

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, August 19, 2019 at 8:30 a.m. in the Auditor's Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz and Geauga County Treasurer C. P. Hitchcock. Also Present: Compliance Officer Kate Jacob, Chief Deputy Treasurer Caroline Mansfield, Deputy Auditor Beverly Sustar, Deputy Auditor Heather Penrod, and Deputy Auditor Kristen Sinatra.

**Mr. Walder calls the 2020 Tax Budget Hearings to order at 8:30 a.m.**

Regular business items were presented for review and vote before the presentment of scheduled subdivision.

**Prior Minutes**

Motion by C. P. Hitchcock, seconded James R Flaiz to approve the minutes of the August 5, 2019 regular meeting.

Voice vote: Three ayes. Motion carried

**2020 Undivided Local Government and Undivided Local Government Supplement Funds**

Motion by James R Flaiz, seconded by Charles E Walder: WHEREAS, it is the duty of the Geauga County Budget Commission to approve the Undivided Local Government Fund for 2020 and: WHEREAS, Ohio Revised Code 5747.53 and 5747.63 authorizes the apportionment of the Undivided Local Government Funds by an alternative method; and; WHEREAS, the Board of County Commissioners and the majority of Board of Township Trustees and legislative authorities of Municipal Corporations have approved an alternate method of apportionment of said funds, now; therefore be it resolved, that the Geauga County Budget Commission does hereby adopt and certify the 2020 Undivided Local Government Funds in the total amount of \$1,729,502.61 and it is hereby apportioned as follows:

**Townships**

Auburn	58,552.01
Bainbridge	92,005.01
Burton	35,008.68
Chardon	45,991.36
Chester	84,304.51
Claridon	34,314.37
Hambden	46,496.31
Huntsburg	39,553.24
Middlefield	45,360.17
Montville	28,444.32
Munson	59,751.27
Newbury	52,429.49
Parkman	42,898.54
Russell	50,094.09
Thompson	30,337.88
Troy	33,935.66
	<hr/>
	779,476.91

**Park Districts**

Chester Park	10,255.00
Russell Park	0.00
Russell Citizen's Park	5,190.00
Thompson Park	2,269.00
Geauga Park	93,389.00
	<hr/>
	111,103.00

**Geauga County** 657,210.99

**Grand Total** 1,729,502.61

Russell Park 1545 will not be participating in the 2020 Undivided Local Government  
Conversely, the Russell Citizens Park will receive funds in 2020.

Voice vote: Three ayes. Motion carried.

**2020 Public Library Fund Distribution**

Motion by C. P. Hitchcock, seconded by Charles E Walder, to distribute the 2020 Public Library Fund money to the libraries and eligible park districts according to the funding formula submitted by the Geauga County Library and Burton Public Library.

The Public Library Fund was presented for certification and apportionment to the eligible entities.

Chester Park District	5,117.27
Russell Park District	0.00
Thompson Ledges Park District	5,117.27
Russell Twp Citizens Park	5,117.27
Burton Public Library	521,055.04
Geauga County Public Library	2,952,645.21
	<hr/>
Grand Total	3,489,052.06

Russell Park 1545 will not be participating in the 2020 Public Library Fund Distribution.  
Russell Citizens Park will receive funds in 2020.

Voice vote: Three ayes. Motion carried.

**Budget Hearings**

2020 TAX BUDGET HEARINGS

Bainbridge Township

8:32 a.m.  
August 19, 2019

Janice Sugarman, fiscal officer

hearing representing Bainbridge Township.

General Fund

Estimated 1/1/2020 Unencumbered Cash Balance\$ 1,128,968.69

Estimated Revenue\$1,316,668.99

Estimated Expense\$1,848,017.50

Estimated 12/31/2020 Cash Balance\$ 597,620.18

Requested\$1,323,177.99Approved\$1,316,668.99

Local Government

Road & Bridge

Estimated 1/1/2020 Unencumbered Cash Balance\$900,118.47

Estimated Revenue\$3,248,431.00

Estimated Expense\$4,144,980.11

Estimated 12/31/2020 Cash Balance\$ 3,569.36

Requested\$3,248,431.00Approved\$3,248,431.00

Snow Plow Contract with Engineer's office.

Police Fund

Estimated 1/1/2020 Unencumbered Cash Balance\$1,770,900.91

Estimated Revenue\$3,914,002.00

Estimated Expense\$3,977,000.00

Estimated 12/31/2020 Cash Balance\$ 1,707,902.91

Requested\$3,914,002.00Approved\$3,914,002.00

Fire Fund

Estimated 1/1/2020 Unencumbered Cash Balance\$2,117,306.25

Estimated Revenue\$2,383,818.00

Estimated Expense\$3,401,500.00

Estimated 12/31/2020 Cash Balance\$ 1,099,624.25

Requested\$2,383,818.00Approved\$2,383,818.00

Special assessments (lighting)

Budget reflects collection of \$ 8,600.00

Total millage for Tax Year 2019 (2020 Collection)

1.50 Inside General Fund

1.50 Inside Road & Bridge

5.00 Outside Road & Bridge

12.25 Outside Police

7.35 Outside Fire

27.60 Total Mills

Bainbridge has also submitted five year plans

Mr. Walder noted that it appears that transfers may be out of balance for the 2019 tax year. General Fund shows a transfer out but unable to identify where the corresponding transfer in is located; Township to investigate and correct. The five year plan identifies several projects and respective expenditures.

A general discussion arose regarding carryover balances and the need to have estimated amounts more accurately aligned with actual balances.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget as presented with revenue and balances for Bainbridge Township totaling \$22,683,507.35

Voice vote: Three ayes, Motion carried

**2020 BUDGET HEARINGS**

**Geauga County Public Library**

8:40 a.m.  
August 19, 2019

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

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	2,467,051.00
	Estimated Revenue	\$	8,768,462.00
	Estimated Expense	\$	8,999,500.00
	Estimated 12/31/2020 Cash Balance	\$	2,236,013.00
<i>Requested</i>	\$8,662,424.00	<i>Approved</i>	\$8,768,462.00
Difference is PLF Estimate			

<b>Debt Service Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	1,024,809.00
	Estimated Revenue	\$	1,471,221.00
	Estimated Expense	\$	1,399,775.00
	Estimated 12/31/2020 Cash Balance	\$	1,096,255.00
<i>Requested</i>	\$1,454,933.00	<i>Approved</i>	\$1,471,221.00
<i>Schedule B estimate of Real Estate Tax =1,455,221</i>			

<b>Building &amp; Repair Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	2,207,008.00
	Estimated Revenue	\$	250,000.00
	Estimated Expense	\$	1,157,500.00
	Estimated 12/31/2020 Cash Balance	\$	1,299,508.00
<i>Requested</i>	\$250,000.00	<i>Approved</i>	\$250,000.00
<i>transfer from GF</i>			

<b>Capital Improvement Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	21,987,352.00
	Estimated Revenue	\$	250,000.00
	Estimated Expense	\$	18,600,000.00
	Estimated 12/31/2020 Cash Balance	\$	3,637,352.00
<i>Requested</i>	\$250,000.00	<i>Approved</i>	\$250,000.00

Total millage for Tax Year 2019 (2020 Collection)

2.00	General Fund
0.50	2017 Bond Levy
2.50	Total Mills

Increase in Public Library Funds in 2020 is not significant.

Mr. Walder discussed the significance of preparing and submitting a Schedule B.

Motion made by C. P. Hitchcock, seconded by James R. Flaiz to approve the 2020 Tax Budget as presented with revenue and balances for the County Library totaling \$38,175,903.00

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Burton Public Library** 8:50 a.m.  
August 19, 2019

Becky Herrick, fiscal officer attended the  
hearing representing Burton Public Library.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	69,235.34
	Estimated Revenue		\$930,864.00
	Estimated Expense		<u>\$947,274.56</u>
	Estimated 12/31/2020 Cash Balance		\$52,824.78

Requested	\$922,152.00	Approved	\$930,864.00
\$10,000 difference in real estate tax due to homestead and rollback credits is offset by increase in Public Library Funds			

<b>Debt Service</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2020 Cash Balance		\$0.00

Requested	\$0.00	Approved	\$0.00
No Debt at this time			

Total millage for Tax Year 2019 (2020 Collection)

1.70	General Fund
<u>1.70</u>	Total Mills

Increase in Public Library Funds in 2020 is not significant. The estimated increase did not change budget at this time. Mutual agreement between Geauga County Library and Burton Public Library the outlines the allocation method of Public Library Funds was negotiated and signed in January 2017, is permanent.

Motion made by James R. Flaiz, seconded by Charles E. Walder to approve the 2020 Tax Budget as presented with revenue and balances for Burton Public Library totaling \$1,060,693.48.

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Auburn Township**

9:00 a.m.  
August 19, 2019

Fredrick May, Fiscal Officer  
  
hearing representing Auburn Township.

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	179,455.82
	Estimated Revenue	\$	577,522.74
	Estimated Expense	\$	710,309.80
	Estimated 12/31/2020 Cash Balance		\$46,668.76
<hr/>			
<i>Requested</i>	<i>\$577,522.74</i>	<i>Approved</i>	<i>\$577,522.74</i>

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	303,884.31
	Estimated Revenue	\$	1,538,325.66
	Estimated Expense	\$	1,792,132.91
	Estimated 12/31/2020 Cash Balance		\$50,077.06
<hr/>			
<i>Requested</i>	<i>\$1,540,922.29</i>	<i>Approved</i>	<i>\$1,538,325.66</i>
<i>Truck debt = 35852.80</i>			

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	174,854.85
	Estimated Revenue	\$	746,733.43
	Estimated Expense	\$	908,265.34
	Estimated 12/31/2020 Cash Balance		\$13,322.94
<hr/>			
<i>Requested</i>	<i>\$748,958.73</i>	<i>Approved</i>	<i>\$746,733.43</i>

**Debt Fund** *Truck Debt -     Need amortization schedule for New Truck Debt*  
*Fire Station Renovation USDA Bond \$154,041 - paid from Fire Fund*  
*New Road Garage Improvement Debt - 123,360.54 from Road & Bridge Fund*

**Special Assessments**  
**No Special Assessments**

Total millage for Tax Year 2019 (2020 Collection)	
1.40	Inside General Fund
1.60	Inside Road & Bridge
5.00	Outside Road & Bridge
3.5	Outside Fire & EMS
<hr/>	
11.5	Total Mills

Amortization schedules for Fire Station, Road Garage & Truck Payment don't match Debt Fund  
Missing Permissive Tax Fund

2020 Estimate of Local Government Fund distribution was presented to Mr. May,

The Budget Commission addressed the requirement for establishing a fund for the Permissive Motor Vehicle Tax and addressed the separation of applicable monies from the Motor Vehicle Fund.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget as presented with revenue and balances for Auburn Township totaling \$4,079,223.02

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Burton Township**

9:10 a.m.  
August 19, 2019

Shelley McDermott, fiscal officer

	Estimated 1/1/2020 Unencumbered Cash Balance	\$170,539.51
<b>General Fund</b>	Estimated Revenue	\$219,624.00
	Estimated Expense	\$250,500.00
	Estimated 12/31/2020 Cash Balance	\$139,663.51

Requested \$210,465.00 Approved \$219,624.00 ULGF  
Increase in Local Government Fund and continuation of LGF Supplement

Estimated 1/1/2020 Unencumbered Cash Balance	\$81,330.54	
<b>Road &amp; Bridge</b>	Estimated Revenue	\$386,598.00
	Estimated Expense	\$366,500.00
	<i>Estimated 12/31/2020 Cash Balance</i>	<u>\$101,428.54</u>

Requested \$386,598.00 Approved \$386,598.00

Estimated 1/1/2020 Unencumbered Cash Balance	\$225,101.70	
<b>Fire Fund</b>	Estimated Revenue	\$254,719.00
	Estimated Expense	\$249,000.00
	<i>Estimated 12/31/2020 Cash Balance</i>	<u>\$230,820.70</u>

Requested \$254,719.00 Approved \$254,719.00

Auditor has certified a Renewal of a 1.25 Mill Fire & EMS Levy one year early

**Debt Fund** No Debt

**Special Assessments**

No Special Assessments

<u>Total millage for Tax Year 2019 (2020 Collection)</u>	
2.00	Inside General Fund
1.00	Inside Road & Bridge
4.10	Outside Road & Bridge
3.25	Outside Fire & Emerg
10.35	Total Mills

2020 Estimate of Local Government Fund distribution was presented to Ms. McDermott.

Motion made by C. P. Hitchcock, seconded by James R. Flaiz to approve the 2020 Tax Budget as presented with revenue and balances for Burton Township totaling \$1,485,484.18

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Chardon Township**

9:20 a.m.  
August 19, 2019

Michael Brown, Trustee attended the  
hearing representing Chardon Township.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$27,174.18
	Estimated Revenue	\$286,843.00
	Estimated Expense	\$281,967.00
	Estimated 12/31/2020 Cash Balance	\$32,050.18

*Requested*      \$281,576.00    *Approved*              \$286,843.00      *UDLG*

Estimated increase in Local Government Funds + continuation of Local Government Supplement

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$50,558.15
	Estimated Revenue	\$524,689.00
	Estimated Expense	\$526,747.15
	Estimated 12/31/2020 Cash Balance	\$48,500.00

*Requested*      \$524,689.00    *Approved*              \$524,689.00

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$0.00
	Estimated Revenue *	\$546,512.00
	Estimated Expense	\$546,512.00
	Estimated 12/31/2020 Cash Balance	\$0.00

*Requested*      \$546,512.00    *Approved*              \$546,512.00

**Debt Fund**    No Debt

**Special Assessments**              No Special Assessments

Total millage for Tax Year 2019 (2020 Collection)

1.00	Inside General Fund
1.70	Inside Road & Bridge
2.00	Outside Road & Bridge
2.50	Outside Fire
7.20	Total Mills

Permissive Vehicle Tax underestimated at \$350. Estimated revenue should be \$12,000 to \$15,000

2020 Estimate of Local Government Fund distribution was presented to Michael Brown

Budget Commission noted that the new Permissive Tax – Motor Vehicle is under estimated and commented that the township is projecting very low carry-over cash balances. The township responded that they have taken steps to address the matter. Additionally, they are looking to offset the funds for their park, currently supported by the General Fund, by placing a small levy on the ballot in May.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget as presented with revenue and balances for Chardon Township totaling \$1,615,003.95

Voice vote: Three ayes. Motion carried



**2020 BUDGET HEARINGS**

**Claridon Township**

9:30 a.m.  
August 19 2019

Paula Jolly, Fiscal Officer  
hearing representing Claridon Township.

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$279,515.29
	Estimated Revenue	\$270,064.00
	Estimated Expense	\$246,570.00
	Estimated 12/31/2020 Cash Balance	\$303,009.29

Requested	\$267,205.00	Approved	\$270,064.00
Increase in Local Government Fund Estimate July 2019			

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$93,939.75
	Estimated Revenue	\$125,036.00
	Estimated Expense	\$195,925.00
	Estimated 12/31/2020 Cash Balance	\$23,050.75

Requested	\$125,036.00	Approved	\$125,036.00
-----------	--------------	----------	--------------

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$270,096.23
	Estimated Revenue	\$470,224.00
	Estimated Expense	\$399,326.00
	Estimated 12/31/2020 Cash Balance	\$340,994.23

Requested	\$470,224.00	Approved	\$470,224.00
-----------	--------------	----------	--------------

The Auditor has certified a 2.0 Mill Renewal Levy will yield 145,70 annually at 100% collection

Early			
<b>Debt Fund</b>	No Debt		

<b>Special Assessments</b>	No Special Assessments		
----------------------------	------------------------	--	--

Total millage for Tax Year 2019 (2020 Collection)	
2.50	Inside General Fund (Includes Aquilla Village)
0.50	Inside Road & Bridge (Excludes Aquilla Village)
2.40	Outside Road & Bridge (Excludes Aquilla Village)
6.05	Outside Fire (Includes Aquilla Village)
11.45	Total Mills

2020 Estimate of Local Government Fund distribution was presented to Trustee Jonathan Tiber.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget as presented with revenue and balances for Claridon Township totaling \$1,838,339.32

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Hambden Township**

9:40 a.m.  
August 19, 2019

Linda Legg, fiscal officer  
attended the  
hearing representing Hambden Township.

Estimated 1/1/2020 Unencumbered Cash Balance		\$ 125,250.16
<b>General Fund</b>	Estimated Revenue	\$346,940.00
	Estimated Expense	\$438,319.92
	Estimated 12/31/2020 Cash Balance	\$33,870.24
<i>Requested</i>	\$343,606.00	<i>Approved</i> \$346,940.00 <i>UDLG</i>

Estimated 1/1/2020 Unencumbered Cash Balance		\$95,691.12
<b>Road &amp; Bridge</b>	Estimated Revenue	\$442,575.00
	Estimated Expense	\$515,500.00
	Estimated 12/31/2020 Cash Balance	\$22,766.12
<i>Requested</i>	\$437,642.00	<i>Approved</i> \$442,575.00

Estimated 1/1/2020 Unencumbered Cash Balance		\$38,688.38
<b>Fire Fund</b>	Estimated Revenue	\$623,732.00
	Estimated Expense	\$616,500.00
	Estimated 12/31/2020 Cash Balance	\$45,920.38
<i>Requested</i>	\$616,508.00	<i>Approved</i> \$623,732.00

Estimated 1/1/2020 Unencumbered Cash Balance		\$32,591.22
<b>Park Fund</b>	Estimated Revenue	\$45,893.00
	Estimated Expense	\$68,000.00
	Estimated 12/31/2020 Cash Balance	\$10,484.22
<i>Requested</i>	\$45,529.00	<i>Approved</i> \$45,893.00

Estimated 1/1/2020 Unencumbered Cash Balance		\$132,455.92
<b>Permanent Improvement</b>	Estimated Revenue	\$96,617.00
	Estimated Expense	\$3,300.00
	Estimated 12/31/2020 Cash Balance	\$225,772.92
<i>Requested</i>	\$ 95,451.00	<i>Approved</i> \$ 96,617.00

**Debt Fund No Debt**

Special Assessments

No Special Assessments

Total millage for Tax Year 2019 (2020 Collection)

1.30	Inside General Fund	
0.50	Outside General Fund/Current Expense	
1.70	Inside Road & Bridge	
2.60	Outside Road & Bridge	
5.00	Outside Fire	May Election - 1.5 mill levy replaced with 2.5 mill levy
0.25	Outside Park	
11.35	Total Mills	

2020 Estimate of Local Government Fund distribution was presented to Ms. Legg.

A comment was shared regarding the usefulness of completing and providing a schedule A & B; identifying millage (inside and outside millage) and the corresponding receiving fund. The Budget Commission also addressed ending/beginning balances. Funds need to be available to support the first quarter as well as, to have the township strive to more accurately project ending estimated balances.

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2020 Tax Budget as presented with revenue and balances for Hambden Township totaling \$2,368,624.74

Voice vote: Three ayes. Motion carried

2020 BUDGET HEARINGS

**Huntsburg Township**

9:50 a.m.  
August 19, 2019

Michel Saunders, fiscal officer  
attended the  
hearing representing Huntsburg Township.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$49,022.00
	Estimated Revenue	\$297,133.76
	Estimated Expense	\$292,500.00
	Estimated 12/31/2020 Cash Balance	\$53,655.76
<i>Requested</i>	<i>\$280,898.00</i>	<i>Approved \$297,133.76</i>

<b>Road &amp; Bridge</b>	Estimated 1/1/2020/ Unencumbered Cash Balance	\$54,373.00
	Estimated Revenue	\$295,533.00
	Estimated Expense	\$310,000.00
	Estimated 12/31/2020 Cash Balance	\$39,906.00
<i>Requested</i>	<i>\$295,523</i>	<i>Approved \$295,533.00</i>
<i>The Auditor has certified a 1.5 mill Road Levy Renewal levy that will yield 92,532</i>		
<i>The Auditor has certified an Additional 5.0 mill Road levy - yield 350,737 annually</i>		

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$65,844.00
	Estimated Revenue	\$90,891.00
	Estimated Expense	\$109,000.00
	Estimated 12/31/2020 Cash Balance	\$47,735.00
<i>Requested</i>	<i>\$90,201.00</i>	<i>Approved \$90,891.00</i>

<b>Debt Fund</b>	Bond Retirement
	Debt Service of \$33,644 is listed as special assessment

Special Assessments

Total millage for Tax Year 2019 (2020 Collection)		
1.70	Inside General Fund	
1.30	Inside Road & Bridge	
3.00	Outside Road & Bridge	1.5 road levy expired 2018
1.50	Outside Fire	
7.50	Total Mills	

*Debt Service from General Fund not clearly identified - Transfer Out is insufficient to cover expense*  
*Schedule of Permanent Improvements - Same as last year with exception of road resurface for 2019*

2020 Estimate of Local Government Fund distribution was presented to Ms. Saunders.

The Budget Commission explained that Transfers (in verses out) must balance. The township noted that they made an oversight and confirmed that corrections will be made in their 2019 figures. Additionally, the Commission addressed the requirement of establishing a separate fund for the Motor Vehicle Permissive Tax revenue and segregating revenue appropriaptely.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget as presented with revenue and balances for Huntsburg Township totaling \$1,048,491.76

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS****Geauga County Park District**10:00 a.m.  
August 19 2019Gloria Freno, Finance Manager and John Oros, Director  
attended the  
hearing representing Geauga County Park District.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	3,314,035.00
	Estimated Revenue		\$7,034,219.00
	Estimated Expense		\$7,439,161.00
	Estimated 12/31/2020 Cash Balance		\$2,909,093.00

<i>Requested</i>	\$7,034,219.00	<i>Approved</i>	\$7,034,219.00
------------------	----------------	-----------------	----------------

<b>Construction Fund Q41</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$317,817.00
	Estimated Revenue		\$1,050,000.00
	Estimated Expense		\$1,335,600.00
	Estimated 12/31/2020 Cash Balance		\$32,217.00

<i>Requested</i>	1050000	<i>Approved</i>	1050000
------------------	---------	-----------------	---------

<b>Retirement Reserve Fund RRA</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$85,371.00
	Estimated Revenue		\$500.00
	Estimated Expense		\$0.00
	Estimated 12/31/2020 Cash Balance		\$85,871.00

<i>Requested</i>	500	<i>Approved</i>	500
------------------	-----	-----------------	-----

<b>Capital Reserve</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$702,773.00
	Estimated Revenue		\$9,000.00
	Estimated Expense		\$0.00
	Estimated 12/31/2020 Cash Balance		\$711,773.00

<i>Requested</i>	9000	<i>Approved</i>	9000
------------------	------	-----------------	------

<b>K-9 Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$479.00
	Estimated Revenue		\$3,000.00
	Estimated Expense		\$3,000.00
	Estimated 12/31/2020 Cash Balance		\$479.00

<i>Requested</i>	3000	<i>Approved</i>	3000
------------------	------	-----------------	------

**Total millage for Tax Year 2019 (2020 Collection)**

0.70	1986 Last collection year - 2026
1.00	2000 Last collection year - 2020 (cannot replace/renew until Nov 2019)
1.00	2013 Last collection year - 2033
<hr/>	
2.70	Total Mills

2020 Estimate of Local Government Fund distribution was presented to Ms. Freno.

The Budget Commission asked if the Park would be willing to use the New World software for the budget preparation; bringing everyone to a common platform.

Motion made by C.P. Hitchcock, seconded by James R. Flaiz to approve the 2020 budget, in the amount of \$13,483,515.00.

Voice vote: Three ayes. Motion carried.

**2020 BUDGET HEARINGS****Middlefield Township**10:20 a.m.  
August 19, 2019

Mary Ann Pierce, fiscal officer and Paul Porter, trustee

attended

2020 Estimate of Local Government Fund distribution was presented to Mary Ann Pierce.

Middlefield Township representatives Trustee Paul Porter and Fiscal Office Mary Ann Pierce attended the scheduled Budget Hearing. Prior to the meeting the Fiscal Officer submitted needed corrections to be made to the 2020 Budget. The Budget Commission granted the township the opportunity to make the necessary revisions, obtain Board of Trustees' approval and resubmit. The parties' understanding was that a Township representative would not have to physically attend the August 26, 2019 meeting to support the revised 2020 Tax Budget for the township. A brief discussion arose about the township's past and present plans with regard to the 2020 budget. **Vote tabled.**

**2020 BUDGET HEARINGS**

**Thompson Township**

10:30 a.m.  
19-Aug-19

Cindy Lausin, fiscal officer  
attended the  
hearing representing Thompson Township.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$137,826.30
	Estimated Revenue	\$116,337.00
	Estimated Expense	\$126,333.00
	Estimated 12/31/2020 Cash Balance	\$127,830.30

<i>Requested</i>	\$114,067.00	<i>Approved</i>	\$116,337.00
UDLG = + 2,270 estimate			

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$127,202.22
	Estimated Revenue	\$242,810.00
	Estimated Expense	\$234,563.57
	Estimated 12/31/2020 Cash Balance	\$135,448.65

<i>Requested</i>	\$242,810.00	<i>Approved</i>	\$242,810.00
------------------	--------------	-----------------	--------------

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$193,538.92
	Estimated Revenue	\$164,661.00
	Estimated Expense	\$211,755.00
	Estimated 12/31/2020 Cash Balance	\$146,444.92

<i>Requested</i>	\$164,661.00	<i>Approved</i>	\$164,661.00
------------------	--------------	-----------------	--------------

<b>Police Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$84,902.34
	Estimated Revenue	\$100,062.00
	Estimated Expense	\$96,250.00
	Estimated 12/31/2020 Cash Balance	\$88,714.34

<i>Requested</i>	\$100,062.00	<i>Approved</i>	\$100,062.00
------------------	--------------	-----------------	--------------

**Auditor has certified a 1.5 Mill Renewal Levy - one year early**

<b>Debt Fund</b>	No Debt
------------------	---------

**Special Assessments**

Budget reflects we are to collect \$1,200 in street light assessments  
Reminder that Resolution needs to be received and on file in real estate

<b><u>Total millage for Tax Year 2019 (2020 Collection)</u></b>	
1.50	Inside General Fund
1.20	Inside Road & Bridge
3.35	Outside Road & Bridge
3.45	Outside Fire
3.00	Outside Police
<hr/>	
12.50	Total Mills

2020 Estimate of Local Government Fund distribution was presented to Ms. Lausin.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget as presented with revenue and balances for Thompson Township totaling \$1,353,720.05.

Voice vote: Three ayes. Motion carried

**Thompson Township Park**

Questions regarding the Thompson Twp. Park were addressed and answered at this time as Ms. Lausin will be unable to attend at the advertised scheduled time of 2:40pm. (8/19/19).

**2020 BUDGET HEARINGS**

**Newbury Township**

Reconvened

10:40 a.m.  
August 19, 2019

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

Estimated 1/1/2020 Unencumbered Cash Balance	\$226,498.11		
<b>General Fund</b>	Estimated Revenue	\$327,353.00	
	Estimated Expense	\$442,670.13	
	Estimated 12/31/2020 Cash Balance	\$111,180.98	
<hr/>			
<i>Requested</i>	\$322,472.00	<i>Approved</i>	\$327,353.00
Increase in Local Government Fund and continuation of LGF Supplement			

Estimated 1/1/2020 Unencumbered Cash Balance	\$103,806.79	
<b>Road &amp; Bridge</b>	Estimated Revenue	\$279,544.00
	Estimated Expense	\$343,500.00
	Estimated 12/31/2020 Cash Balance	\$39,850.79
<hr/>		
<i>Requested</i>	\$279,544.00	<i>Approved</i> \$279,544.00

	Estimated 1/1/2020 Unencumbered Cash Balance	\$34,760.29
<b>Fire Fund</b>	Estimated Revenue	\$268,843.00
	Estimated Expense	\$271,000.00
	Estimated 12/31/2020 Cash Balance	<u>\$32,603.29</u>
<i>Requested \$268,843.00    Approved    \$268,843.00</i>		

Auditor has certified a 1.6 Renewal Fire levy for a CPT will yield \$266,582 - one year early

Estimated 1/1/2020 Unencumbered Cash Balance	\$88,365.00	
<b>Road Improvement Fund</b>	Estimated Revenue	\$670,537.00
	Estimated Expense	\$699,400.00
	<i>Estimated 12/31/2020 Cash Balance</i>	<u>\$59,502.00</u>
<hr/>		
Requested \$670,537.00	Approved	\$670,537.00

Debt Fund None

Special Assessments

No Special Assessments

<hr/>		Total millage for Tax Year 2019 (2020 Collection)	<hr/>	
0.80		Inside General Fund		
1.60		Inside Road & Bridge		
3.90		Outside Road District		
1.60		Outside Fire		
7.90		Total Mills		

2020 Estimate of Local Government Fund distribution was presented to M. Mansfield

The Budget Commission acknowledged the improvement over last year and was pleased with the budget. The township also submitted a five year plan. Good job.

Motion made by C. P. Hitchcock, seconded by James R. Flaiz to approve the 2020 Tax Budget for Newbury Township Totaling \$2,201,394.32.

Voice vote: Three ayes. Motion carried.

**2020 BUDGET HEARINGS**

Chester Township

10:50 a.m.

19-Aug-19

Craig Richter, Fiscal Officer  
hearing representing Chester Township.

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$494,445.53
	Estimated Revenue	\$691,189.00
	Estimated Expense	<u>\$885,380.00</u>
	Estimated 12/31/2020 Cash Balance	\$300,254.53

Requested	\$680,930.00	Approved	\$691,189.00	UDLG Fund
-----------	--------------	----------	--------------	-----------

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$642,707.53
	Estimated Revenue	\$2,147,426.00
	Estimated Expense	<u>\$2,585,700.00</u>
	Estimated 12/31/2020 Cash Balance	\$204,433.53

Requested	\$2,147,426.00	Approved	\$2,147,426.00
-----------	----------------	----------	----------------

Auditor's Office has certified 1.5 Mill Road & Bridge Renewal Levy - one year early

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$98,419.83
	Estimated Revenue	\$2,070,777.00
	Estimated Expense	<u>\$1,540,000.00</u>
	Estimated 12/31/2020 Cash Balance	\$629,196.83

Requested	\$2,070,777.00	Approved	\$2,070,777.00
-----------	----------------	----------	----------------

<b>Police Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$721,014.67
	Estimated Revenue	\$1,624,149.85
	Estimated Expense	<u>\$1,896,075.00</u>
	Estimated 12/31/2020 Cash Balance	\$449,089.52

Requested	\$1,624,149.85	Approved	\$1,624,149.85
-----------	----------------	----------	----------------

Auditor's Office has certified 2.50 Mill Police Renewal Levy - one year early

Debt Fund No Debt

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

Total millage for Tax Year 2019 (2020 Collection)

1.50 Inside General Fund
1.50 Inside Road & Bridge
0.00 Inside Park
5.00 Outside Road & Bridge
6.97 Outside Police
6.75 Outside Fire
21.72 Total Mills

2020 Estimate of Local Government Fund distribution was presented to C. Richter

A brief discussion arose regarding the needs of the township's police department.

Other items discussed: Q: The Township's plan to use UAN's budget program in the future?

A: Plans to use next year.

Q: Create a Permissive Tax – Motor Vehicle Fund? A: Submitted the request to the state.

Q: Transfers not in balance A: Spread sheet UAN variance.

Q: Ending balances R&B why so large? A: Request for millage shift did not happen – matter has since been resolved. Further discussion arose regarding smart decisions to make concerning levies and State credit benefits.

Motion made by Charles E. Walder, seconded by C.P. Hitchcock to approve the 2020 Tax Budget for Chester Township Totaling \$9,195,371.11.

Voice vote: Three ayes. Motion carried.

Chester Township completed their special meeting and adjourned.

The County Auditor, Mr. Walder, exited the hearing at 11:10am to attend to other business. Chief Compliance Officer, Kate Jacobs-McClain, sat-in as his appointed alternate.

2020 BUDGET HEARINGS

<b>Burton Village</b>		11:00 a.m.
Jennell Dalhausen, fiscal officer		19-Aug-19
hearing representing Burton Village.		attended the
<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$951,221.52
	Estimated Revenue	\$668,707.00
	Estimated Expense	\$1,348,380.00
	Estimated 12/31/2020 Cash Balance	\$271,548.52
Requested	\$656,899.00	Approved \$668,707.00
Increase in Local Government Fund and restoration of Municipal Support direct payment		ULDGF
<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$135,137.11
	Estimated Revenue	\$207,887.00
	Estimated Expense	\$193,101.34
	Estimated 12/31/2020 Cash Balance	\$149,922.77
Requested	\$206,244.00	Approved \$207,887.00
<b>Police Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$93,722.03
	Estimated Revenue	\$303,530.00
	Estimated Expense	\$396,487.00
	Estimated 12/31/2020 Cash Balance	\$765.03
Requested	\$259,151.00	Approved \$303,530.00
The Auditor has certified a 2.0 mill Renewal levy that will yield 57,346 at 100% collection for collection year 2020		
Special Assessments		
Total millage for Tax Year 2019 (2020 Collection)		
3.00 Inside General Fund		
7.00 Outside Fire		
0.00 Outside Police		
10.00 Total Mills		

2020 Estimate of Local Government Fund distribution was presented Ms. Dalhausen

The Budget Commission addressed the variance between the estimated cash balances verses actual cash balances in the General Fund. The Fiscal responded that the Village has a 5 year capital improvement plan – Goodwin Ave (million dollars) scheduled for next year. The Budget Commission shared that the Village should look to establish a separate fund for road projects/improvements rather than running everything out of the General Fund.

Motion made by C. P. Hitchcock, seconded by James R. Flaiz, to approve the 2020 Tax Budget as presented with revenue for Burton Village totaling \$7,109,950.86

Voice vote: Three ayes. Motion carried.

The County Auditor, Mr. Walder, returned to the Budget Hearings at approximately 11:25 p.m. and Ms. Jacobs-McClain excused herself.



2020 BUDGET HEARINGS

City of Chardon

11:10 a.m.  
August 19, 2019  
attended the

Mate Rogonjic, Fiscal Officer  
hearing representing City of Chardon.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash E	\$	694,964.00
	Estimated Revenue	\$	8,380,500.00
	Estimated Expense	\$	8,530,789.00
	Estimated 12/31/2020 Cash Balance	\$	544,675.00
Requested	\$ 8,351,854.00	Approved	\$8,380,500.00
ULGF - State & Co. HB166 restores direct pay of Local Govt Funds to Municipalities (est 20,269) certifying 98% of 20,269 (muni) + 48,782 (county)			

<b>Police Levy</b>	Estimated 1/1/2020 Unencumbered Cash E	\$	36,486.00
	Estimated Revenue	\$	185,573.00
	Estimated Expense	\$	210,895.00
	Estimated 12/31/2020 Cash Balance	\$	11,164.00
Requested	\$ 185,573.00	Approved	\$185,573.00

<b>Fire and Ambulance</b>	Estimated 1/1/2020 Unencumbered Cash E	\$	538,072.00
	Estimated Revenue	\$	864,483.00
	Estimated Expense	\$	960,000.00
	Estimated 12/31/2020 Cash Balance	\$	442,555.00
Requested	\$ 864,483.00	Approved	\$864,483.00

<b>Police Pension</b>	Estimated 1/1/2020 Unencumbered Cash E	\$	12,409.00
	Estimated Revenue	\$	211,690.00
	Estimated Expense	\$	214,200.00
	Estimated 12/31/2020 Cash Balance	\$	9,899.00
Requested	\$ 211,690.00	Approved	\$211,690.00

Special Assessments

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

<b>Total millage for Tax Year 2019 (2020 Collection)</b>	
2.7	Inside General Fund
0.3	Inside Police Pension
4	Outside Police
5	Outside Fire/EM Levies expired
12	Total Mills

2020 Estimate of Local Government Fund distribution was presented to M. Rogonjic.

Budget Commission requested to have footnotes provided to identify transfers which are generated from other revenue streams. Budget Commission complimented the City on their budget presentation.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget the City of Chardon totaling \$25,730,817.00.

Voice vote: Three ayes. Motion carried.

**2020 BUDGET HEARINGS**

**Middlefield Village**

11:20 a.m.  
19-Aug-19

Nicholas Giardina, fiscal officer  
hearing representing Middlefield Village.

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$187,208.00
	Estimated Revenue	\$1,698,116.00
	Estimated Expense	\$1,650,042.00
	Estimated 12/31/2020 Cash Balance	\$235,282.00

<i>Requested</i>	\$1,681,740.00	<i>Approved</i>	\$1,698,116.00
------------------	----------------	-----------------	----------------

Increase in Local Government Fund and restoration of Municipal Supplement direct pay

Police Fund	Estimated 1/1/2020 Unencumbered Cash Balance	\$67,682.00
	Estimated Revenue	\$178,455.00
	Estimated Expense	\$169,800.00
	Estimated 12/31/2020 Cash Balance	\$76,337.00

<i>Requested</i>	\$178,455.00	<i>Approved</i>	\$178,455.00
------------------	--------------	-----------------	--------------

Ambulance Fund	Estimated 1/1/2020 Unencumbered Cash Balance	\$111,491.00
	Estimated Revenue	\$99,480.00
	Estimated Expense	\$65,300.00
	Estimated 12/31/2020 Cash Balance	\$145,671.00

<i>Requested</i>	\$99,480.00	<i>Approved</i>	\$99,480.00
------------------	-------------	-----------------	-------------

Debt Fund      No Debt

Special Assessments  
No Special Assessments

<u>Tax Year 2019 (2020 Collection)</u>	
3.00	Inside General Fund
0.00	Outside General
1.45	Outside Ambulance
2.00	Outside Police
6.45	Total Mills

2020 Estimate of Local Government Fund distribution was presented N. Giardina

The Budget Commission addressed the variances between the estimated cash balances verses actual cash balances. They also requested that footnotes be provided to support the money transfers generated from outside revenue streams.

Motion made by Mr. Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget for the Village of Middlefield totaling \$11,722,929.00.

Voice vote: Three ayes. Motion carried.

2020 BUDGET HEARINGS				
<b>Aquilla Village</b>				11:30 a.m. 19-Aug-19
Cheryl McNulty, new fiscal officer				attended the
hearing representing Aquilla Village.				
Estimated 1/1/2020 Unencumbered Cash Balances				\$33,359.70
<b>General Fund</b>				Estimated Revenue
				\$37,995.00
				Estimated Expense
				\$37,500.00
				Estimated 12/31/2020 Cash Balance
				\$33,854.70
Requested	\$35,516.00	Approved	\$37,995.00	
Homestead/Rollck Reimbursements not identified as - Property Tax Allocation (+1147)				
Increase in Local Government Fund and continuation of LGF Supplement increase of 2,479 (est)				
Estimated 1/1/2020 Unencumbered Cash Balance				\$15,188.68
<b>Road Levy</b>				Estimated Revenue
				\$0.00
				Estimated Expense
				\$11,129.68
				Estimated 12/31/2020 Cash Balance
				\$4,059.00
Requested	\$0.00	Approved	\$0.00	
Auditor has certified 4.0 mill Renewal Lev Expired Tax Year 2018				
Debt Fund No Debt				
Special Assessments				
2019 tax budget indicated you want to collect \$4,739 in Street Light Assessments				
Does the Real Estate Department have the proper resolution?				
Total millage for Tax Year 2019 (2020 Collection)				
0.50 Inside General Fund				
4.00 Outside Current Expense				
0.00 Outside Streets & Roads				
4.50 Total Mills				

2020 Estimate of Local Government Fund distribution was presented Ms. McNulty

A discussion opened regarding the possible substitute change in government; separating from Claridon Township.

Motion made by C. P. Hitchcock, seconded by James Flaiz, to approve the 2020 Tax Budget for the Village of Aquilla totaling \$144,515.67.

Voice vote: Three ayes. Motion carried.

Mr. Flaiz recused himself and exited the hearing for South Russell Village.

**2020 BUDGET HEARINGS**

<b>South Russell Village</b>				11:40 a.m. 19-Aug-19
Danielle Romanowski				attended the
hearing representing South Russell Village.				
<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance			\$553,614.00
	Estimated Revenue			\$902,914.00
	Estimated Expense			\$1,164,237.00
	Estimated 12/31/2020 Cash Balance			\$292,291.00
<i>Requested</i>	\$886,278.00	<i>Approved</i>	\$902,914.00	UDLG + State direct
Increase in Local Government Fund and restoration of Municipality LGF Supplement				
<b>Police/Safety Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance			\$410,607.00
	Estimated Revenue			\$1,371,274.00
	Estimated Expense			\$1,482,461.00
	Estimated 12/31/2020 Cash Balance			\$299,420.00
<i>Requested</i>	\$1,371,274.00	<i>Approved</i>	\$1,371,274.00	
<b>Operating Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance			\$296,292.00
	Estimated Revenue			\$414,158.00
	Estimated Expense			\$460,458.00
	Estimated 12/31/2020 Cash Balance			\$249,992.00
<i>Requested</i>	\$414,158.00	<i>Approved</i>	\$414,158.00	
<b>Road &amp; Bridge Levy</b>	Estimated 1/1/2020 Unencumbered Cash Balance			\$18,238.00
	Estimated Revenue			\$232,800.00
	Estimated Expense			\$240,000.00
	Estimated 12/31/2020 Cash Balance			\$11,038.00
<i>Requested</i>	\$232,800.00	<i>Approved</i>	\$232,800.00	
<b>Debt Fund</b>	No Debt			
<b>Tax Year 2019 (2020 Collection)</b>				
3.00	Inside General Fund			
4.20	Outside Operating			
4.75	Outside Police			
1.50	Outside Roads & Bridges			
13.45	Total Mills			

2020 Estimate of Local Government Fund distribution was presented to Ms. Romanowski.

The Budget Commission complimented the Village on the budget which they prepared and submitted.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget for South Russell Village totaling \$7,783,041.00..

Voice vote: Two ayes. Motion carried. (One absent)

**Charles E. Walder made a motion to suspend 2020 Budget Hearings for lunch.**

**Hearings adjourned until 1:10 p.m.**

The Budget Commission reconvened at 12:57p.m. for the purpose of conducting regular business prior to reconvening the scheduled Budget Hearings.

**School Amendments**

**Chardon LSD – 2019/2020 Amendment #1**

Motion by Charles E Walder, seconded C. P. Hitchcock, to amend the Chardon LSD Official Certificate of Estimated Resources for the 2019/2020 School Year to reflect “actual” July 1, 2019 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/25/19 Original Certificate	
General Fund	44,693,838.80	(1,940,254.20)	in the beginning balances
Special Revenue Funds	4,674,580.04	114,420.05	in the beginning balances
		1,227,359.99	in other source revenue
Capital Project Funds	2,525,876.41	(364,656.59)	in the beginning balances
Enterprise Funds	1,423,929.23	70,054.23	in the beginning balances
		(80,000.00)	in other source revenue
Internal Service Funds	6,774,400.80	(380,599.20)	in the beginning balances
Fiduciary Funds	316,251.55	19,251.55	in the beginning balances
New Total – All Funds	60,408,876.83		
Net Change over original certificate		-1,334,424.17	

Voice vote: Three ayes. Motion carried.

**2019 Amendments**

**Bainbridge Township – Amendment #2**

Motion by C. P. Hitchcock, seconded by James R Flaiz, to amend the Bainbridge Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Capital Project Funds**

Increase Public Works Commission other source revenue 200,000.00, from 0.00 to 200,000.00

Haskins RD Section BC – Project #DGW18

New Capital Projects Funds Total:	\$472,800.33
New Total 2019 Certificate:	\$28,973,657.60

Voice vote: Three ayes. Motion carried

**South Russell Village – Amendment #9**

Motion by James R Flaiz, seconded by Charles E Walder, to amend the South Russell Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase Police/Safety Levy other source revenue 20,202.00, from 1,791,720.36 to 1,811,922.36  
(Donations from Car Show & Radio Grant)

**New Special Revenue Funds Total:**      **\$6,066,268.24**

**Capital Project Funds**

Increase Natureworks Playground other source revenue 23,291.00 from 128,466.00 to 151,757.00 (Transfer from Income Tax Fund)

**New Capital Project Funds Total:**      **\$ 507,793.66**

**New Total 2019 Certificate:**                      **\$8,460,453.85**

Voice vote: Three ayes. Motion carried

**Hearings resumed at 1:10 p.m.**

**2020 BUDGET HEARINGS**

East Geauga Fire District	1:10 p.m.
	19-Aug-19
Cheryl McNulty, fiscal officer	attended the
hearing representing East Geauga Fire District	

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$545,122.72
	Estimated Revenue		\$656,671.00
	Estimated Expense		\$702,857.00
	Estimated 12/31/2020 Cash Balance		<u>\$498,936.72</u>
Requested	\$668,269.00	Approved	\$656,671.00

TVLR Reduction for 2020. Estimated to be reduced by 10,854 per year going forward.

<b>Capital Fund</b>	Estimated 1/1/2020 Unencumbered Cash Bal.	\$0.00	
	Estimated Revenue	\$0.00	
	Estimated Expense	\$0.00	
	Estimated 12/31/2020	\$0.00	
Requested	\$0.00	Approved	\$0.00

**2020 Estimate is 51,356**

Last distribution of TPP/TVLR is currently scheduled for February 2021 (est 7,942)

Total millage for Tax Year 2019 (2020 Collection)	
2.8	Fire - 2014
1	Fire - 2016
3.8	Total Mills

Budget Commission thanked the fiscal and complimented her on the budget submitted.

Motion made by James R. Flaiz, seconded by C. P. Hitchcock, to approve the 2020 Tax Budget for East Geauga Fire District totaling \$1,201,793.72.

Voice vote: Three ayes. Motion carried

August 19, 2019

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

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$228,304.48
	Estimated Revenue		\$209,428.00
	Estimated Expense		\$339,200.00
	Estimated 12/31/2020 Cash Balance		\$98,532.48
Requested	\$193,500.00	Approved	\$209,428.00
Tax budget did not use Schedule B Estimates			
Increase in Local Government Fund and continuation of LGF Supplement			
<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$48,664.27
	Estimated Revenue		\$109,405.00
	Estimated Expense		\$140,900.00
	Estimated 12/31/2020 Cash Balance		\$17,169.27
Requested	\$107,000.00	Approved	\$109,405.00
Tax budget did not use Schedule B Estimates			
<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$345,053.73
	Estimated Revenue		\$214,861.00
	Estimated Expense		\$319,600.00
	Estimated 12/31/2020 Cash Balance		\$240,314.73
Requested	\$207,000.00	Approved	\$214,861.00
Tax budget did not use Schedule B Estimates			
Auditor's Office has certified a Renewal .5 Mill Fire Levy - Yield 26,566 at 100% col.			one year early
Auditor's Office has certified a Renewal 1.9 Mill Fire Levy - Yield 100,951 at 100% col.			one year early
<b>Road Improvement Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$5,355.20
	Estimated Revenue		\$276,895.00
	Estimated Expense		\$230,700.00
	Estimated 12/31/2020 Cash Balance		\$51,550.20
Requested	\$274,500.00	Approved	\$276,895.00
Tax budget did not use Schedule B Estimates			
<b>Special Assessments</b>			
Budget reflects we are to collect street lighting assessments in 2020 totaling \$5,000.00			
Real Estate Division requests that you update special assessment			
Total millage for Tax Year 2019 (2020 Collection)			
1.70 Inside General Fund			
1.30 Inside Road & Bridge			
2.40 Outside Road Improvement			
2.00 Outside Road & Bridge			
3.40 Outside Fire			
10.80 Total Mills			

Undivided Local Government Fund estimates were presented to Ms. Reed.

The Budget Commission addressed a few housekeeping issues:  
Encouraged the use of UAN's Schedule A & B (inside & outside millage)  
Clerical - funds noted as Estate Tax should be listed as Local Government Funds  
If there should be large adjustments in revenue or expenditures – it would be helpful if changes would be footnoted.  
Conversation continued with the plans which the Township has to increase the fire coverage to fulltime, inclusive of an additional to the current fire house.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget Revenue for Parkman Township totaling \$1,660,651.52.

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS**

**Munson Township**

1:30 p.m.  
19-Aug-19

Judith Toth, fiscal officer representing Munson Township.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$66,289.51
	Estimated Revenue	\$625,733.00
	Estimated Expense	\$597,586.00
	Estimated 12/31/2020 Cash Balance	\$94,436.51

*Requested*    \$609,494.00    *Approved*        \$625,733.00  
Increase in Local Government Fund and continuation of LGF Supplement

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$151,279.48
	Estimated Revenue	\$729,412.00
	Estimated Expense	\$844,730.00
	Estimated 12/31/2020 Cash Balance	\$35,961.48

*Requested*    \$729,412.00    *Approved*        \$729,412.00

The Auditor's office has certified a 2.1 Mill Renewal - yield \$130,674 at 100% collection for 2019 tax year

<b>Fire Operating &amp; Apparatus Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$1,325,368.00
	Estimated Expense	\$1,325,368.00
	Estimated 12/31/2020 Cash Balance	\$0.00

*Requested*    \$1,325,368.00    *Approved*        \$1,325,368.00

The Auditor's office has certified a 1.75 Mill Renewal - yield \$398,902 at 100% collection for 2019 tax year

**Debt Fund**

**Special Assessments                      No Special Assessments**

**Total millage for Tax Year 2019 (2020 Collection)**

2.00 Inside General Fund  
1.00 Inside Road & Bridge  
2.75 Outside Road & Bridge  
6.05 Outside Fire  
11.80 Total Mills

Undivided Local Government Fund estimates were presented to Ms. Toth.

The Budget Commission observed that based on the budget figures presented that funds are on the decline. The Budget Commission cautioned that adequate funds are needed to support the township's 1<sup>st</sup> quarter expenses (operating and maintenance). They reminded the township that the taxpayer relies on the budget to reflect the financial health of the township. The Budget Commission encouraged the use of a five year plan to identify projects, needs and resources; as data reflects that the township is not accurately projecting estimated balances. Trustee Jim McCaskey shared that he believed that within a year the township should be able to create a 5 year plan. Budget Commission suggested to appropriate funds as they are going to spend; forces proactive strategic planning.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget as presented with revenue for Munson Township totaling \$3,330,115.56.

Voice vote: Two ayes - One nay. Motion carried.

**Prior to Russell Township hearing, Mr. Walder recused himself. Kate Jacob was seated as the Auditor's alternate. Additionally, Mr. Hitchcock had to attend to other commitments and exited the hearings. Caroline Mansfield was seated as the Treasurer's appointed alternate.**



2020 BUDGET HEARINGS

Russell Township

1:40 p.m.  
19-Aug-19  
attended the

Karen Walder, Fiscal officer  
hearing representing Russell Township.

General Fund	Estimated 1/1/2020 Unencumbered Cash Balance		\$854,839.14
	Estimated Revenue		\$1,067,056.34
	Estimated Expense		\$1,397,521.09
	Estimated 12/31/2020 Cash Balance		\$524,374.39
Requested	\$1,051,371.34	Approved	\$1,067,056.34
Increase in Local Government Fund and continuation of LGF Supplement			

Road & Bridge	Estimated 1/1/2020 Unencumbered Cash Balance		\$479,195.77
	Estimated Revenue		\$704,851.12
	Estimated Expense		\$894,259.80
	Estimated 12/31/2020 Cash Balance		\$289,787.09
Requested	\$704,851.12	Approved	\$704,851.12

Fire Fund	Estimated 1/1/2020 Unencumbered Cash Balance		\$703,844.97
	Estimated Revenue		\$1,266,001.92
	Estimated Expense		\$1,216,265.00
	Estimated 12/31/2020 Cash Balance		\$753,581.89
Requested	\$1,266,001.92	Approved	\$1,266,001.92

Police Fund	Estimated 1/1/2020 Unencumbered Cash Balance		\$822,563.66
	Estimated Revenue		\$1,805,483.02
	Estimated Expense		\$1,953,276.28
	Estimated 12/31/2020 Cash Balance		\$674,770.40
Requested	\$1,805,483.02	Approved	\$1,805,483.02

Special Road Fund	Estimated 1/1/2020 Unencumbered Cash Balance		\$223,206.07
	Estimated Revenue		\$790,723.35
	Estimated Expense		\$565,535.33
	Estimated 12/31/2020 Cash Balance		\$448,394.09
Requested	\$782,723.35	Approved	\$790,723.35

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

Debt Fund	Fire Station Bond - Expires 2020		
	Estimated 1/1/2020 Unencumbered Cash Balance		\$474,234.86
	Estimated Revenue		\$106,306.75
	Estimated Expense		\$187,240.00
	Estimated 12/31/2020 Cash Balance		\$393,301.61
Requested	\$106,306.25	Approved	\$106,306.75

\$1,415,000.00 - Fire Station Bond - Refinanced 2012 - amortization on file with Auditor  
Anticipated millage reduction for final two years of levy collection

Total millage for Tax Year 2019 (2020 Collection)	
2.00	Inside General Fund
1.00	Inside Road & Bridge
7.05	Outside Road & Bridge
6.80	Outside Fire
9.45	Outside Police
0.80	Outside Fire Bond This millage will be recalculated when new Values are received
27.10	Total Mills

Undivided Local Government Fund estimates were presented to Ms. Walder.

Reviewed the County Line Rd. project (being done in conjunction with another county) as well as the health care settlement issue; entered a settlement agreement for outstanding claims which approximately 90% of the claims have been settled.

Motion made by James Flaiz, seconded by Kate Jacob, to approve the 2020 Tax Budget as presented with revenue for Russell Township totaling \$10,103,843.32.

Voice vote: Three ayes. Motion carried.

Mr. Walder rejoined hearings. Ms. Jacobs-McClain excused herself.

**2020 BUDGET HEARINGS**

**Russell Park District**

1:50 p.m.  
August 19, 2019

---

**ABSENT**

---

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$	49,317.05
	Estimated Revenue		\$500.00
	Estimated Expense		\$42,150.00
	Estimated 12/31/2020 Cash Balance		<hr/> \$7,667.05

*Requested*

\$8,009.00

*Approved*

\$500.00

*Public Library and Local Government will not be distributed to the park for 2020*

---

<b>Land Purchase</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$52,219.88
	Estimated Revenue		\$0.00
	Estimated Expense		\$5,000.00
	Estimated 12/31/2020 Cash Balance		<hr/> \$47,219.88

*Requested*

\$0.00

*Approved*

\$0.00

---

**Total millage for Tax Year 2019 (2020 Collection)**

---

0.00

Inside General Fund

0.00

Outside Park Park property is being leased by Geauga Park District?

0.00

Total Mills

The Russell Park District did not have anyone appear for their scheduled hearing time. The County Auditor shared that his office received several messages the week prior to the scheduled Budget Hearings from representatives of the Park District to confirm date and time of the hearings. Additionally, the morning of the Budget Hearing, representative for the Russell Park phoned stating that they would not be able to attend the hearing and asked to reschedule for the next day. The Budget Commission acknowledged that this request was not reasonable; Sunshine Law violation and scheduling conflicts.

The Budget Commission reviewed the historical financial data and the current projected expenditures. It was also noted that Russell Park District will not be receiving Undivided Local Government or Library funds in 2020.

Motion made by James Flaiz, seconded by Charles E. Walder, to **NOT** approve the 2020 Tax Budget as presented with revenue for Russell Township 1545 Park District totaling \$102,036.93

Voice vote: Three ayes. Motion carried.

Mr. Flaiz exited the budget hearing to run an errand.

**2020 BUDGET HEARINGS**

<b>Chester Township Park District</b>		2:00 p.m. August 19, 2019
<u>Michael Colagiovanni, fiscal officer</u>		unable to attend
the hearing representing Chester Park District - scheduling conflict (court)		
Estimated 1/1/2020 Unencumbered Cash Balance		\$ 12,023.00
<b>General Fund</b>	Estimated Revenue	\$15,065.00
	Estimated Expense	<u>\$20,000.00</u>
	Estimated 12/31/2020 Cash Balance	\$7,088.00
<i>Requested</i>	<i>\$15,267.00</i>	<i>Approved \$15,065.00</i>
<hr/>		
Estimated 1/1/2020 Unencumbered Cash Balance		\$ -
<b>Reserve Fund</b>	Estimated Revenue	\$0.00
	Estimated Expense	<u>\$0.00</u>
	Estimated 12/31/2020 Cash Balance	\$0.00
<i>Requested</i>	<i>\$0.00</i>	<i>Approved \$0.00</i>
<hr/>		
<u>Total millage for Tax Year 2019 (2020 Collection)</u>		
0.00	Inside General Fund	
0.00	Total Mills	
Any plans to place operating levy on ballot?		

The representative for Chester Township Park was unable to attend last minute scheduling conflict. The Chester Township Park will continue to receive revenue from Public Library Fund and Local Government Fund distributions from the State of Ohio. The Undivided Local Government Fund estimates will be sent to Chester Park District via certified mail.

Budget Commission reviewed the budget presented. Concerns were raised with regard to the historic performance and trends which were observed; declining balances (spending more than what they are bringing in). A letter will be sent via certified mail stating that their attendance is encouraged and expected at future hearings.

Motion by Charles E. Walder, seconded by Caroline Mansfield, to approve that 2020 Tax Budget for Chester Park District totaling \$27,088.00.

Voice vote: Three ayes. Motion carried.

The Certificate of the County Budget Commission (Official Certificate of Estimated Resources for the fiscal year beginning January 1, 2020) to be included in the certified mailing.

**2020 BUDGET HEARINGS**

**Geauga Trumbull Solid Waste District**

2:10 p.m.  
August 19 , 2019

Lisa Rae Smith, Administrative Assistant

attended the

hearing representing Geauga Trumbull Solid Waste District

	Estimated 1/1/2020 Unencumbered Cash Balance	\$ 3,814,208.10
<b>General Operating Fund</b>	Estimated Revenue	\$1,721,429.00
<b>6007</b>	Estimated Expense	\$2,841,750.00
	Estimated 12/31/2020 Cash Balance	\$2,693,887.10

Requested \$1,721,429.00 Approved \$1,721,429.00

<b>Construction Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$50,000.00
<b>6014</b>	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2020 Cash Balance	\$50,000.00

Current Balance \$ 486,332.00

<b>Recycle Ohio Grant</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$2,948.12
<b>6020</b>	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2020 Cash Balance	\$2,948.12

Current Balance \$ 2,948.12

Total millage for Tax Year 2019 (2020 Collection)

0.00	
0.00	
0.00	
0.00	
0.00	Total Mills

Geauga Trumbull Solid Waste District does not receive tax dollars.

Building a new facility in Geauga County approx. cost of 1, 000,000.00 which will also generate future operating costs in 2020.

Motion made by Charles E. Walder, seconded by Caroline Mansfield to approve the 2020 Tax Budget for Geauga Trumbull Solid Waste District totaling \$5,588,585.22.

Voice vote: Three ayes. Motion carried.

**2020 BUDGET HEARINGS**

**West Geauga Recreation District**

2:20 a.m.  
August 19, 2019

Ed Curtis, fiscal officer  
hearing representing West Geauga Recreation District

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$ 3,441.96
	Estimated Revenue	\$67,547.00
	Estimated Expense	\$66,500.00
	Estimated 12/31/2020 Cash Balance	\$4,488.96

<i>Requested</i>	\$66,765.00	Approved	\$67,547.00
Net of tax collection fees?			

<u>Total millage for Tax Year 2019 (2020 Collection)</u>	
0.20	Inside General Fund
0.20	Total Mills

\* Next renewal of levy: consider placing levy for a CONTINUING PERIOD OF TIME

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

Motion made by Caroline Mansfield, seconded by James Flaiz, to approve the 2020 Tax Budget for West Geauga Joint Recreation District totaling \$113,623.89.

Voice vote: Three ayes. Motion carried.

**2020 BUDGET HEARINGS**

**Montville Township**

2:30 a.m.  
August 19, 2019

Karen Hawkins, fiscal officer  
hearing representing Montville Township.

attended the

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$ 24,209.66
	Estimated Revenue	\$138,710.87
	Estimated Expense	\$131,750.00
	Estimated 12/31/2020 Cash Balance	\$31,170.53

*Requestec* \$130,366.87 *Approved* \$138,710.87

*Increase in Local Government Fund and continuation of LGF Supplement*

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$58,473.96
	Estimated Revenue	\$119,004.00
	Estimated Expense	\$166,500.00
	Estimated 12/31/2020 Cash Balance	\$10,977.96

*Requested* \$114,000.00 *Approved* \$119,004.00

*Auditor's Office has certified an additional 1.5 mill Road Levy will yield 79,211 at 100% collection*

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$87,963.76
	Estimated Revenue	\$233,892.00
	Estimated Expense	\$299,900.00
	Estimated 12/31/2020 Cash Balance	\$21,955.76

*Requested* \$223,500.00 *Approved* \$233,892.00

*GCU Fire Truck Loan \$22,184 per year until 2021 Paid from Ambulance Fund?*

**Debt** *OPWC Loan 4,690 per year until 2022 - was not speicified on Budget - Amort Sched?*

**Special Assessments**

No Special Assessments

**Total millage for Tax Year 2019 (2020 Collection)**

1.70	Inside General Fund
1.30	Inside Road & Bridge
1.00	Outside Road & Bridge
5.90	Outside Fire
9.90	Total Mills

Undivided Local Government Fund estimates were presented Ms. Hawkins.

The Budget Commission raised concern over the declining balances in all funds represented. Either new revenue streams need to be found or costs need to be reduced.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2020 Tax Budget as presented with revenue and balances for Montville Township totaling \$829,000.67.

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS****Thompson Park District**

2:40 p.m.

August 19, 2019

Cindy Lausin did not return to

attended the

hearing representing Thompson Park District (attended for Thompson Twp earlier)

Estimated 1/1/2020 Unencumbered Cash Balance	\$ 26,043.00
<b>General Fund</b>	Estimated Revenue
	\$30,160.00
	Estimated Expense
	\$30,550.00
Estimated 12/31/2020 Cash Balance	\$25,653.00

<i>Requested</i>	\$30,975.00	<i>proved</i>	\$30,160.00	<i>PLF increase</i>
------------------	-------------	---------------	-------------	---------------------

*FSL Trust - are payments guaranteed?*Total millage for Tax Year 2019 (2020 Collection)

0.00	Inside General Fund
0.00	Total Mills

Ms. Lausin is the fiscal officer for the Thompson Township Park District. She had a conflict and was unable to attend the scheduled time slot for the park. However, she addressed questions for the park at her earlier appearance representing Thompson Township. The only revenue received is from Local Government and Public Library Funds distribution from State of Ohio.

Motion made by Charles E. Walder, seconded by Caroline Mansfield to approve the 2020 Tax Budget for Thompson Township Park District totaling \$56,203.00.

Voice vote: Three ayes. Motion carried

**2020 BUDGET HEARINGS****Troy Township**

2:50 p.m.

19-Aug-19

Kate Barcikoski, fiscal officer

attended the

hearing representing Troy Township.

<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$194,794.42
	Estimated Revenue	\$176,378.74
	Estimated Expense	<u>\$254,153.00</u>
	Estimated 12/31/2020 Cash Balance	\$117,020.16

Requested \$176,378.74 Approved \$176,378.74 ULGF

**Reduction in TVLR**

<b>Road &amp; Bridge</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$179,446.86
	Estimated Revenue	\$63,026.00
	Estimated Expense	<u>\$183,000.00</u>
	Estimated 12/31/2020 Cash Balance	\$59,472.86

Requested \$63,026.00 Approved \$63,026.00

Auditor has certified a 5.0 Mill Renewal - yield \$183,958 in 2020 if passed

<b>Fire Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance	\$314,265.15
	Estimated Revenue	\$322,516.00
	Estimated Expense	<u>\$393,450.00</u>
	Estimated 12/31/2020 Cash Balance	\$243,331.15

Requested \$322,516.00 Approved \$322,516.00

**Reduction in TVLR**

**Special Assessments** No Special Assessments

2020 TVLR estimate is \$3018

Tangible Personal Property Reimb (TVLR) will end in February 2020 with payment of \$3,018

**Total millage for Tax Year 2019 (2020 Collection)**

2.00 Inside General Fund  
1.00 Inside Road & Bridge  
0.00 Outside Roac Levy Expired  
4.50 Outside Fire  
7.50 Total Mills

Could not certify full amount submitted on budget to Motor Vehicle License fund  
Fund 2231 Permissive tax should not be co mingled with Vehcle License Tax  
Undivided Local Government Fund estimates were presented Ms. Barcikoski.

The Budget Commission inquired about a Permissive Tax -Motor Vehicle Fund. The township acknowledges that funds could not be comingled. The Township just had not yet established the fund in the UAN system.

Budget Commission Observation: balances are declining. Pay close attention.

A discussion arose regarding Tax Anticipation Note and when it's appropriate to budget monies.

Motion made by Caroline Mansfield, seconded by James R. Flaiz to approve the 2020 Tax Budget as presented with revenue for Troy Township totaling \$1,637,603.73.

Voice vote: Three ayes. Motion carried



<b><u>2020 BUDGET HEARINGS</u></b>			
<b>Russell Township Citizens' 511 Park District</b>			3:00 p.m. August 19, 2019
Perry Howland, Vice Chair			attended the
hearing representing Russell Park District			
<b>General Fund</b>	Estimated 1/1/2020 Unencumbered Cash Balance		\$ 4,657.35
	Estimated Revenue		\$6,304.00
	Estimated Expense		\$1,450.00
	Estimated 12/31/2020 Cash Balance		\$9,511.35
<i>Requested</i>	\$2,500.00	<i>Approved</i>	\$6,304.00
Allocation of Public Library Funds added in 2019			
Total millage for Tax Year 2019 (2020 Collection)			
0.00	Inside General Fund		
0.00	Outside Park		
0.00	Total Mills		

Undivided Local Government Fund estimates were presented Mr. Howland.

On April 16, 2019 Director of the Geauga County Library, Ed Warso and on May 16, 2019 Director of the Burton Public Library, Katie Ringenbach signed an amended allocation agreement for the State distribution of Public Library Funds. This new agreement adds the newly created 511 Russell Township Citizens Park. This agreement was presented to the Geauga County Budget Commission.

Ongoing revenue will be from Local Government Fund and Public Library Fund distributions from the State of Ohio.

The Budget Commission explained the allocation of Undivided Local Government and the Library Fund. The Russell Township Citizen's Park is working on catching-up the mechanics of the financials, by submitting 2019 appropriations and establishing proper encumbrances. The Geauga County Auditor offered assistance as the park moves forward.

Motion by James Flaiz, seconded by Charles E. Walder, to approve the 511 Russell Township Citizen's Park 2020 Tax Budget for Chester Park District totaling \$10,961.35.

Voice vote: Three ayes. Motion carried.

Undivided Local Government Fund estimates were presented to Mr. Gorton.

The Geauga County tax budget will be amended and re-submitted for review and approval. Measures have been taken to re-align monies, creating a realistic beginning cash balance in the General Fund.

Motion made by James R. Flaiz, second by Charles E. Walder to have a special meeting on August 26, 2019 at 10:30 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. For the purpose: To Consider and vote on the amended Geauga County Budget and any other business.

Voice vote, Three ayes. Motion carried

Motion made by James R. Flaiz, second by Charles E. Walder to table the vote on the Geauga County Budget.

Voice vote, Three ayes. Motion carried

Being no further business to conduct it was moved by Charles E. Walder to recess the 2020 at 3:27 p.m.

**2020 Tax Budget Hearing will reconvene on August 26, 2019 at 10:30 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio.**

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission

