,500	\$7,500	\$2,500	\$7,500	\$2,500	\$7,500	\$2,500	\$7,500	\$2,500	\$7,500
ZON	Salaries:	\$0		\$14,500		\$1,000		\$1,000		\$1,000		\$1,000		\$1,000	
ZON	Other:	\$4,086		\$5,250		\$4,250		\$4,250		\$4,250		\$4,250		\$4,250	
ZON	Capital:	\$0	\$4,086	\$9,087	\$28,837	\$0	\$5,250	\$0	\$5,250	\$0	\$5,250	\$0	\$5,250	\$0	\$5,250
<b>TOTAL</b>			\$704,400		\$1,812,251		\$819,708		\$778,801		\$791,157		\$803,673		\$806,376
Gross Profit/(Loss):			\$66,175		(\$1,128,360)		(\$127,420)		(\$74,006)		(\$86,362)		(\$98,878)		(\$101,581)
Drawdown of Fund Balances (Cash Reserve):			(\$66,175)		\$1,128,360		\$127,420		\$74,006		\$86,362		\$98,878		\$101,581
GEN	Fund Balances (Beginning & End):	\$1,355,656	\$1,406,875	\$1,406,875	\$324,029	\$324,029	\$240,659	\$240,659	\$78,198	\$78,198	(\$21,647)	(\$21,647)	(\$134,508)	(\$21,647)	(\$249,324)
CEM	Fund Balances (Beginning & End):	\$12,604	\$24,626	\$24,626	\$0	\$0	\$4,600	\$4,600	\$9,200	\$9,200	\$13,800	\$13,800	\$18,400	\$13,800	\$23,000
ZON	Fund Balances (Beginning & End):	\$18,033	\$20,967	\$20,967	\$80	\$80	\$1,930	\$1,930	\$3,780	\$3,780	\$5,630	\$5,630	\$7,480	\$5,630	\$9,330
<b>TOTAL CASH RESERVE:</b>		DAYS C/R= 769	\$1,452,468	DAYS C/R= 84	\$324,109	DAYS C/R= 123	\$247,189	DAYS C/R= 46	\$91,178	NO LIFE	(\$2,217)	NO LIFE	(\$108,628)	NO LIFE	(\$216,994)

- Suggestions/Recommendations/Observations:**
- 1.) Recommended GF Carryover 2016 = \$453,000 (25% of Operating \$ + \$104k Reserve).
  - 2.) Continue to Conserve on O/T & Expenses (Utilities, Supplies, Non-Essentials, etc.).
  - 3.) Additional Cash Reserve Anticipated from 2015.
  - 4.) Assumes 1% Raise in 2015.
  - 5.) Grants Help!!

<b>ZON Fund Balances (Beginning &amp; End):</b>	\$18,033	\$20,967	\$20,967	\$80	\$80	\$1,930
<b>TOTAL CASH RESERVE:</b>	DAYS C/R= 769	\$1,452,468	DAYS C/R= 84	\$324,109	DAYS C/R= 126	\$247,189

- Suggestions/Recommendations/Observations:**
- 1.) Recommended GF Cash Reserve 2016 = \$453,000 (25% of Operating \$ + \$104k Reserve).
  - 2.) Continue to Conserve on O/T & Expenses (Utilities, Supplies, Non-Essentials, etc.).
  - 3.) Additional Cash Reserve Anticipated from 2015.
  - 4.) Assumes 1% Raise in 2015.
  - 5.) Grants Help!!

# Cash Reserve Methodology

- **Minimum of 90 days of operating costs by Fund.**
- **+ 100% HRA costs by Fund.**
- **+ Risk assessment factor (4-25%).**
- **+ Cumulative reserve study amount by department.**
- **Compare to 150 days recommendation for Bond Co.**
- **Use LARGER of the two figures as an entity.**

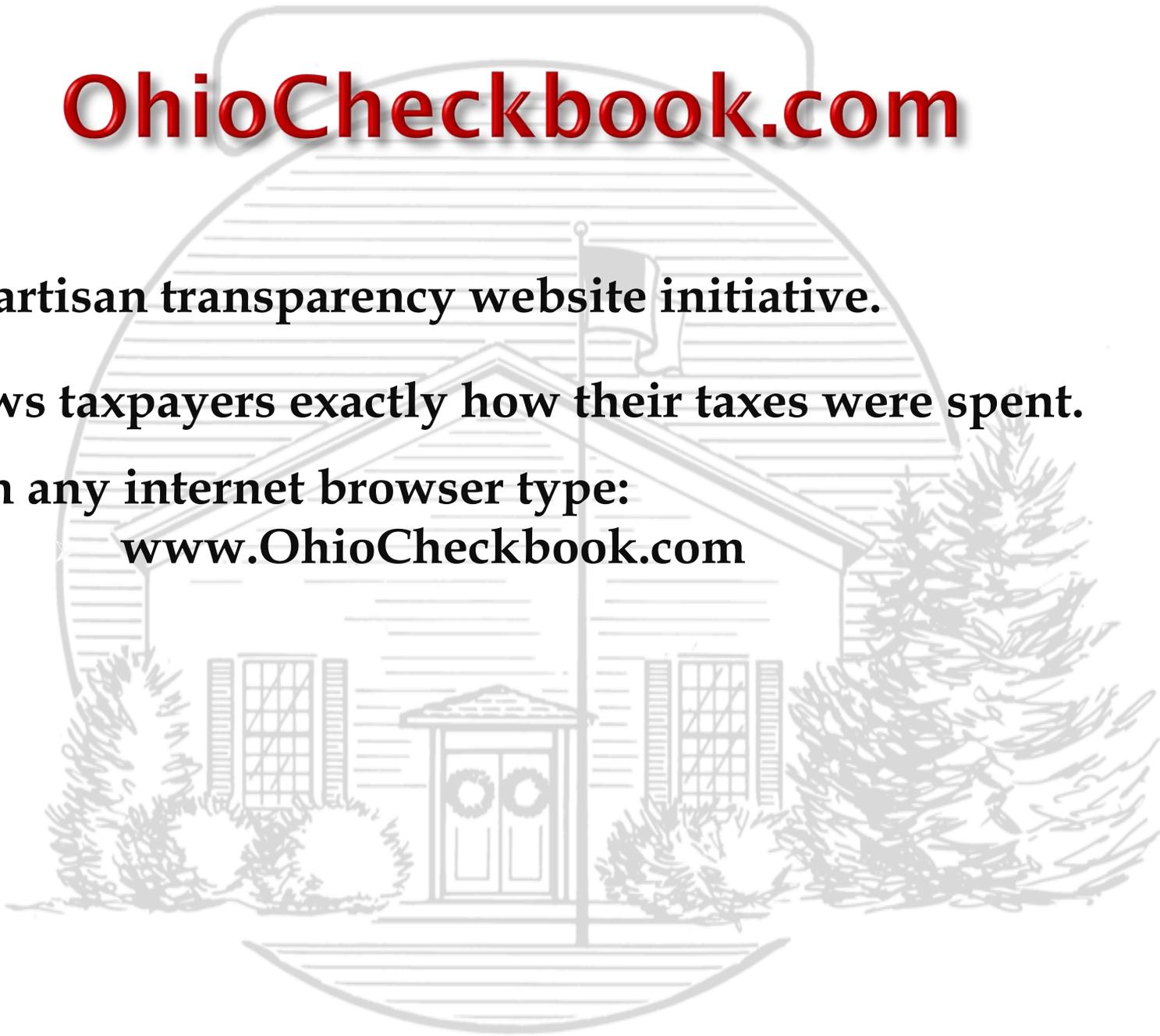
# Replacement Reserve Study

- **Performed by Miller-Dodson Assoc, Annapolis, MD.**
- **Provided a replacement guide for asset elements.**
- **Elements included:**
  - **Asphalt, Cement, Gravel, Walkways, Signs,**
  - **Doors, Windows, Siding, Soffits, Roofs,**
  - **Power Plants, Towers, Lighting, and Wells.**
- **Results used the Cash Flow Method & covered 40Yrs.**
- **Affects all departments.**

# Replacement Reserve Study

PROPERTY	2016 RESERVE FUNDING RECOMMENDATION	10 YEAR CUMULATIVE EXPENDITURES	20 YEAR CUMULATIVE EXPENDITURES	40 YEAR CUMULATIVE EXPENDITURES
Admin Bldg	\$15,166	\$147,729	\$260,057	\$551,612
Old Fire Station	\$56,303	\$175,414	\$332,586	\$572,355
Town Hall	\$13,337	\$133,374	\$192,698	\$381,824
Bob Hall Field	\$7,650	\$38,250	\$50,250	\$90,500
Cemetery	\$11,411	\$114,105	\$175,882	\$374,453
<b>GF &amp; Cemetery</b>	<b>\$103,867</b>	<b>\$608,872</b>	<b>\$1,011,473</b>	<b>\$1,970,744</b>
<b>Fire Station</b>	<b>\$65,500</b>	<b>\$413,766</b>	<b>\$864,154</b>	<b>\$1,565,572</b>
<b>Police Station</b>	<b>\$20,464</b>	<b>\$83,289</b>	<b>\$320,162</b>	<b>\$754,106</b>
<b>Road Department</b>	<b>\$99,566</b>	<b>\$341,675</b>	<b>\$541,704</b>	<b>\$956,362</b>
<b>ALL</b>	<b>\$289,397</b>	<b>\$1,447,602</b>	<b>\$2,737,493</b>	<b>\$5,246,784</b>

# OhioCheckbook.com

A faint, light-colored illustration of a two-story house with a gabled roof, a central front door with a small porch, and several windows. A flagpole stands in front of the house. The scene is framed by a large, light-colored circular shape that resembles a lens or a window. The background is white.

- **Bi-Partisan transparency website initiative.**
- **Shows taxpayers exactly how their taxes were spent.**
- **From any internet browser type:  
[www.OhioCheckbook.com](http://www.OhioCheckbook.com)**

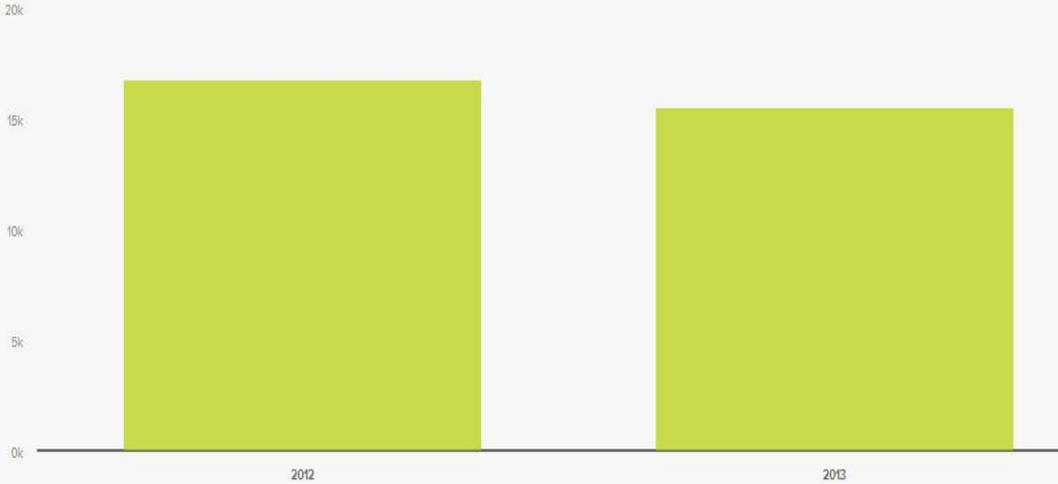


← Back   ↺ Reset

🔍 Search in table

Showing 1 - 12 of 37 rows

Broken down by **Account** ▾



Post Date	Program	Payee	Account
12/30/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
12/03/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
10/01/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
09/17/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
07/29/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
07/01/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
06/03/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
05/02/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
04/02/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
03/11/2014	Fire Protection	ILLUMINATING COMPANY	Electricity
02/12/2014	Fire Protection	ILLUMINATING COMPANY	Electricity

Russell Township Check date: 12/30/2014   Check Number: 15862

**Fire Protection**

Pay to the order of  
**ILLUMINATING COMPANY**

**One Thousand, Two Hundred Sixty-Five Dollars And Twenty-Seven Ce...** \$1,265.27

Memo: **Electricity** This check image represents a payment made with public funds.

**Who's getting paid?**

Paid By <b>Russell Township</b>	Paid To <b>ILLUMINATING COMPANY</b>
Payment Amount <b>\$1,265.27</b>	Vendor City <b>NA</b>
Voucher ID <b>NA</b>	Vendor State <b>NA</b>
Check Number <b>15862</b>	Vendor Zip <b>NA</b>
Payment Date <b>12/30/2014</b>	Expense Type <b>Electricity</b>

**Where's the money coming from?**

Funds <b>Fire District</b>	Program <b>NA</b>
-------------------------------	----------------------

Save PDF

Share

Questions about this payment

# Road

- **Held auction of maintenance equipment.**
- **Acquired skid steer for Cemetery, Admin, & Road work.**
- **Contract plowing County roads in Russell Township.**
- **Reconstructed Hillbrook Lane East roadway.**
- **Performed roof tune-up at road facilities.**
- **Replacing one plow truck.**
- **Provided employee to Parkman Twp - 1 week.**

# Road

## RUSSELL ROAD DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

EQUIPMENT	YEAR PURCHASED	PROJECTED REPLACEMENT DATE	PROJECTED COST	REMARKS
#747 Mack Dump	2000	2010	\$160,000	
#766 Freightliner Dump	2001	2015	\$160,000	
#746 Mack Dump	2002	2016	\$160,000	
#42 Sterling Dump	2003	2017	\$165,000	
#48 Sterling Dump	2005	2019	\$165,000	
#50 Sterling Dump	2008	2022	\$170,000	
#45 Mack Dump	2012	2026	\$175,000	
#49 Mack Dump	2015	2029	\$175,000	
#740 Ford 1 Ton Dump	2009	2019	\$50,000	
Pickup	2006	2014	\$25,000	
Chevy Pickup w/ Plow	2008	2015	\$25,000	
#33 Ford Pickup	2011	2021	\$25,000	
Ford Pickup w/ Plow	2011	2021	\$25,000	
Brush Chipper	1996	2015	\$25,000	
Paving Machine	2001	2016	\$40,000	
Mini Excavator	2002	2022		
Crack Sealer	2004	2014	\$35,000	
Bomag Roller	2005	2015	\$25,000	
#725 Gradall	2006	2021		
Komatsu Loader	2009	2029	\$120,000	
New Holland Tractor Roadside Mower	2013	2028	\$85,000	
Skid Steer	2015	2030	\$75,000	

**\$820,000**

# Police

- **Replaced one patrol vehicle.**
- **Completed homicide investigation.**
- **Worked multiple arson cases.**
- **Performed flat roof tune-up, replaced pole light bulbs.**
- **Upgraded Computers & Server.**
- **Prepared for LEADS Audit.**
- **Rebuilt front canopy soffit.**

# Police

## RUSSELL POLICE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

VEHICLE #	EQUIPMENT	YEAR PURCHASED	PROJECTED REPLACEMENT DATE	PROJECTED COST	REMARKS
8181	Ford Explorer - Unmarked	2010	2016	\$38,000	
8123	Ford Police Interceptor	2013	2017	\$38,000	
8122	Ford Police Interceptor	2013	2018	\$38,000	
8121	Ford Police Interceptor	2014	2019	\$38,000	
8124	Ford Police Interceptor	2015	2020	\$38,000	
8120	Ford Police Interceptor	2015	2021	\$38,000	
	Rifles	2005/2006	2016	\$7,000	
	Handguns	2010	2020	\$9,000	
	Shotguns	2006	2016	\$5,000	
	Station Video Cameras	2007	2017	\$45,000	
	Laptops/MDT	2012	2017	\$25,000	
	Computers/Servers	2014	2018	\$52,000	
	Convert Lighting to LED	2007	2017	\$30,000	
	Storage Facility		???	\$90,000	

**\$226,000**

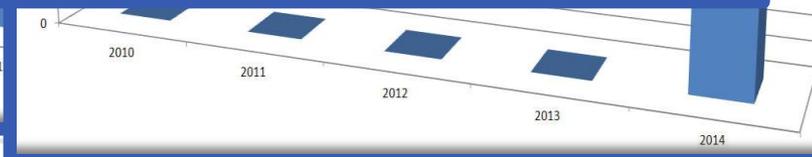
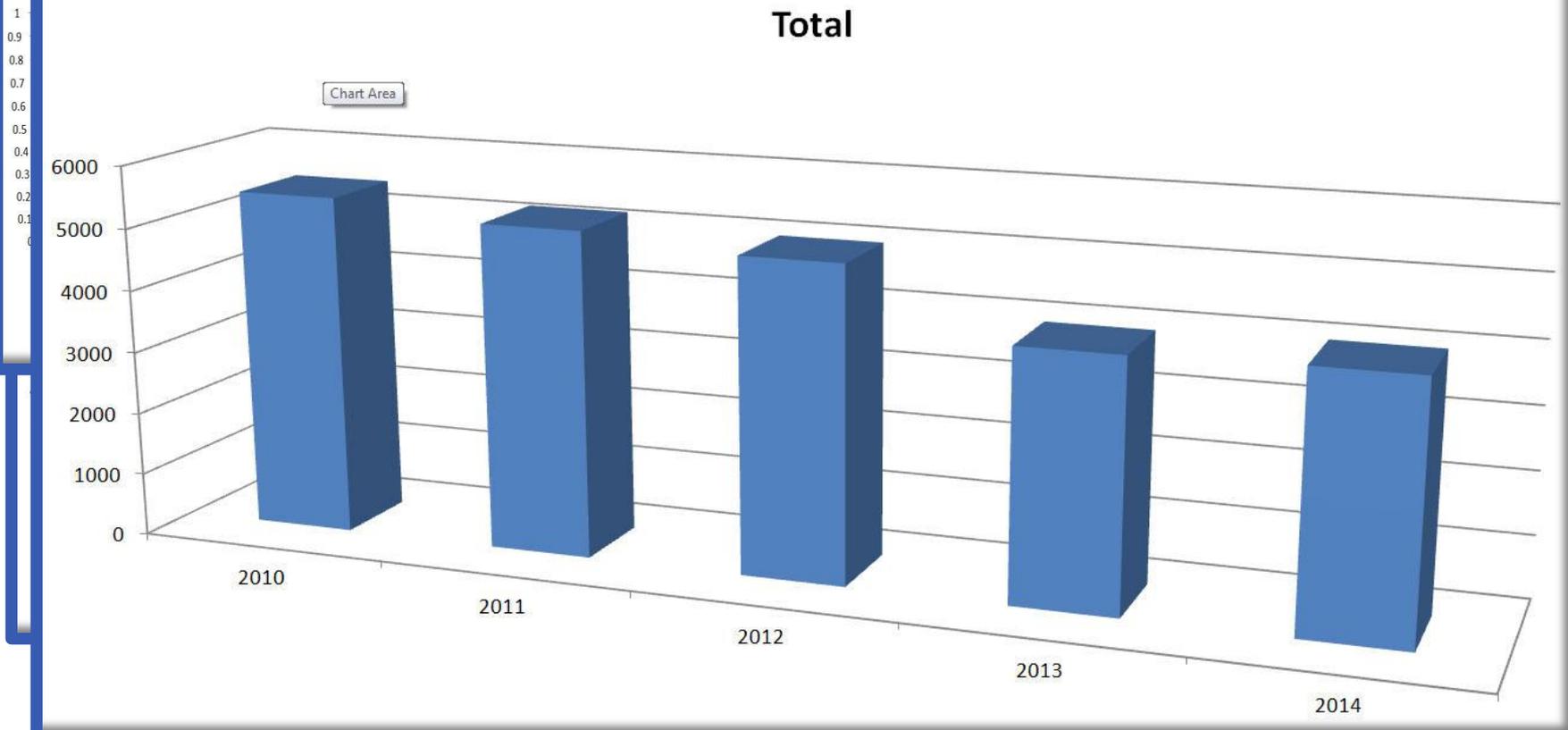
# Police

Abuse of Corpse

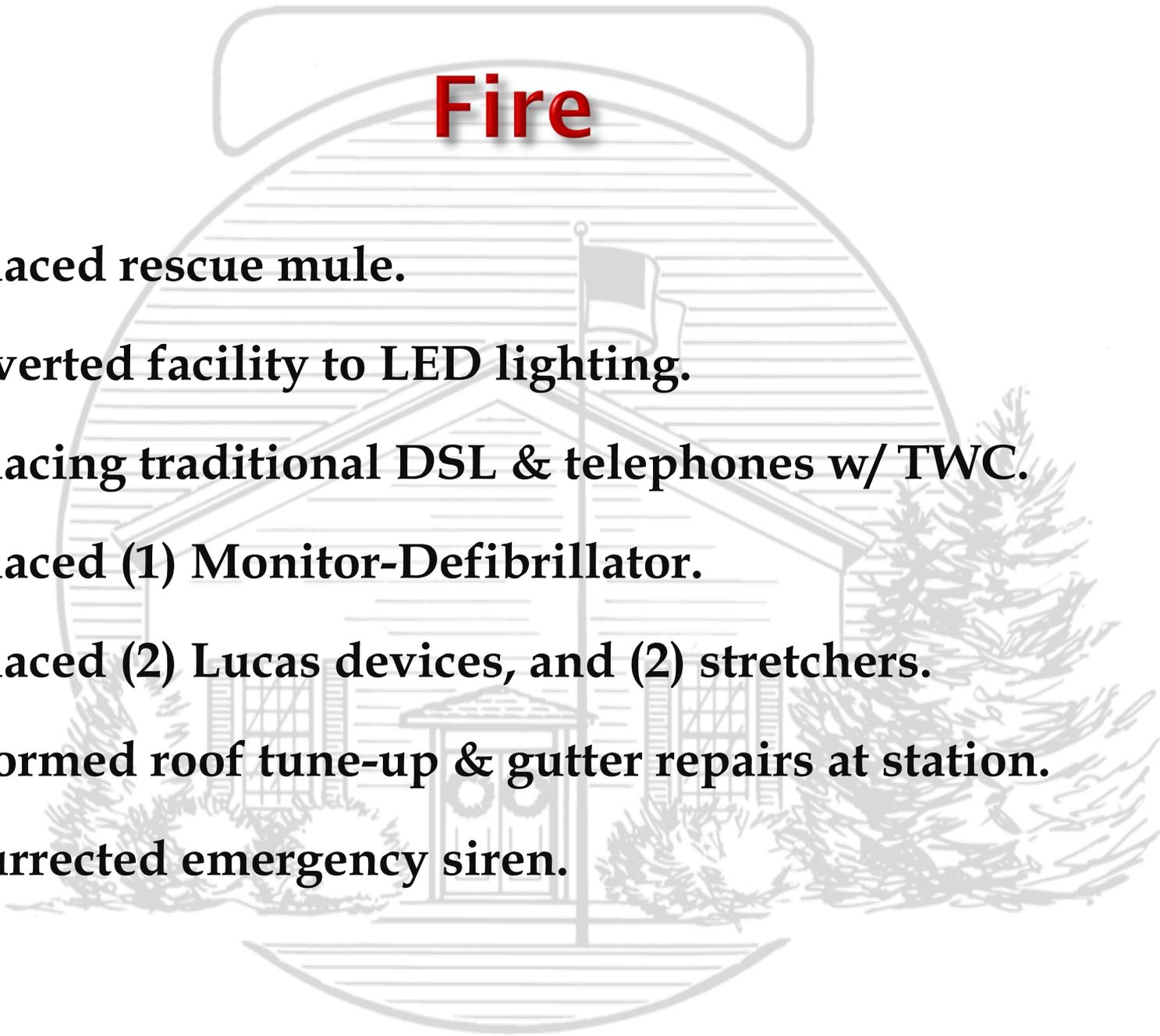
Domestic Violence

Armed Robbery - Forced

## Total



# Fire

A faint, stylized background illustration of a fire station. The station has a gabled roof with a flagpole in front flying an American flag. There are evergreen trees on either side of the station. The entire scene is framed within a large, light-colored archway.

- **Replaced rescue mule.**
- **Converted facility to LED lighting.**
- **Replacing traditional DSL & telephones w/ TWC.**
- **Replaced (1) Monitor-Defibrillator.**
- **Replaced (2) Lucas devices, and (2) stretchers.**
- **Performed roof tune-up & gutter repairs at station.**
- **Resurrected emergency siren.**

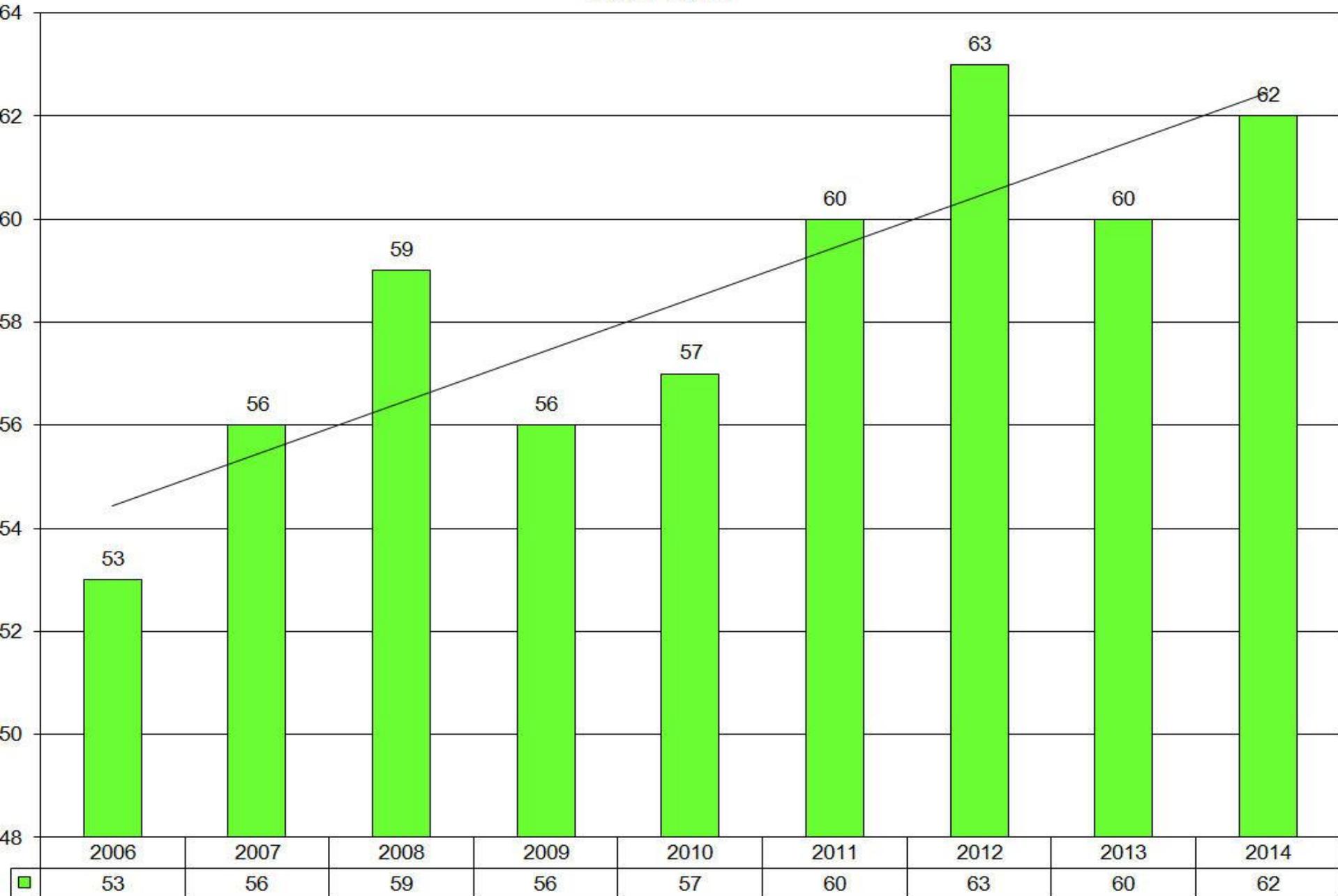
# Fire

## RUSSELL FIRE DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

VEHICLE #	EQUIPMENT	YEAR PURCHASED	PROJECTED REPLACEMENT DATE	PROJECTED COST	REMARKS
4321	Structure Engine	1992	2018	\$600,000	
4322	Rescue-Supply Engine	2005	2025+		
4323	Reserve Engine	1988	20xx+		
4336	Tanker-1	1997	2016	\$375,000	
4351	Rescue Squad-2	2003	2023		
4358	Service Company	1996	20xx+		
4359	Rescue Squad-1	2010	20xx+		
4361	Wildfire Unit	1996	20xx+	\$75,000	
4363	Rescue Mule	2014	20xx+		
4366	Mule Wildfire	1968	2017	\$40,000	
4387	Paramedic Vehicle	2012	2020	\$275,000	
4388	EMT/Fire Prevention	2003	2015	\$45,000	
4389	Paramedic Vehicle	2008	2016	\$275,000	
	Boat/Ice Rescue		2017	\$15,000	

**\$1,350,000**

# Russell Fire-Rescue EMS Average Patient Age 2006-2014



# Fire

- **The Affordable Care Act:**
  - **Small or Large Employer - Changes Reporting Rules.**
  - **Small is Under 50 Full-Time Equivalent Employees.**
  - **Large is 50 or more Full-Time Equivalent Employees.**
  - **More than 30hrs/wk avg during look-back period.**
- **In 2014 Russell Township Reported 38 FTE.**

# Fire

## The ACA Challenge – Stay Under 50 FTE:

### Affordable Care Act Tax Provisions for Small Employers

[Español](#)

Some of the provisions of the Affordable Care Act, or health care law, apply only to small employers, generally those with fewer than 50 full-time employees or equivalents.

If you have fewer than 50 employees, but are a member of an ownership group with 50 or more full-time equivalent employees, you are subject to the [rules for large employers](#).

#### Coverage

- If you have 50 or fewer employees, you can purchase affordable insurance through the [Small Business Health Options Program \(SHOP\)](#).
- To learn more about how the Affordable Care Act may affect your business, visit [HealthCare.gov](#).

#### Reporting

- You must withhold and report an additional 0.9 percent on employee wages or compensation that exceed \$200,000. [Learn more](#).
- You may be required to [report the value of the health insurance coverage](#) you provided to each employee on his or her Form W-2.
- Effective for calendar year 2015, if you provide self-insured health coverage to your employees, you must file an annual return reporting certain information for each employee you cover. This rule is optional for 2014. [Learn more](#).

#### Payments & Credits

- You may be eligible for the [Small Business Health Care Tax Credit](#) if you cover at least 50 percent of your full-time employee's premium costs and you have fewer than 25 full-time equivalent employees with average annual wages of less than \$50,000.
- Small Business Health Care Tax Credit [Estimator](#)
- If you self-insure, you may be required to pay a fee to help fund the [Patient-Centered Outcomes Research Trust Fund](#).

### Affordable Care Act Tax Provisions for Large Employers

[Español](#)

Some of the provisions of the Affordable Care Act, or health care law, apply only to large employers, generally those with 50 or more full-time equivalent employees. For example, in 2015 large employers will have [annual reporting responsibilities](#) concerning whether and what health insurance they offered to their full-time employees.

Applicable large employers can find complete list of resources and the latest news at the [Applicable Large Employer Information Center](#).

#### Coverage

- If you have 50 or fewer employees, you can purchase affordable insurance through the [Small Business Health Options Program \(SHOP\)](#).
- To learn more about market reforms and various plan requirements, visit [HealthCare.gov](#).

#### Reporting

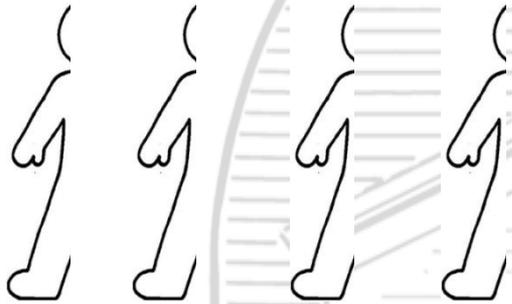
- You must withhold and report an additional 0.9 percent on employee wages or compensation that exceed \$200,000. [Learn more](#).
- You may be required to [report the value of the health insurance coverage](#) you provided to each employee on his or her Form W-2.
- Effective for calendar year 2015, you must file an [annual return](#) in 2016 reporting whether and what health insurance you offered your employees. This rule was optional for 2014.
- Effective for calendar year 2015, if you provide self-insured health coverage to your employees, you must file an [annual return](#) in 2016 reporting certain information for each employee you cover. This rule was optional for 2014.

#### Payment & Provisions

- Effective for calendar year 2015, you may have to make a payment if you do not offer adequate, affordable coverage to your full-time employees, and one or more of those employees get a Premium Tax Credit. Learn more about the [employer shared responsibility provision](#).
- If you self-insure, you may be required to pay a fee to help fund the [Patient-Centered Outcomes Research Trust Fund](#).

# Fire

## ➤ The Math!



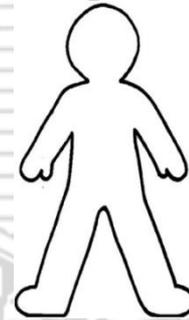
10hrs +10hrs +10hrs +10hrs = 40hrs

**Part-Time**

**10/30 + 10/30 + 10/30 + 10/30 = 1-1/3 FTE**

**12 Part Time = 4 FTE**

=



40hrs+

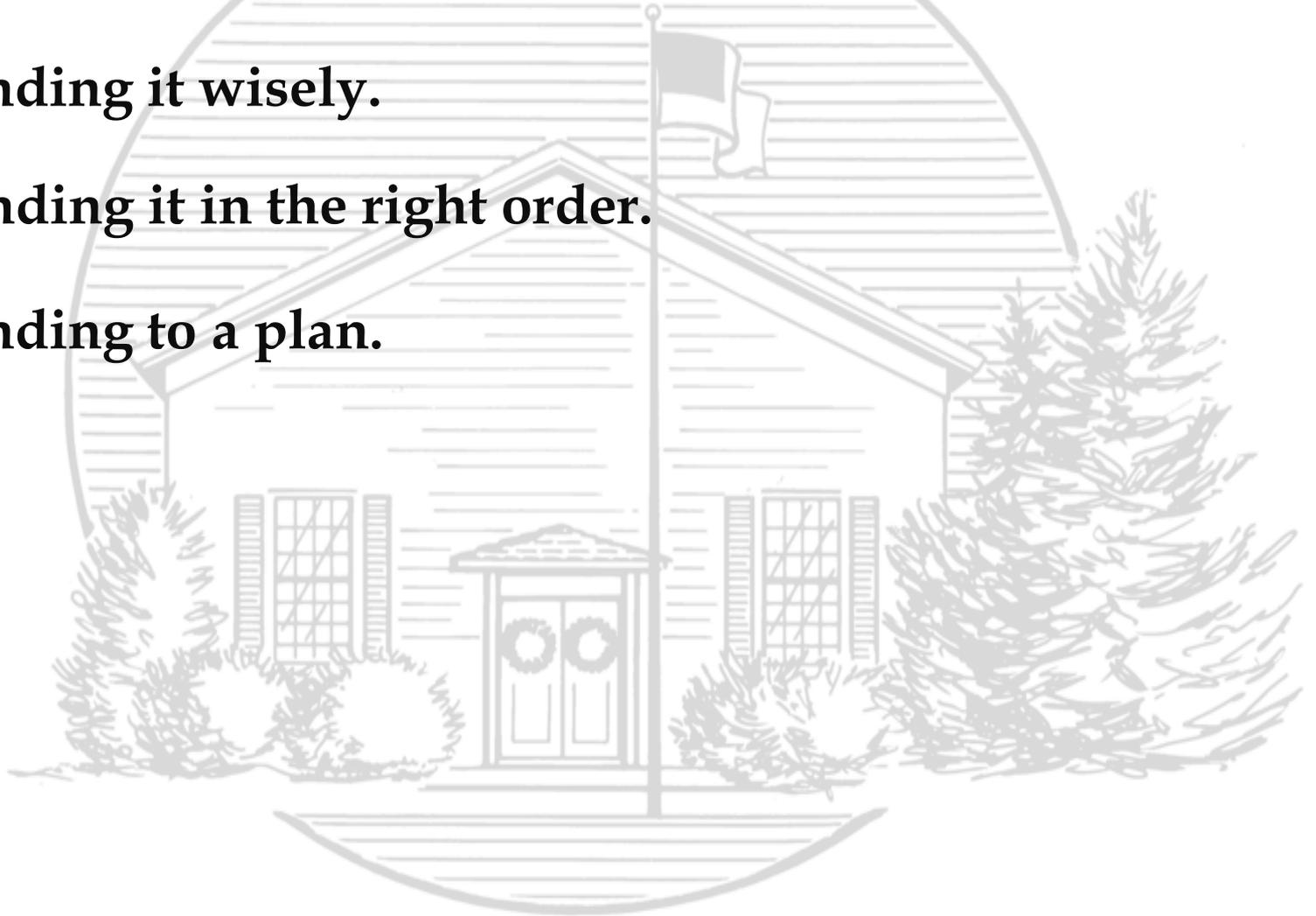
**Full-Time**

**1 FT**

**3 FT**

# The Fiscal Challenge

- Spending it wisely.
- Spending it in the right order.
- Spending to a plan.



# Geauga County Board of Elections

## ➤ Replacement or Additional Levies on Ballot (New Money):

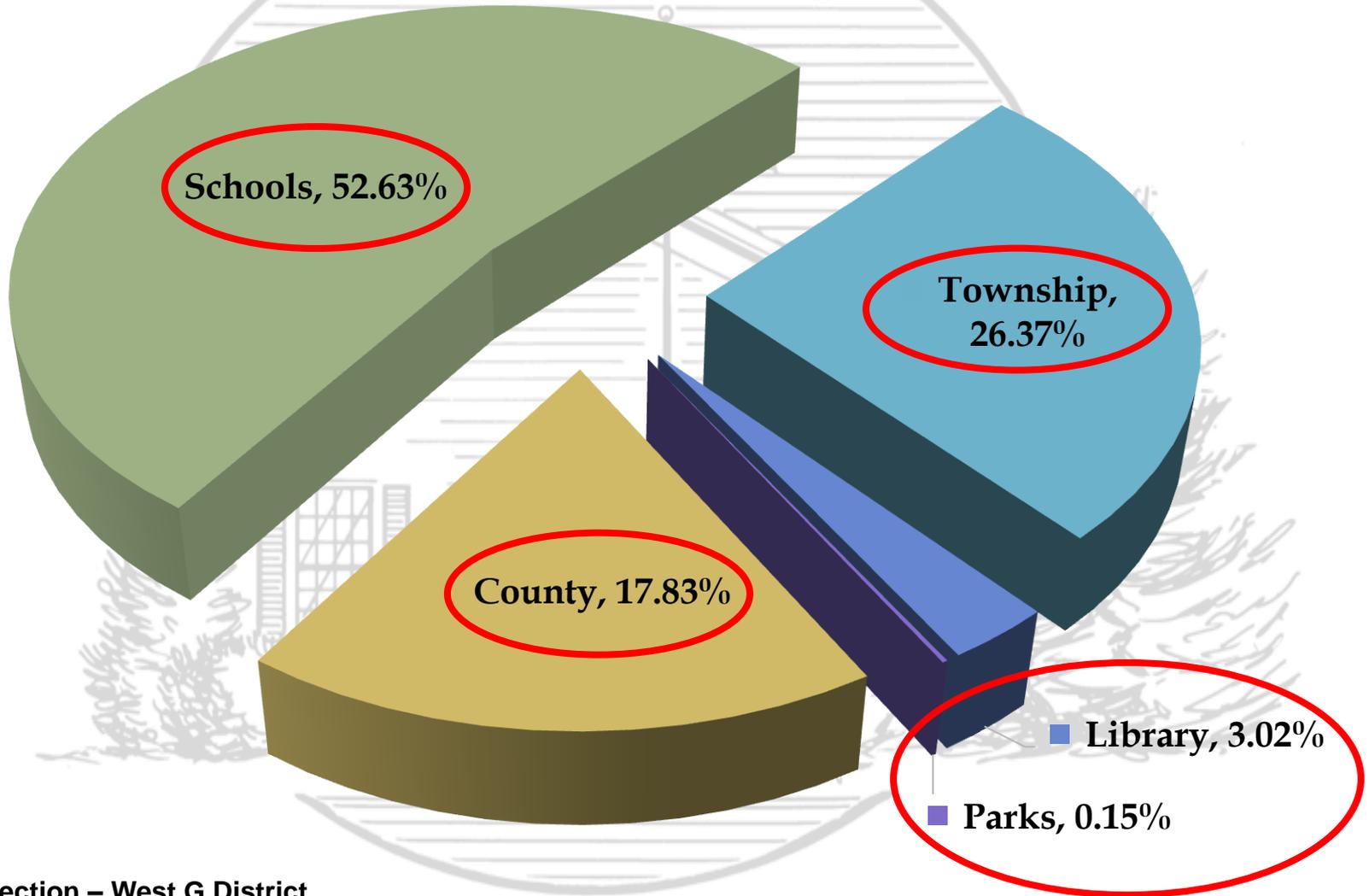
- Bainbridge - Police, 2 Mills Additional.
- Burton - R&B, 3 Mills Additional.
- Chardon - Fire, .75 Mills Additional.
- Claridon - R&B, 2 Mills Additional.
- Huntsburg - R&B, 7 Mills Additional.
- Middlefield - R&B, 2.5 Mills Replacement.
- Parkman - R&B, 7 Mills Additional.
- Thompson - Cemetery, .5 Mills Additional.
- Burton Village - Police, 2 Mills Replacement.

# Geauga County Tax Rates

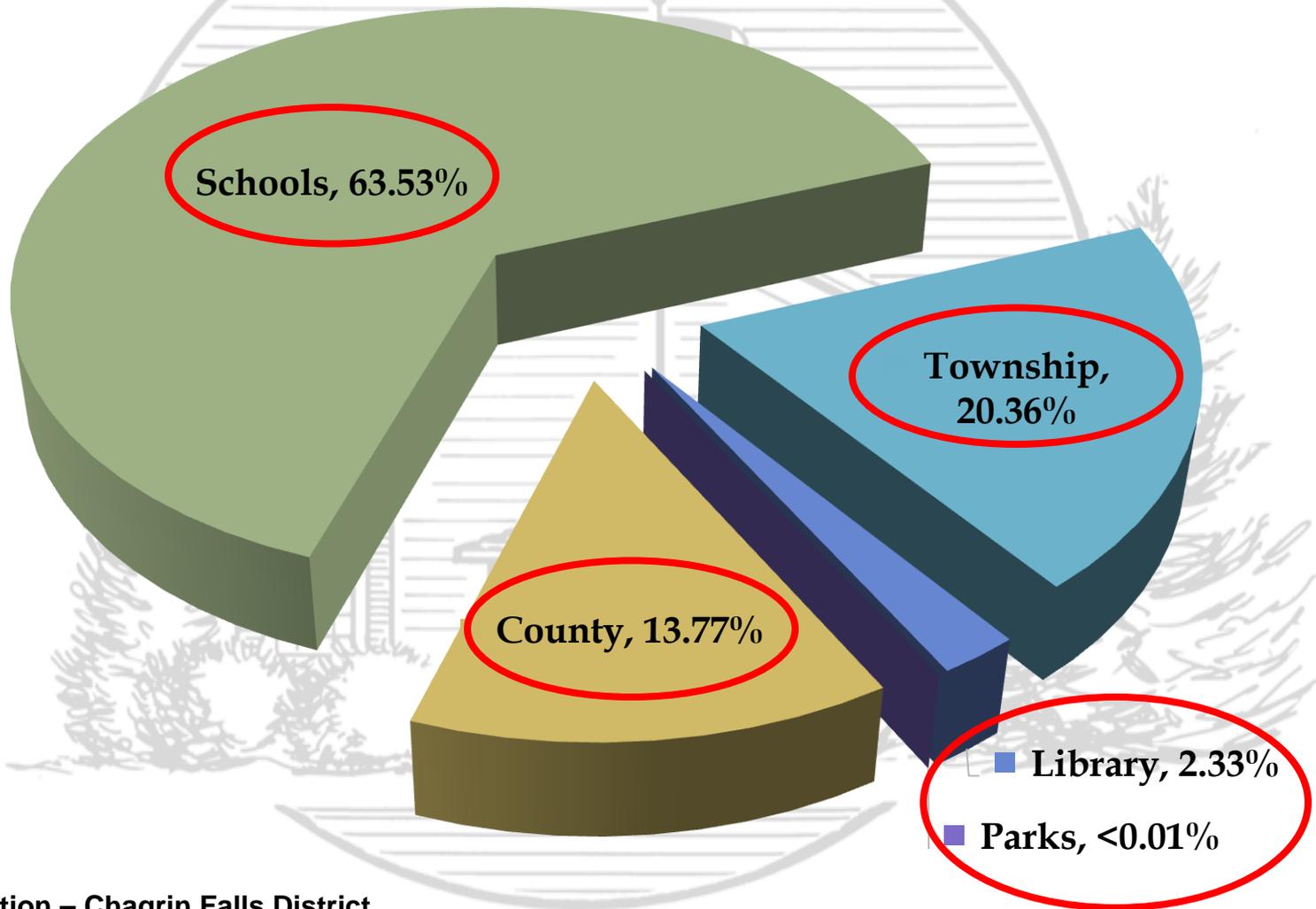
## GEAUGA COUNTY Rates of Taxation for Tax Year 2014 (2015 Collection)

LOCAL TAXING DISTRICT	Effective Agri/Resid	Tax Rates Other	Full Tax Rates								Non-Bus Credit	Owner Occ. Credit	
			Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Library	Total 2014			
01. Auburn Twp-Kenston LSD	65.944176	75.727311	13.40	11.50	86.43	1.50				2.00	114.83	9.696700%	2.424100%
02. Bainbridge Twp-Kenston LSD	70.835991	82.938936	13.40	25.60	86.43	1.50				2.00	128.93	10.000000%	2.500000%
03. Bainbridge Twp-Chagrin Falls EVSD	84.032927	95.526058	13.40	25.60	115.30					2.00	156.30	10.000000%	2.500000%
04. Burton Twp-Berkshire LSD	41.556211	44.060275	13.40	7.25	52.30	1.50				1.70	76.15	9.602200%	2.400500%
05. Burton Village-Berkshire LSD	43.840535	46.854274	13.40		52.30	1.50			9.75	1.70	78.65	9.622900%	2.405700%
06. Chardon Twp-Chardon LSD	60.205691	67.558818	13.40	7.20	76.78	1.50				2.00	100.88	9.021400%	2.255300%
07. Chardon Twp-Riverside LSD	55.189349	56.315113	13.40	7.20	54.71	1.50	4.90			2.00	83.71	10.000000%	2.500000%
08. Chardon Twp-Kirtland LSD	65.110134	64.282822	13.40	7.20	78.12	1.50				1.00	101.22	10.000000%	2.500000%
09. Chardon Twp-Mentor EVSD	58.327083	68.046961	13.40	7.20	77.42					2.00	100.02	10.000000%	2.500000%
10. City of Chardon-Chardon LSD	61.630730	70.206095	13.40		76.78	1.50			12.00	2.00	105.68	9.044000%	2.261000%
11. Chester Twp-West Geauga LSD	60.345516	62.298847	13.40	17.97	55.60		.20			2.00	89.17	10.000000%	2.500000%
12. Claridon Twp-Berkshire LSD	43.107401	45.038776	13.40	9.15	52.30	1.50				1.70	78.05	9.616500%	2.404100%
13. Claridon Twp-Chardon LSD	60.558906	68.265979	13.40	9.15	76.78	1.50				2.00	102.83	9.027100%	2.256700%
14. Aquilla Village-Chardon LSD	63.137659	74.978778	13.40	5.25	76.78	1.50			9.50	2.00	108.43	9.066800%	2.266700%
15. Hambden Twp-Chardon LSD	62.774498	69.795699	13.40	10.35	76.78	1.50				2.00	104.03	9.061400%	2.265300%
16. Huntsburg Twp-Cardinal LSD	48.176004	55.966929	13.40	9.00	54.37	1.50				2.00	80.27	10.000000%	2.500000%
17. Huntsburg Twp-Ledgemont LSD	44.387811	48.590190	13.40	9.00	51.20	4.11				2.00	79.71	10.000000%	2.500000%
18. Middlefield Twp-Cardinal LSD	47.437757	56.412316	13.40	6.62	54.37	1.50	2.80			2.00	80.69	9.425700%	2.356400%
19. Middlefield Village-Cardinal LSD	46.021408	55.201812	13.40		54.37	1.50	2.80	5.22		2.00	79.29	9.408000%	2.352000%
20. Montville Twp-Ledgemont LSD	43.601854	48.184737	13.40	10.40	51.20	4.11				2.00	81.11	10.000000%	2.500000%
21. Munson Twp-Chardon LSD	62.748214	71.442315	13.40	12.25	76.78	1.50				2.00	105.93	9.061000%	2.265200%
22. Munson Twp-West Geauga LSD	57.969494	60.180023	13.40	12.25	55.60		.20			2.00	83.45	10.000000%	2.500000%
23. Newbury Twp-Newbury LSD	67.641495	68.742402	13.40	7.90	74.44	1.50				2.00	99.24	8.817200%	2.204300%
24. Newbury Twp-Kenston LSD	62.327349	72.041995	13.40	7.90	86.43	1.50				2.00	111.23	10.000000%	2.500000%
25. Parkman Twp-Cardinal LSD	47.197450	56.746431	13.40	8.80	54.37	1.50				2.00	80.07	9.796400%	2.449100%
26. Russell Twp-West Geauga LSD	65.759750	69.887476	13.40	23.95	55.60		.20			2.00	95.15	9.604600%	2.401100%
27. Hunting Valley/W.Geauga LSD	53.401398	54.797527	13.40		55.60		.20	5.10		2.00	76.30	10.000000%	2.500000%
28. Russell Twp-Chagrin Falls EVSD	85.159811	97.113444	13.40	23.95	115.30					2.00	154.65	9.694600%	2.423600%
29. S Russell Village-Chagrin Falls EVSD	75.120814	85.108453	13.40		115.30				11.95	2.00	142.63	10.000000%	2.500000%
30. Thompson Twp-Ledgemont LSD	45.896037	51.131635	13.40	12.50	51.20	4.11				2.00	83.21	10.000000%	2.500000%
31. Thompson Twp-Madison LSD	56.589470	62.087491	13.40	12.50	57.85	1.50	4.90				90.15	10.000000%	2.500000%
32. Troy Twp-Berkshire LSD	43.688258	44.979336	13.40	11.00	52.30	1.50				1.70	79.90	9.621600%	2.405400%
33. Troy Twp-Cardinal LSD	47.733903	55.400072	13.40	11.00	54.37	1.50				2.00	82.27	10.000000%	2.500000%

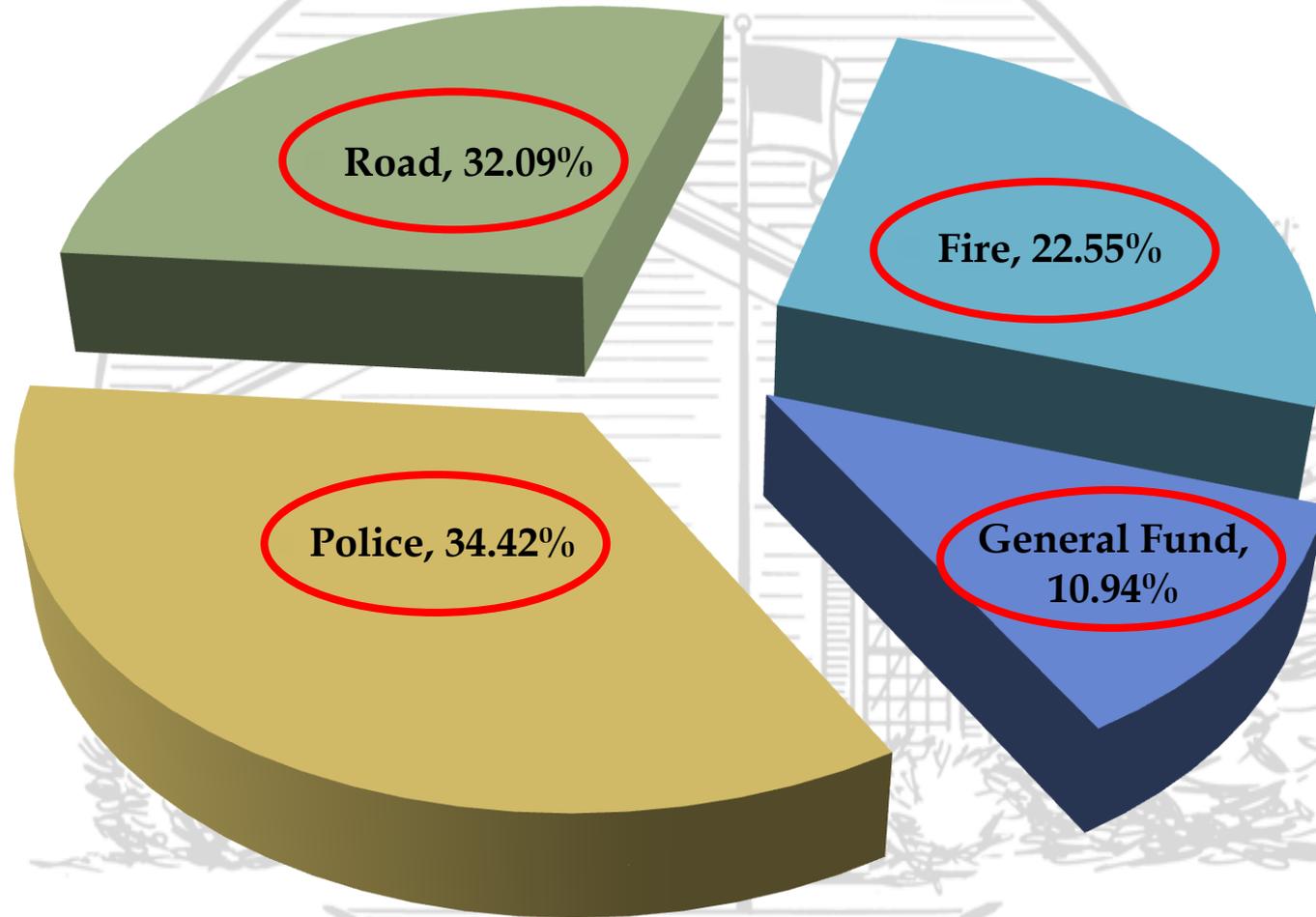
# Where Do Your Tax Dollars Go?



# Where Do Your Tax Dollars Go?



# Where Do Your Twp Dollars Go?



# Questions, Suggestions, & Comments?

***We Welcome Your Input:  
Suggestions?***

*BoardOfTrustees@RussellTownship.us*

*or*

*CWalder@RussellTownship.us*

# ***Thank You***