

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, August 17, 2020 at 9:00 a.m. at the Geauga County Offices, 470 Center Street, Building 8-Meeting Room, Chardon, Ohio. The option of virtual attendance was offered to taxing district with “special circumstances” Location was chosen to offer proper social distancing based on health and safety guidelines issued due to COVID-19.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Compliance Officer, Kate Jacobs-McClain. Also Present: Fiscal Office Manager, Pamela McMahan, Deputy Auditors: Tammy Most, and Kristen Sinatra

Special Meeting advertised: 2021 Tax Budget Hearings & Regular Business

Auditor Walder calls the 2021 Tax Budget Hearings to order at 9:00 a.m.

Budget Hearings

2021 TAX BUDGET HEARINGS

**Bainbridge Township**

9:00 a.m.  
August 17, 2020

Janice Sugarman, fiscal officer

hearing representing Bainbridge Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$	1,239,944.38
	Estimated Revenue		\$	1,263,978.00
	Estimated Expense		\$	2,176,633.55
	Estimated 12/31/2021 Cash Balance		\$	327,288.83

<i>Requested</i>	<i>\$1,267,433.28</i>	<i>Approved</i>	<i>\$1,263,978.00</i>
	<i>Local Government 95%</i>		

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$1,550,134.40
	Estimated Revenue		\$3,199,636.00
	Estimated Expense		\$4,691,500.00
	Estimated 12/31/2021 Cash Balance		\$ 58,270.40

<i>Requested</i>	<i>\$3,149,635.00</i>	<i>Approved</i>	<i>\$3,199,636.00</i>
	<i>50K Transfer in</i>		
	<i>Snow Plow Contract with Engineer's office.</i>	<i>2. mill Renewal</i>	

<b>Police Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$2,578,433.03
	Estimated Revenue		\$3,837,906.95
	Estimated Expense		\$4,375,000.00
	Estimated 12/31/2020 Cash Balance		\$ 2,041,339.98

<i>Requested</i>	<i>\$3,837,908.00</i>	<i>Approved</i>	<i>\$3,837,906.95</i>
------------------	-----------------------	-----------------	-----------------------

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$1,853,793.27
	Estimated Revenue		\$2,337,395.00
	Estimated Expense		\$3,499,450.00
	Estimated 12/31/2021 Cash Balance		\$ 691,738.27

<i>Requested</i>	<i>\$2,337,396.00</i>	<i>Approved</i>	<i>\$2,337,395.00</i>
------------------	-----------------------	-----------------	-----------------------

Special assessments (lighting)  
Budget reflects collection of \$ 8,600.00

Total millage for Tax Year 2020 (2021 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

James Flaiz joined the meeting at 9:08.

A general discussion arose regarding carryover balances and the need to have estimated revenue more accurately align with actual ending balances. It appears the revenues are going up with no plan to spend them. The ending cash balances in the General and Road and Bridge Funds is



ending up quite a bit higher each year than what the budget lists. Ms. Sugarman said there were projects scheduled that did not happen due to unforeseen circumstances. The Commission asked if a 5 year project list was provided. Ms. Sugarman agreed to provide a 5 year project list.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2021 Tax Budget as presented with revenue and balances for Bainbridge Township totaling \$23,334,044.21.

Voice vote: Two ayes. Motion carried. (CP Hitchcock voted – No)

### 2021 BUDGET HEARINGS

#### **Geauga County Public Library**

9:10 a.m.  
August 17, 2020

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

attended the

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$	3,118,659.00
	Estimated Revenue			\$8,246,313.43
	Estimated Expense			<u>\$8,999,500.00</u>
	Estimated 12/31/2021 Cash Balance			\$2,365,472.43

<i>Requested</i>	\$8,079,668.00	<i>Approved</i>	\$8,246,313.43
	Difference is PLF Estimate		

<b>Debt Service Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$1,171,475.00
	Estimated Revenue		\$1,432,802.00
	Estimated Expense		<u>\$1,402,750.00</u>
	Estimated 12/31/2021 Cash Balance		\$1,201,527.00

<i>Requested</i>	\$1,432,801.00	<i>Approved</i>	\$1,432,802.00
------------------	----------------	-----------------	----------------

<b>Building &amp; Repair Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$2,092,204.00
	Estimated Revenue		\$270,000.00
	Estimated Expense		<u>\$320,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$2,042,204.00

<i>Requested</i>	\$250,000.00	<i>Approved</i>	\$270,000.00	transfer from GF
------------------	--------------	-----------------	--------------	------------------

<b>Capital Improvement Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$4,056,843.00
	Estimated Revenue		\$120,000.00
	Estimated Expense		<u>\$825,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$3,351,843.00

<i>Requested</i>	\$120,000.00	<i>Approved</i>	\$120,000.00
------------------	--------------	-----------------	--------------

#### Total millage for Tax Year 2020 (2021 Collection)

2.00	General Fund
0.50	2017 Bond Levy
<u>2.50</u>	Total Mills

Ms. Havlin, Mr. Warso, and Ms. Karen Delano, President of Geauga Public Library Board joined via WebEx.

A question was raised by the Commission asking what the plan was for the cash accumulating in the Building and Repair Fund. Ms. Havlin responded they are saving for needed building repairs.

Motion made by C.P. Hitchcock, seconded by James Flaiz to approve the 2021 Tax Budget as presented with revenue and balances for the County Library totaling \$20,488,296.43.

Voice vote: Three ayes. Motion carried

**2021 BUDGET HEARINGS**

**Burton Public Library**

9:20 a.m.  
August 17, 2020

Becky Herrick, fiscal officer  
hearing representing Burton Public Library.

attended the

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	92,187.77
	Estimated Revenue		\$862,493.00
	Estimated Expense		<u>\$832,829.89</u>
	Estimated 12/31/2021 Cash Balance		\$121,850.88

Requested	\$864,854.00	Approved	\$862,493.00
Difference is with adj in PLF estimated value from 8/25/19 and 95 % collection			

<b>Debt Service</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2021 Cash Balance		\$0.00

Requested	\$0.00	Approved	\$0.00
-----------	--------	----------	--------

**No Debt at this time**

**Total millage for Tax Year 2020 (2021 Collection)**

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

Katie Ringenbach, Director was also in attendance.

The Commission noted that the ending balance in the General Fund will not be enough to cover the 1<sup>st</sup> quarter salaries and benefits. Ms. Herrick noted that they are trying to set aside money in preparation for unforeseen COVID-19 expenses and shortfalls in funding that may arise. She also noted that their staffing has decreased slightly.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2021 Tax Budget as presented with revenue and balances for Burton Public Library totaling \$1,011,354.69

Voice vote: Three ayes. Motion carried



**2021 BUDGET HEARINGS****Auburn Township**9:30 a.m.  
August 17, 2020**Fredrick May, fiscal officer**

attended the

hearing representing Auburn Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	271,964.36
	Estimated Revenue		\$598,606.74
	Estimated Expense		\$751,612.97
	Estimated 12/31/2021 Cash Balance		\$118,958.13

<i>Requested</i>	<i>\$587,626.74</i>	<i>Approved</i>	<i>\$598,606.74</i>
	UDLG estimated lower		

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$330,476.11
	Estimated Revenue		\$1,497,598.66
	Estimated Expense		\$1,638,457.08
	Estimated 12/31/2021 Cash Balance		\$189,617.69

<i>Requested</i>	<i>\$1,496,597.60</i>	<i>Approved</i>	<i>\$1,497,598.66</i>
------------------	-----------------------	-----------------	-----------------------

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$127,224.66
	Estimated Revenue		\$753,199.43
	Estimated Expense		\$878,915.24
	Estimated 12/31/2021 Cash Balance		\$1,508.85

<i>Requested</i>	<i>\$738,468.90</i>	<i>Approved</i>	<i>\$753,199.43</i>
	Includes 75K a transfer in from General Fund		

<b>Debt Fund</b>	<i>Truck Debt -</i>	<i>Need amortization schedule for New Truck Debt</i>
	<i>Fire Station Renovation USDA Bond \$154,041 - paid from Fire Fund</i>	
	<i>New Road Garage Improvement Debt - 123,360.54 from Road &amp; Bridge Fund</i>	

**Special Assessments**

No Special Assessments

**Total millage for Tax Year 2020 (2021 Collection)**

1.40	Inside General Fund
1.60	Inside Road & Bridge
5.00	Outside Road & Bridge
3.50	Outside Fire & EMS
11.50	Total Mills

Amortization schedules for Fire Station, Road Garage &amp; Truck Payment don't match Debt Fund

General discussion noted that the ending cash balance in the Fire Fund is extremely low. There were questions about why all fund ending balances submitted in past budgets were way off from the actual balances submitted at year end. Mr. May said that the cash balance in the Fire Fund was impacted by the hiring of a Fire Chief and purchase of a new truck.

Additionally, the Commission was concerned that the transfers in/out for 2020 are not in balance which impacts the projected beginning balances of 2021. This needs to be corrected before the budget can be approved.

Motion made by C.P. Hitchcock, seconded by Charles Walder to approve the 2021 Tax Budget as presented with revenue and balances for Auburn Township totaling \$4,271,283.05.

Voice vote: One aye. Motion did not carry. (CP Hitchcock & James Flaiz vote: - No)

The 2021 Budget was not approved. The Commission requested that Mr. May appear at the next scheduled Commission meeting scheduled for August 31, 2020 to re-submit the budget with the recommended changes.

**2021 BUDGET HEARINGS****Burton Township**9:40 a.m.  
August 17, 2020**Shelley McDermott, fiscal officer**

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	182,191.49
	Estimated Revenue		\$215,711.00
	Estimated Expense		\$248,500.00
	Estimated 12/31/2021 Cash Balance		\$149,402.49

<i>Requested</i>	<i>\$217,071.00</i>	<i>Approved</i>	<i>\$215,711.00</i>
	<i>Local Government 95%</i>		

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$289,293.41
	Estimated Revenue		\$380,054.00
	Estimated Expense		\$423,500.00
	Estimated 12/31/2021 Cash Balance		\$245,847.41

<i>Requested</i>	<i>\$380,054.00</i>	<i>Approved</i>	<i>\$380,054.00</i>
------------------	---------------------	-----------------	---------------------

*Auditor has certified a Renewal of a 3.00 Mill Road & Bridge Levy one year early.*

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$245,150.35
	Estimated Revenue		\$250,320.32
	Estimated Expense		\$255,000.00
	Estimated 12/31/2021 Cash Balance		\$240,470.67

<i>Requested</i>	<i>\$250,320.00</i>	<i>Approved</i>	<i>\$250,320.32</i>
------------------	---------------------	-----------------	---------------------

*Auditor has certified a Renewal of a 1.00 Mill Fire & EMS Levy one year early***Debt Fund**      No Debt**Special Assessments**

No Special Assessments

**Total millage for Tax Year 2020 (2021 Collection)**

2.00	Inside General Fund
1.00	Inside Road & Bridge
4.10	Outside Road & Bridge
3.25	Outside Fire & Emerg
10.35	Total Mills

The Commission was concerned that the actual ending cash balances remain higher at the end of the year than what is indicated in the budget. Ms. McDermott stated that they will try and do better but one of the road projects in particular were supplemented by OPWC money so the levied money was not spent.

Motion made by C.P. Hitchcock, seconded by Charles Walder to approve the 2021 Tax Budget as presented with revenue and balances for Burton Township totaling \$1,704,794.48

Voice vote: Three ayes. Motion carried



**2021 BUDGET HEARINGS****Chardon Township**

9:50 a.m.

August 17, 2020

Ilona Daw-Krizman, Fiscal Officer

attended the

hearing representing Chardon Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$33,394.82
	Estimated Revenue	\$295,970.74
	Estimated Expense	<u>\$352,328.13</u>
	Estimated 12/31/2021 Cash Balance	<b>(\$22,962.57)</b>

<i>Requested</i>	\$368,548.80	<i>Approved</i>	\$295,970.74
------------------	--------------	-----------------	--------------

Used figure from Schedule B but did not break out Homestead exemption instead duplicated  
UDLG 95%

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$200,328.18
	Estimated Revenue	\$523,139.00
	Estimated Expense	<u>\$677,591.09</u>
	Estimated 12/31/2021 Cash Balance	<u>\$45,876.09</u>

<i>Requested</i>	\$594,071.23	<i>Approved</i>	\$523,139.00
------------------	--------------	-----------------	--------------

Used figure from Schedule B but did not break out Homestead exemption instead duplicated

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$33,082.84
	Estimated Revenue *	\$539,674.00
	Estimated Expense	<u>\$587,732.00</u>
	Estimated 12/31/2021 Cash Balance	<b>(\$14,975.16)</b>

<i>Requested</i>	\$594,827.84	<i>Approved</i>	\$539,674.00
------------------	--------------	-----------------	--------------

*Auditor certified revenue 2.5 mill renewal levy one year early*

Used figure from Schedule B but did not break out Homestead exemption instead duplicated

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

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

**Total millage for Tax Year 2020 (2021 Collection)**

1.00	Inside General Fund
1.70	Inside Road & Bridge
2.00	Outside Road & Bridge
3.50	Outside Fire
8.20	Total Mills

Trustee Mike Brown was also in attendance.

The Commission questioned why there is a growing cash balance for the Fire Fund if it all goes to a contract? Mr. Brown answered that the EMS billing is variable making it difficult to predict revenue and plan for expenses. The plan is over the next 3 years to adjust the levies in the Fire Fund.

It was suggested to use the UAN – Uniform Accounting Network – to generate and complete the Schedule A and B in order to complete your budget. Additionally, it is advisable to break out the Homestead/Rollback amount from the Property Tax amount which prevents falsely inflating revenue due to duplication of the Homestead/Rollback revenue as well as identifying the revenue as coming from two different sources.

Motion made by James Flaiz, seconded by C.P. Hitchcock to **table vote** on the 2021 Tax Budget as presented with revenue and balances for Chardon Township totaling \$2,198,085.98.

Voice vote: Three ayes. Motion approved.  
2021 Budget – Tabled vote

The Commission requested Ms. Daw-Krizman to re-submit her budget with ending balances that are not negative, and the accompanying schedules by the next scheduled meeting August 31, 2020. Ms. Daw-Krizman agreed. The Commission agreed that attendance would not be required on August 31, 2020.



**2021 BUDGET HEARINGS**

Claridon Township				10:00 a.m. August 17, 2020
Paula Jolly, fiscal officer representing Claridon Township.				attended
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$ 396,031.80
	Estimated Revenue			\$269,472.00
	Estimated Expense			\$247,725.00
	Estimated 12/31/2021 Cash Balance			\$417,778.80
Requested	\$260,397.00	Approved	\$269,472.00	
	UDLG	95%		
Road & Bridge	Estimated 1/1/2021 Unencumbered Cash Balance			\$94,656.79
	Estimated Revenue			\$123,675.00
	Estimated Expense			\$205,025.00
	Estimated 12/31/2021 Cash Balance			\$13,306.79
Requested	\$123,675.00	Approved	\$123,675.00	
	resume collection of 2.4 mill road levy			
Fire Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$213,427.20
	Estimated Revenue			\$321,050.00
	Estimated Expense			\$391,535.00
	Estimated 12/31/2021 Cash Balance			\$142,942.20
Requested	\$321,050.00	Approved	\$321,050.00	
2018 2.3 Mill Fire & EMS was reduced to .54 as discussed.				
Debt Fund	No Debt			
Special Assessments	No Special Assessments			
Total millage for Tax Year 2020 (2021 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)			
4.29	Outside Fire (Includes Aquilla Village)			
9.69	Total Mills			

Trustee Jonathan Tiber was also in attendance.

The large ending cash balance in General Fund will partly be used to transfer to the Road & Bridge Fund for upcoming projects. Mr. Tiber did not have a specific dollar amount that will be transferred or date when the transfer will occur.

The question of paving/widening Taylor Wells Road was again raised. This has been an ongoing project since 2012. "Why is this project taking so long?" questioned the Commission. Again, Mr. Tiber answered that they are paying as they go and it is taking longer than they expected. In 2019 the township spent 240,000 towards the ditching, trees, and culverts. The unapproved plan is to pave Taylor Wells in 2023 at a cost of 1,000,000.00.

The Fire levies have been reduced/adjusted as promised last year, per Mr. Tiber.

The Commission asked about the impact of Aquilla Village leaving the Township. Trustee, Tiber answered that his belief is that Aquilla Village will be impacted more significantly than Claridon Township.

Why was inside millage shifted to General Fund from Road & Bridge when the money is needed in Road & Bridge for the Taylor Wells project? Discussion ensued. Mr. Tiber indicated the revenue was needed at the time in the General Fund desperately. The Commission suggested funds now should be transferred to the Road & Bridge fund so that the General Fund ending cash balance is not excessively high.

Motion made by Charles Walder seconded by James Flaiz to approve the 2021 Tax Budget as presented with revenue and balances for Claridon Township totaling \$1,857,645.36

Voice vote: Two ayes. Motion carried. (C.P. Hitchcock voted: No)



**2021 BUDGET HEARINGS****Hambden Township**10:10 a.m.  
August 17, 2020Mike Romans, Fiscal Officer

attended the

hearing representing Hambden Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	188,015.80
	Estimated Revenue		\$292,577.00
	Estimated Expense		\$340,257.00
	Estimated 12/31/2021 Cash Balance		\$140,335.80

<i>Requested</i>	\$279,530.00	<i>Approved</i>	\$292,577.00
	UDLG 95%		

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$10,431.71
	Estimated Revenue		\$436,074.00
	Estimated Expense		\$437,100.00
	Estimated 12/31/2021 Cash Balance		\$9,405.71

<i>Requested</i>	\$436,074.00	<i>Approved</i>	\$436,074.00
------------------	--------------	-----------------	--------------

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$302,080.42
	Estimated Revenue		\$614,407.00
	Estimated Expense		\$731,451.43
	Estimated 12/31/2021 Cash Balance		\$185,035.99

<i>Requested</i>	\$614,408.00	<i>Approved</i>	\$614,407.00
------------------	--------------	-----------------	--------------

*Auditor has certified Renewal of 1.5 mill Fire Levy - Yield 187,897 1year early*

<b>Park Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$21,910.18
	Estimated Revenue		\$45,450.00
	Estimated Expense		\$63,300.00
	Estimated 12/31/2021 Cash Balance		\$4,060.18

<i>Requested</i>	\$45,722.00	<i>Approved</i>	\$45,450.00
------------------	-------------	-----------------	-------------

<b>Permanent Improvement</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$206,947.58
	Estimated Revenue		\$95,201.00
	Estimated Expense		\$268,500.00
	Estimated 12/31/2021 Cash Balance		\$33,648.58

<i>Requested</i>	\$95,201.00	<i>Approved</i>	\$95,201.00
------------------	-------------	-----------------	-------------

**Debt Fund** No Debt**Special Assessments**

No Special Assessments

**Total millage for Tax Year 2020 (2021Collection)**

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
0.25	Outside Park
11.35	Total Mills

Scott Yamomto, Trustee was also in attendance.

Mr. Romans replied in response to a question from the Commission regarding the ending cash balance in the Park Fund, that a flooding mitigation project will be completed this year at a cost of 35,000.00. Phase 2 will occur next year if the first phase is not successful.

Mr. Romans also said he would be sitting down with the Trustees and Department Heads in the coming weeks to create a 5 year plan, so that he may budget more accurately.

They also questioned the high ending cash balance in the Fire Fund. Mr. Romans answered they are saving for a new truck.

Motion made by Charles Walder, seconded by C.P. Hitchcock, to approve the 2021 Tax Budget as presented with revenue and balances for Hambden Township totaling \$2,519,015.90

Voice vote: Three ayes. Motion carried



**2021 BUDGET HEARINGS**

<b>Huntsburg Township</b>				10:20 a.m. August 17, 2020	
<b>Michel Saunders, Fiscal Officer</b>				attended the	
hearing representing Huntsburg Township.					
<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance				\$66,516.82
	Estimated Revenue				\$299,533.40
	Estimated Expense				\$349,175.00
	Estimated 12/31/2021 Cash Balance				\$16,875.22
<i>Requested</i>	\$291,938.40		<i>Approved</i>	\$299,533.40	
	UDLG 95%				
<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance				\$58,935.81
	Estimated Revenue				\$389,646.00
	Estimated Expense				\$447,550.00
	Estimated 12/31/2021 Cash Balance				\$1,031.81
<i>Requested</i>	\$434,646.00		<i>Approved</i>	\$389,646.00	
	<i>Doubled homestead amount 45,000.00</i>				
<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance				\$68,807.67
	Estimated Revenue				\$0.00
	Estimated Expense				\$133,000.00
	Estimated 12/31/2021 Cash Balance				(\$64,192.33)
<i>Requested</i>	\$98,848.00		<i>Approved</i>	\$0.00	
	<i>Doubled Homestead Exemption 10,000.00</i>				
	<i>The Auditor has certified a 1.5 mill Fire &amp; EMS Renewal levy that will yield 93.525.</i>				
<b>Debt Fund</b>	<b>Bond Retirement</b>				
	<b>Debt Service of \$33,644 is listed as special assessment</b>				
<b>Special Assessments</b>					
<b>Total millage for Tax Year 2020 (2021 Collection)</b>					
1.70	Inside General Fund				
1.30	Inside Road & Bridge				
4.50	Outside Road & Bridge				
0.00	Outside Fire				
7.50	Total Mills				

Trustee Nancy Saunders was also in attendance.

The Commission noted that transfers in/out do not balance. This needs to be corrected.

The Budget Commission advised that the Permissive Motor Vehicle Fund needs to be created. They need to see this fund established in next year’s budget.

Motion made by James R. Flaiz, seconded by Charles E. Walder, to approve the 2021 Tax Budget as presented with revenue and balances for Huntsburg Township totaling \$1,186,397.37.

Voice vote: Three ayes. Motion carried

**2021 BUDGET HEARINGS**

<b>Geauga County Park District</b>		10:30 a.m. August 17, 2020	
<b>Gloria Freno, Finance Manager and John Oros, Director</b>		attended the	
hearing representing Geauga County Park District.			
<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	3,994,336.00
	Estimated Revenue		\$6,891,580.00
	Estimated Expense		<u>\$8,084,333.00</u>
	Estimated 12/31/2021 Cash Balance		\$2,801,583.00
<i>Requested</i>	\$8,872,860.00	<i>Approved</i>	\$8,891,580.00
Difference in UDLG			
<b>Construction Fund Q41</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$976,459.00
	Estimated Revenue		\$2,068,813.00
	Estimated Expense		<u>\$2,771,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$274,272.00
<i>Requested</i>	\$2,068,813.00	<i>Approved</i>	\$2,068,813.00
<b>Retirement Reserve Fund RRA</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$59,307.00
	Estimated Revenue		\$500.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2021 Cash Balance		\$59,807.00
<i>Requested</i>	\$500.00	<i>Approved</i>	\$500.00
<b>Capital Reserve</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$488,386.00
	Estimated Revenue		\$6,500.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2021 Cash Balance		\$494,886.00
<i>Requested</i>	\$6,500.00	<i>Approved</i>	\$6,500.00
<b>K-9 Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$1,535.00
	Estimated Revenue		\$1,500.00
	Estimated Expense		<u>\$1,500.00</u>
	Estimated 12/31/2021 Cash Balance		\$1,535.00
<i>Requested</i>	\$1,500.00	<i>Approved</i>	\$1,500.00
<b>Total millage for Tax Year 2020 (2021 Collection)</b>			
0.70	1986 Last collection year - 2026		
0.90	2000 Last collection year - 2040 renewed w/reduction to begin 2021		
1.00	2013 Last collection year - 2033		
2.60	Total Mills		

Howard Bates and Todd Hicks were also in attendance.

The budget submitted in the spreadsheets did not match the budget submitted and created in the NewWorld application. Please submit the budget next year using NewWorld. Additionally, the NewWorld budget did not have beginning balances. If possible correct this by next year so the budget will be submitted from and tracked in NewWorld.

Discussion ensued surrounding requiring additional departments within the county who operate using levied dollars to submit a budget each year just as this department does. The Commission will be requiring JFS, MRDD, Engineers, Health, Children’s Services, and Aging to submit a budget beginning next year.

Motion made by C.P. Hitchcock, seconded by James R. Flaiz to approve the 2021 budget, in the amount of \$14,488,916.00.

Voice vote: Three ayes. Motion carried.



**2021 BUDGET HEARINGS****Middlefield Township**10:50 a.m.  
August 17, 2020  
attended the**Mary Ann Pierce, Fiscal Officer**

hearing representing Middlefield Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		118,007.51
	Estimated Revenue		192,281.00
	Estimated Expense		136,150.00
	Estimated 12/31/2021 Cash Balance		<u>174,138.51</u>
<i>Requested</i>	<b>\$215,717.00</b>	<i>Approved</i>	<b>\$192,281.00</b>
<i>ULGF was overstated plus estimated at 98% collection</i>			
<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		579,723.62
	Estimated Revenue		539,571.00
	Estimated Expense		<u>527,750.00</u>
	Estimated 12/31/2021 Cash Balance		<u>591,544.62</u>
<i>Requested</i>	<b>\$539,571.00</b>	<i>Approved</i>	<b>\$539,571.00</b>
<b>Ambulance Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		341,326.83
	Estimated Revenue		117,114.00
	Estimated Expense		<u>90,000.00</u>
	Estimated 12/31/2021 Cash Balance		<u>368,440.83</u>
<i>Requested</i>	<b>\$117,114.00</b>	<i>Approved</i>	<b>\$117,114.00</b>

**Debt Fund**      No Debt**Special Assessments**      No Special Assessments**Total millage for Tax Year 2020 (2021 Collection)**

1.30	Inside General Fund
1.70	Inside Road & Bridge
5.00	Outside Road & Bridge
1.60	Outside Ambulance
<u>9.60</u>	<b>Total Mills</b>

Middlefield Township representatives Trustee Paul Porter and Fiscal Officer Mary Ann Pierce attended the scheduled Budget Hearing. The Commission questioned why they have not requested any of the CARES Act funding. Ms. Pierce stated they did not have a need for it. The Commission noted that sub-grant agreements are an option so they can use the money to possibly help the Fire Company.

The Commission recommended that they keep their old levies as long as possible to keep the State contributing a portion of the revenue.

Motion made by Charles Walder, seconded by C.P. Hitchcock to approve the 2021 budget, in the amount of \$2,233,495.20

Voice vote: Three ayes. Motion carried.

**2021 BUDGET HEARINGS****Thompson Township**11:00 a.m.  
August 17, 2020  
attended theCindy Lausin, fiscal officer

hearing representing Thompson Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	160,679.85
	Estimated Revenue		\$120,949.00
	Estimated Expense		\$119,173.00
	Estimated 12/31/2021 Cash Balance		\$162,455.85

<i>Requested</i>	\$114,052.00	<i>Approved</i>	\$120,949.00
------------------	--------------	-----------------	--------------

*HB 49 Local Gov. not included*

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$52,495.97
	Estimated Revenue		\$237,672.00
	Estimated Expense		\$259,920.00
	Estimated 12/31/2021 Cash Balance		\$30,247.97

<i>Requested</i>	\$237,672.00	<i>Approved</i>	\$237,672.00
------------------	--------------	-----------------	--------------

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$127,354.54
	Estimated Revenue		\$158,985.00
	Estimated Expense		\$238,655.00
	Estimated 12/31/2021 Cash Balance		\$45,684.54

<i>Requested</i>	\$158,985.00	<i>Approved</i>	\$158,985.00
------------------	--------------	-----------------	--------------

*Auditor has certified a 1.75 Mill Renewal Levy - yield \$95,934 - one year early*

<b>Police Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$121,001.08
	Estimated Revenue		\$98,068.00
	Estimated Expense		\$97,985.00
	Estimated 12/31/2021 Cash Balance		\$121,084.08

<i>Requested</i>	\$109,569.00	<i>Approved</i>	\$98,068.00
------------------	--------------	-----------------	-------------

*Submitted revenues appear to have added Homestead exemption twice***Debt Fund**      No Debt**Special Assessments**

Budget reflects we are to collect \$1,200 in street light assessments  
Resolution was received and is on file in real estate

**Total millage for Tax Year 2020 (2021 Collection)**

1.50	Inside General Fund
1.20	Inside Road & Bridge
3.35	Outside Road & Bridge
3.45	Outside Fire
3.00	Outside Police
12.50	Total Mills

The Budget Commission expressed concern that there is excess revenue. If there is a plan to save for a project please present that plan. Ms. Lausin explained that there have been employee/staff issues that have caused them to feel the need to save money to cover expenses.

Motion made by C.P. Hitchcock, seconded by James Flaiz, to approve the 2021 Tax Budget as presented with revenue and balances for Thompson Township totaling \$1,222,286.60

Voice vote: Three ayes. Motion carried



**2021 BUDGET HEARINGS****Thompson Park District**11:10 a.m.  
August 17, 2020**Cindy Lausin**

attended the

hearing representing Thompson Park District

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	28,900.00
	Estimated Revenue		\$22,351.76
	Estimated Expense		<u>\$25,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$26,251.76
<i>Requested</i>	\$22,075.00	<i>Approved</i>	\$22,351.76

**Total millage for Tax Year 2020 (2021 Collection)**

0.00	Inside General Fund
0.00	Total Mills

Motion made by James Flaiz, seconded by C.P. Hitchcock to approve the 2021 Tax Budget as presented with revenue and balances for Thompson Township Park District totaling \$51,251.76

Voice vote: Three ayes. Motion carried

**2021 BUDGET HEARINGS****Newbury Township**

Reconvened

11:20:00 AM  
August 17, 2020**Beverly, Sustar, Fiscal Officer**

attended the

hearing representing Newbury Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	258,356.84
	Estimated Revenue		\$320,487.00
	Estimated Expense		<u>\$519,281.00</u>
	Estimated 12/31/2021 Cash Balance		\$59,562.84
<i>Requested</i>	\$313,874.90	<i>Approved</i>	\$320,487.00
	<i>Adj to UDLG</i>		<i>UDLG 95%</i>

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$158,193.29
	Estimated Revenue		\$274,015.00
	Estimated Expense		<u>\$331,610.00</u>
	Estimated 12/31/2021 Cash Balance		\$100,598.29
<i>Requested</i>	\$274,015.00	<i>Approved</i>	\$274,015.00

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$52,391.43
	Estimated Revenue		\$263,282.00
	Estimated Expense		<u>\$270,200.00</u>
	Estimated 12/31/2021 Cash Balance		\$45,473.43
<i>Requested</i>	\$263,349.00	<i>Approved</i>	\$263,282.00

<b>Road Improvement Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$140,619.64
	Estimated Revenue		\$656,638.00
	Estimated Expense		<u>\$732,550.00</u>
	Estimated 12/31/2021 Cash Balance		\$64,707.64
<i>Requested</i>	\$656,639.00	<i>Approved</i>	\$656,638.00

**Debt Fund**      None**Special Assessments**

No Special Assessments

**Total millage for Tax Year 2020 (2021 Collection)**

0.80	Inside General Fund
1.60	Inside Road & Bridge
3.90	Outside Road District
1.60	Outside Fire
7.90	Total Mills

The Budget Commission was pleased with the budget.

Motion made by Charles Walder seconded by C.P. Hitchcock to approve the 2021 Tax Budget for Newbury Township Totaling \$2,454,187.31.

Voice vote: Three ayes. Motion carried.

**2021 BUDGET HEARINGS**

<b>Chester Township</b>		11:30am
		August 17, 2020
<u>Patricia Jarrett, Fiscal Officer</u>		attended the
hearing representing Chester Township.		
<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$ 718,178.18
	Estimated Revenue	\$689,101.00
	Estimated Expense	\$885,891.37
	Estimated 12/31/2021 Cash Balance	\$519,385.81
<i>Requested</i>	<i>\$677,523.00</i>	<i>Approved \$689,101.00</i>
<i>Used 2020 UDLG/HB49 numbers at 95%</i>		
<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$753,748.90
	Estimated Revenue	\$2,088,076.00
	Estimated Expense	\$2,748,181.97
	Estimated 12/31/2021 Cash Balance	\$93,662.93
<i>Requested</i>	<i>\$2,088,076.08</i>	<i>Approved \$2,088,076.00</i>
<i>Auditor's Office has certified 2.5 Mill Road &amp; Bridge Renewal Levy - Will yield 910,583</i>		
<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$385,052.87
	Estimated Revenue	\$1,942,180.00
	Estimated Expense	\$1,996,070.00
	Estimated 12/31/2021 Cash Balance	\$331,142.87
<i>Requested</i>	<i>\$1,942,161.12</i>	<i>Approved \$1,942,160.00</i>
<b>Police Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$491,054.51
	Estimated Revenue	\$1,593,864.85
	Estimated Expense	\$1,967,419.00
	Estimated 12/31/2021 Cash Balance	\$117,500.36
<i>Requested</i>	<i>\$1,593,863.85</i>	<i>Approved \$1,593,864.85</i>
<i>Auditor's Office has certified .50 Mill Police Renewal Levy - Will yield 114,430</i>		
<b>Debt Fund</b>	No Debt	
<b>Special Assessments</b>	Does the real estate office have a current resolution?	
<b><u>Total millage for Tax Year 2020 (2021 Collection)</u></b>		
1.50	Inside General Fund	
1.50	Inside Road & Bridge	
0.00	Inside Park	
5.00	Outside Road & Bridge	
6.97	Outside Police	
6.25	Outside Fire	
21.22	Total Mills	

Chester Township called their special meeting to order. Trustees Ken Radtke and Walter Claypool were present. Trustee Joseph Mazzurco was absent.

The Budget Commission was concerned that the ending balances in the Fire and Road & Bridge Funds will not cover expenses for 1<sup>st</sup> quarter 2021. They also were concerned as to why there is no revenue entered for the Permissive Motor Vehicle fund. The greatest concern however was that the transfers in and out do not balance for the current budget year 2020. This will cause the ending balances to be off for 2021. As a result, the Commission suggested tabling the 2021 budget so that it may be re-submitted with the errors corrected.

Motion made by Charles E. Walder, seconded by C.P. Hitchcock to table the 2021 Tax Budget for Chester Township Totaling \$9,952,980.92.

Voice vote: Three ayes. Motion carried.

Chester Township completed their special meeting and adjourned.



2021 BUDGET HEARINGS

City of Chardon

11:40 a.m.  
August 17, 2020

Mate Rogonjic, Fiscal Officer

attended the

hearing representing City of Chardon. Via WebEx

General Fund

Estimated 1/1/2021 Unencumbered Cash Balance

\$ 6,372.00

Estimated Revenue

\$8,348,355.00

Estimated Expense

\$8,271,055.00

Estimated 12/31/2021 Cash Balance

\$83,672.00

Requested

\$8,326,574.00

Approved

\$8,348,355.00

ULGF - State & Co.

HB166 restores direct pay of Local Govt Funds to Municipalitie thru June 2021 certifying 95% plus UDLG

Police Levy

Estimated 1/1/2021 Unencumbered Cash Balance

\$28,005.00

Estimated Revenue

\$179,073.00

Estimated Expense

\$201,670.00

Estimated 12/31/2021 Cash Balance

\$5,408.00

Requested

\$179,073.00

Approved

\$179,073.00

Fire and Ambulance

Estimated 1/1/2021 Unencumbered Cash Balance

\$525,481.00

Estimated Revenue

\$838,707.00

Estimated Expense

\$960,000.00

Estimated 12/31/2021 Cash Balance

\$404,188.00

Requested

\$838,706.00

Approved

\$838,707.00

Police Pension

Estimated 1/1/2021 Unencumbered Cash Balance

\$719.00

Estimated Revenue

\$235,937.00

Estimated Expense

\$234,600.00

Estimated 12/31/2021 Cash Balance

\$2,056.00

Requested

\$235,937.00

Approved

\$235,937.00

Special Assessments

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

Total millage for Tax Year 2020 (2021 Collection)

2.70

Inside General Fund

0.30

Inside Police Pension

4.00

Outside Police

5.00

Outside Fire/EMS

Levies expired

TY 2020

12.00

Total Mills

Mate Rogonjic, Finance Director, Heidi Delaney, Deputy HR/Finance Director, and Randal Sharpe, City Manager, attended via WebEx.

The Commission questioned Mr. Rogonjic as to how the City is doing with regard to revenue from income taxes as a result of the COVID-19 pandemic. Mr. Rogonjic replied the taxes are down a bit but overall not as bad as it could be. The city is forecasting revenue using 2018 figures to budget for 2021 to account for a potential decrease. The Commission asked about the resolutions for the shade tree and street lighting assessments and was told by Mr. Sharpe that the resolutions would be completed and sent in September.

Motion made by Charles Walder, seconded by C. P. Hitchcock, to approve the 2021 Tax Budget as presented for the City of Chardon totaling \$23,064,068.00

Voice vote: Three ayes. Motion approved.

**2021 BUDGET HEARINGS**

Middlefield Village		11:50 a.m. August 17, 2020	
Nicholas Giardina, fiscal officer		attended the	
hearing representing Middlefield Village.		Via WebEx	
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance	\$	350,415.00
	Estimated Revenue		\$1,667,213.00
	Estimated Expense		\$1,659,375.00
	Estimated 12/31/2021 Cash Balance		\$358,253.00
Requested	\$1,881,740.00	Approved	\$1,887,213.00
Increase in Local Government Fund and restoration of Municipal Supplement direct pay			
Police Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$86,047.00
	Estimated Revenue		\$175,395.00
	Estimated Expense		\$160,900.00
	Estimated 12/31/2021 Cash Balance		\$100,542.00
Requested	\$178,455.00	Approved	\$175,395.00
Ambulance Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$147,706.00
	Estimated Revenue		\$97,989.00
	Estimated Expense		\$68,300.00
	Estimated 12/31/2021 Cash Balance		\$177,395.00
Requested	\$99,480.00	Approved	\$97,989.00
Debt Fund	No Debt		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2020 (2021 Collection)			
3.00	Inside General Fund		
0.00	Outside General		
1.45	Outside Ambulance		
2.00	Outside Police		
6.45	Total Mills		

Village Administrator, Leslie Gambosi-McCoy, Mayor, Ben Garlich and Fiscal Officer, Nick Giardina joined via WebEx.

The Budget Commission appreciated the detail of the transfers in/out to be submitted with this year’s budget. There was also a question as to why the Ambulance Fund ending cash balance is so high. Mr. Giardina said they have already reduced what they are collecting. They may be able to reduce it further by next year.

Motion made by James Flaiz, seconded by C. P. Hitchcock, to approve the 2021 Tax Budget as presented with revenue for Middlefield Village totaling \$13,588,515.92

Voice vote: Three ayes. Motion approved.

The County Auditor, Mr. Walder, exited the hearing at 12:03 pm to attend to other business. Chief Compliance Officer, Kate Jacobs-McClain, sat-in as his appointed alternate.



2021 BUDGET HEARINGS				
Russell Township			12:00 p.m.	
Karen Walder, Fiscal Officer			August 17, 2020	
hearing representing Russell Township.			attended the	
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$	1,014,773.82
	Estimated Revenue			\$1,018,002.53
	Estimated Expense			\$1,028,088.95
	Estimated 12/31/2021 Cash Balance			\$1,002,709.40
Requested	\$1,015,524.53	Approved	\$1,016,002.53	ULGF
Used 95% for UDLG and HB 49				
Road & Bridge	Estimated 1/1/2021 Unencumbered Cash Balance			\$399,218.54
	Estimated Revenue			\$1,518,013.40
	Estimated Expense			\$1,237,592.38
	Estimated 12/31/2021 Cash Balance			\$679,639.58
Requested	\$1,515,013.69	Approved	\$1,518,013.40	
Sale of Fixed Assets 3000.00				
Special Road Fund combined with this fund				
Fire Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$954,581.75
	Estimated Revenue			\$1,245,676.67
	Estimated Expense			\$1,419,734.00
	Estimated 12/31/2021 Cash Balance			\$780,524.42
Requested	\$1,245,676.67	Approved	\$1,245,676.67	
Police Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$863,457.84
	Estimated Revenue			\$1,785,024.95
	Estimated Expense			\$2,038,862.70
	Estimated 12/31/2021 Cash Balance			\$609,620.09
Requested	\$1,785,025.95	Approved	\$1,785,024.95	
Special Road Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$523,330.61
	Estimated Revenue			\$0.00
	Estimated Expense			\$523,330.61
	Estimated 12/31/2021 Cash Balance			\$0.00
Requested	\$0.00	Approved	\$0.00	
All revenue now being placed in R&B Fund				
Debt Fund      Fire Station Bond - Expires 2020	Estimated 1/1/2021 Unencumbered Cash Balance			\$338,378.01
	Estimated Revenue			\$41,062.00
	Estimated Expense			\$190,780.01
	Estimated 12/31/2021 Cash Balance			\$188,660.00
Requested	\$41,062.00	Approved	\$41,062.00	
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 2020 (2021 Collection)				
3.00	Inside General Fund			
0.00	Inside Road & Bridge			
7.05	Outside Road & Bridge			
8.80	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			

Jim Mueller, Trustee was also in attendance.

The Budget Commission noted that the cash balances are too high. Trustee Mueller said they are setting aside funds to take care of anything that may go wrong. The Commission reiterated that budgets are supposed to illustrate need. This budget does not illustrate need. The question was also raised as to why the township was planning to build an additional storage facility when the old Fire Station has not been torn down yet but was in the project list previously. Trustee Mueller answered the old fire station is currently housing an old tanker truck and the plan is to put the tanker on GovDeals. Mr. Mueller also stated that there is a project list for needed repairs and maintenance on their buildings for things like roofs, driveways, and HVAC systems totaling around 1 million dollars. The Commission suggested perhaps taking away some of the inside millage and returning those funds to the taxpayers of Russell Township if the Trustees don't begin to follow through with the projects they have submitted and spend the money.

Motion made by C.P. Hitchcock, seconded by James Flaiz to approve the 2021 Tax Budget for Russell Township totaling \$10,601,860.64.

Voice vote: One Aye. Motion did not pass. (C.P. Hitchcock & James Flaiz voted: No)

The 2021 Budget was not approved. The Commission requested that Ms. Walder and the Board of Trustees appear at the next scheduled Commission meeting scheduled for



August 31, 2020 where the Budget Commission will issue an approval for the budget with or without changes.

**2021 BUDGET HEARINGS**

**Burton Village**

12:10pm  
August 17, 2020

**Jennell Dalhausen, fiscal officer**

attended the

hearing representing Burton Village.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	255,004.40
	Estimated Revenue		\$799,765.00
	Estimated Expense		\$823,380.00
	Estimated 12/31/2021 Cash Balance		\$231,389.40

*Requested*                      \$790,467.00                      *Approved*                      \$799,765.00                      ULDGF

*Local Gov't Fund understated  
HB 166 restored direct pay of Local government to municipalities through June 2021. Certifying at 95'*

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$114,560.50
	Estimated Revenue		\$111,653.00
	Estimated Expense		\$201,000.00
	Estimated 12/31/2021 Cash Balance		\$25,213.50

*Requested*                      \$127,005.00                      *Approved*                      \$111,653.00

*The Auditor has certified a 2.25 mill Renewal levy that will yield 64,589.00 at 100% collection*

<b>Police Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$75,141.56
	Estimated Revenue		\$328,272.00
	Estimated Expense		\$399,701.00
	Estimated 12/31/2021 Cash Balance		\$3,712.56

*Requested*                      \$329,351.00                      *Approved*                      \$328,272.00

**Special Assessments**  
**Street lighting**

**Total millage for Tax Year 2020 (2021 Collection)**

3.00	Inside General Fund
4.75	Outside Fire
2.00	Outside Police
9.75	Total Mills

Charles Boehnlein President of Council, and Ruth Spanos, Mayor were also present.

The Budget Commission was concerned that the ending balances were low in the Police and Fire Funds. Ms. Dalhausen stated a transfer from the General Fund using revenue generated from Income Taxes will cover any shortfalls in those funds. The Commission reminded Ms. Dalhausen that A Schedule A and B need to be completed and submitted with the annual budget. The Commission also requested a transfer summary sheet be submitted each year detailing where revenue will be transferred to/from.

Motion made by C.P. Hitchcock, seconded by James Flaiz to approve the 2021 Tax Budget for Burton Village totaling \$6,512,165.73.

Voice vote: Two ayes. Motion approved. (Kate Jacob-McClain vote: Abstain)

James Flaiz made a motion to suspend the hearings for lunch at 1:05 p.m.

**Hearings resumed at 1:15 p.m.**

The Budget Commission members: Charles E. Walder, Christopher P. Hitchcock, and James Flaiz, returned and took their seats.



**2021 BUDGET HEARINGS****East Geauga Fire District**1:10 p.m.  
August 17, 2020Cheryl McNulty, fiscal officer

attended the

hearing representing East Geauga Fire District

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	520,045.00
	Estimated Revenue		\$634,437.42
	Estimated Expense		<u>\$606,221.00</u>
	Estimated 12/31/2021 Cash Balance		\$548,261.42

<i>Requested</i>	\$606,221.00	<i>Approved</i>	\$634,437.42
------------------	--------------	-----------------	--------------

*TVLR Reduction for 2021. Estimated to be reduced by 10,854 per year going forward.*

<b>Capital Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2021 Cash Balance		\$0.00

<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00
------------------	--------	-----------------	--------

**2021 Estimate is 29649.00***Last distribution of TPP/TVLR is currently scheduled for February 2021 (est 7,942)***Total millage for Tax Year 2020 (2021 Collection)**

2.80	Fire - 2014
1.00	Fire - 2016
<u>3.80</u>	<b>Total Mills</b>

The Commission questioned the attending board member, Mr. Hornyung, whether there are additional board members to fill the remaining 2 positions as this has been an issue in the past. There is currently one open board position that it has proven more difficult than anticipated to fill Mr. Hornyung answered.

Motion made by Charles Walder, seconded by C.P. Hitchcock, to approve the 2021 Tax Budget for the East Geauga Fire District totaling \$1,154,482.42.

Voice vote: Three ayes. Motion carried.

2021 BUDGET HEARINGS			
Aquila Village		1:20 p.m. 17-Aug-20	
Cheryl McNulty, fiscal officer		attended the	
hearing representing Aquilla Village.			
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$ 81,257.12
	Estimated Revenue		\$37,294.00
	Estimated Expense		\$39,975.00
	Estimated 12/31/2021 Cash Balance		\$78,576.12
Requested	\$41,861.00	Approved	\$37,294.00
All revenue listed in General Fund UDLG estimated low in budget			
Road Levy	Estimated 1/1/2021 Unencumbered Cash Balance		\$17,186.60
	Estimated Revenue		\$9,718.00
	Estimated Expense		\$0.00
	Estimated 12/31/2021 Cash Balance		\$26,904.60
Requested	\$0.00	Approved	\$9,718.00
No revenue listed in budget			
Current Expense	Estimated 1/1/2021 Unencumbered Cash Balance		
	Estimated Revenue		
	Estimated Expense		
	Estimated 12/31/2021 Cash Balance		
Requested		Approved	
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 2020 (2021 Collection)			
0.50	Inside General Fund		
5.00	Outside Current Expense		
4.00	Outside Streets & Roads		
9.50	Total Mills		

Mayor Richard Wolfe was also in attendance.

The Commission questioned why there is to be no expenditures from the Road Levy Fund, Permissive Motor Vehicle, and Gas Tax funds.  
Ms. McNulty said she had a bit of trouble using the UAN Budget module and would need to re-submit the budget to include the projected expenditures.

Motion made by C.P. Hitchcock, seconded by Charles Walder, to table the vote on 2021 Tax Budget for Aquilla Village totaling \$189,509.38.

Voice vote: Three ayes. Motion carried.  
2021 Tax Budget vote - Tabled

A corrected budget will be submitted for approval to the commission before the next scheduled meeting on August 31, 2020.



**2021 BUDGET HEARINGS****Munson Township**1:30 p.m.  
August 17, 2020**Todd Ray, Fiscal Officer****Attended the hearing**

representing Munson Township

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	187,606.46
	Estimated Revenue		\$639,228.00
	Estimated Expense		\$612,866.43
	Estimated 12/31/2021 Cash Balance		\$213,968.03
<b>Requested</b>	<b>\$624,343.00</b>	<b>Approved</b>	<b>\$639,228.00</b>
Used 95% for UDLG and HB49			

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$137,648.59
	Estimated Revenue		\$858,932.00
	Estimated Expense		\$982,265.00
	Estimated 12/31/2021 Cash Balance		\$14,315.59
<b>Requested</b>	<b>\$858,933.00</b>	<b>Approved</b>	<b>\$858,932.00</b>

<b>Fire Operating &amp; Apparatus Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$1,318,492.98
	Estimated Expense		\$1,318,493.00
	Estimated 12/31/2021 Cash Balance		(\$0.02)
<b>Requested</b>	<b>\$1,318,493.00</b>	<b>Approved</b>	<b>\$1,318,492.98</b>

*The Auditor's office has certified a 1.95 Mill Replacement - yield \$487,722  
(replacement of 1.85 with .3 mill increase)*

**Debt Fund**

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

**Total millage for Tax Year 2020 (2021 Collection)**

2.00	Inside General Fund
1.00	Inside Road & Bridge
4.85	Outside Road & Bridge
6.05	Outside Fire
13.90	Total Mills

Munson Township called their special meeting to order. Trustees, James McCaskey and Andrew Bushman were also in attendance.

The Commission recognized an improvement in the ending balance for the General Fund and noted the Road Fund ending balance was a bit low. Mr. Ray explained that revenue from a grant will be recorded as a "pass through" and he was not exactly sure how to record this activity in the budget.

Motion made by CP. Hitchcock, seconded by James Flaiz, to approve the 2021 Tax Budget for Munson Township totaling \$3,797,960.54.

Voice vote: Three ayes. Motion carried.

Munson Township completed their special meeting and adjourned.

**2021 BUDGET HEARINGS****Parkman Township**1:40 p.m.  
August 17, 2020**Nina Reed, Fiscal Officer**

Attended the hearing representing Parkman Township.

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$160,521.72
	Estimated Revenue	\$212,245.00
	Estimated Expense	\$317,520.00
	Estimated 12/31/2021 Cash Balance	\$55,246.72

**Requested**                      \$194,200.00                      **Approved**                      \$212,245.00  
*Used 95% for UDLG & HB49*  
*Homestead allocation ? Not using Schedule B Estimates*

<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$58,581.61
	Estimated Revenue	\$96,345.00
	Estimated Expense	\$123,700.00
	Estimated 12/31/2021 Cash Balance	\$31,226.61

**Requested**                      \$95,000.00                      **Approved**                      \$96,345.00  
*Tax budget did not use Schedule B Estimates*

<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$128,019.96
	Estimated Revenue	\$210,031.00
	Estimated Expense	\$289,500.00
	Estimated 12/31/2021 Cash Balance	\$48,550.96

**Requested**                      \$204,500.00                      **Approved**                      \$210,031.00  
*Tax budget did not use Schedule B Estimates*

<b>Road Improvement Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$65,947.04
	Estimated Revenue	\$281,717.00
	Estimated Expense	\$278,500.00
	Estimated 12/31/2021 Cash Balance	\$69,164.04

**Requested**                      \$273,500.00                      **Approved**                      \$281,717.00  
*Tax budget did not use Schedule B Estimates*

**Auditor's Office has certified a Renewal 2.0 Mill Road Imp Levy - Yield 148,159 at 100% collection      One year early**

**Special Assessments**

Budget reflects we are to collect street lighting assessments in 2020 totaling \$4,800.00

**Real Estate Division requests that you update special assessments****Total millage for Tax Year 2020 (20210 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

Trustee Roger Anderson was in attendance.

The Commission questioned the low ending cash balance in the General Fund and also asked if the Schedule A and B were used to indicate revenue. Ms. Reed said she had not used the Schedules but would submit those in the coming week. The Commission asked Ms. Reed to submit the budget with the revenues corrected.

Motion made by James Flaiz, seconded by C. P. Hitchcock, to approve the 2021 Tax Budget for Parkman Township totaling \$1,501,689.46.

Voice vote: Three ayes. Motion carried.



**2021 BUDGET HEARINGS**

Russell Park District		RECONVENE AT		1:50 p.m. August 17, 2020	
Karen Agler, Fiscal Officer				attended the	
hearing representing Russell Park District					
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$	13,379.31
	Estimated Revenue				\$400.00
	Estimated Expense				<u>\$24,110.00</u>
	Estimated 12/31/2021 Cash Balance				(\$10,330.69)
Requested	\$400.00	Approved	\$400.00		
<hr/>					
Land Purchase	Estimated 1/1/2021 Unencumbered Cash Balance				\$47,107.38
	Estimated Revenue				\$0.00
	Estimated Expense				<u>\$3,000.00</u>
Requested	\$0.00	Approved	\$0.00		
<hr/>					
Total millage for Tax Year 2020 (2021 Collection)					
0.00	Inside General Fund				
0.00	Outside Park	Park property is being leased by Geauga Park District?			
0.00	Total Mills				

Dennis Suhay, Chairman and Bridey Matheney, Attorney for the Russell Park District were in attendance.

The Budget Commission questioned the negative ending cash balance projected for 12/31/21 in the General Fund. Mr. Suhay, Chairman of the Russell Park District, answered that there was a sizable tax bill that they were not expecting to have to pay tax on and are hoping to get a refund from paying taxes on a property that will be tax exempt going forward. The Commission also questioned why there was no beginning balances in the submitted budget for 2018. This presents a problem when trying to determine the correct beginning and ending balances going forward. As a result, the Commission requested that the Russell Park District submit financial reports and all pages of bank statements for 2017 in order to confirm the beginning cash balances for 1/1/18.

The Commission was again inclined to deny the Russell Park District distributions from Local Government and the Public Library Funds for 2021 as they had for 2020.

The Russell Park District will be required to submit all requested documentation prior to and appear at the next scheduled meeting on August 31<sup>st</sup> at which time the Commission will approve or deny their 2021 budget.

Motion made by James Flaiz, seconded by Charles Walder, to not approve the 2021 Tax Budget for the Russell Park District totaling \$60,886.69.

Voice vote: Three ayes. Motion approved.  
2021 Tax Budget - not approved – pending additional documentation as noted above.

<u>2021 BUDGET HEARINGS</u>			
Chester Township Park District		2:00 p.m. August 17, 2020	
<u>Michael Colagiovanni, fiscal officer</u>		attended	
the hearing representing Chester Park District			
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$ 20,775.00
	Estimated Revenue		\$15,065.00
	Estimated Expense		<u>\$20,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$15,840.00
Requested	\$15,065.00	Approved	\$15,065.00
<hr/>			
Reserve Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$ -
	Estimated Revenue		\$0.00
	Estimated Expense		<u>\$0.00</u>
	Estimated 12/31/2021 Cash Balance		\$0.00
Requested	\$0.00	Approved	\$0.00
<hr/>			
Total millage for Tax Year 2020 (2021 Collection)			
0.00		Inside General Fund	
0.00		Total Mills	
Any plans to place operating levy on ballot?			

Joseph Weiss, Board Member was also in attendance.

The Commission recognized the good work they are doing. No issues with the budget.

A brief discussion arose with regard to the park’s request for 2019 documents which are needed for their pending audit.

The question was raised if the park was considering placing a levy on the ballot? Representatives for the park shared that things were good. They have several projects planned as well as, working with the Solid Waste District on obtaining a grant.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2021 Tax Budget for the Chester Township Park District totaling \$35,840.00.

Voice vote: Three ayes. Motion approved.



**2021 BUDGET HEARINGS****Geauga Trumbull Solid Waste District**2:10 p.m.  
August 17, 2020Jennifer Jones

attended the

hearing representing Geauga Trumbull Solid Waste District

<b>General Operating Fund</b> 6007	Estimated 1/1/2021 Unencumbered Cash Balance	\$ 3,686,502.42
	Estimated Revenue	\$1,857,079.00
	Estimated Expense	\$1,757,483.00
	Estimated 12/31/2021 Cash Balance	\$3,786,098.42

Requested	\$1,857,079.00	Approved	\$1,857,079.00
-----------	----------------	----------	----------------

<b>Construction Fund</b> 6014	Estimated 1/1/2021 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$433,680.00
	Estimated 12/31/2021 Cash Balance	(\$433,680.00)

Current Balance \$ -  
Revenue Source?

<b>Recycle Ohio Grant</b> 6020	Estimated 1/1/2021 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expense	\$0.00
	Estimated 12/31/2021 Cash Balance	\$0.00

Current Balance

**Total millage for Tax Year 2020 (2021 Collection)**

0.00	
0.00	
0.00	
0.00	
0.00	Total Mills

Lisa Rae Smith, Administrator was also present.

The Commission was concerned about the ending balance in the 6014 Construction Fund. Ms. Jones explained that the expense should have been reflected in the 2020 Budget as encumbered so should not be showing again in the 2021 Budget. It will need to be corrected in New World budget module. Ms. Jones agreed to look into it and re-submit with this issue resolved.

Motion made by Charles Walder, seconded by C.P. Hitchcock, to approve the 2021 Tax Budget for the Geauga/Trumbull Solid Waste District totaling \$5,543,581.42.

Voice vote: Two ayes. Motion approved. (James Flaiz vote – No)

**2021 BUDGET HEARINGS****West Geauga Recreation District**2:20 p.m.  
August 17, 2020Ed Curtis, fiscal officer

attended the

hearing representing West Geauga Recreation District

<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$ 6,100.39
	Estimated Revenue	\$84,010.50
	Estimated Expense	\$70,500.00
	Estimated 12/31/2021 Cash Balance	\$19,610.89

Requested	\$73,644.00	Approved	\$84,010.50
New territory revenue collection entered			

**Total millage for Tax Year 2020 (2021 Collection)**

0.20	Inside General Fund
0.20	Total Mills

The Budget Commission thanked Mr. Curtis for his submission and work. The Commission also wanted to make sure to let Mr. Curtis know of the additional revenue which will be certified due to the Newbury Local School District being dissolved.

Motion made by Charles Walder, seconded by C.P. Hitchcock, to approve the 2021 Tax Budget for the West Geauga Recreation District totaling \$124,245.82.

Voice vote: Three ayes. Motion approved.

**2021 BUDGET HEARINGS**

<b>Montville Township</b>		2:30 p.m. August 17, 2020	
Karen Hawkins, Fiscal Officer		attended the	
hearing representing Montville Township.			
<b>General Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance	\$	18,458.70
	Estimated Revenue		\$136,304.00
	Estimated Expense		\$126,750.00
	Estimated 12/31/2021 Cash Balance		\$28,012.70
<i>Requested</i>	\$135,624.00	<i>Approved</i>	\$136,304.00
<i>Used 95% collection UDLG and HB49</i>			
<b>Road &amp; Bridge</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$24,100.04
	Estimated Revenue		\$117,564.00
	Estimated Expense		\$132,100.00
	Estimated 12/31/2021 Cash Balance		\$9,564.04
<i>Requested</i>	\$109,000.00	<i>Approved</i>	\$117,564.00
<i>Auditor's Office has certified an additional 1.5 mill Road Levy will yield 80,046 at 100% collection</i>			
<b>Fire Fund</b>	Estimated 1/1/2021 Unencumbered Cash Balance		\$151,003.20
	Estimated Revenue		\$142,968.00
	Estimated Expense		\$271,698.00
	Estimated 12/31/2021 Cash Balance		\$22,273.20
<i>Requested</i>	\$142,600.00	<i>Approved</i>	\$142,968.00
<i>GCU Fire Truck Loan \$22,184 per year until 2021      Paid from Ambulance Fund?</i>			
<i>Auditor's Office has certified 2.40 renewal levy will yield 96,175 at 100% collection</i>			
<b>Debt</b>	<i>OPWC Loan 4,690 per year until 2022 - Amort Sched?</i>		
<b>Special Assessments</b>			
No Special Assessments			
<b>Total millage for Tax Year 2020 (2021 Collection)</b>			
1.70	Inside General Fund		
1.30	Inside Road & Bridge		
1.00	Outside Road & Bridge		
3.50	Outside Fire		
7.50	Total Mills		

Mr. Ron Jonovich was also in attendance.

The Commission was concerned as to where the revenues listed in the budget submission came from. They requested to have the budget resubmitted using the revenue figures from the Schedule A and B. Ms. Hawkins explained the Fire Fund purchased a new squad truck in September 2019 explaining the unusually high expenditures from that fund.

Motion made by C.P. Hitchcock, seconded by James Flaiz, to approve the 2021 Tax Budget for Montville Township totaling \$757,169.31.

Voice vote: Two ayes. Motion approved (Charles E. Walder vote – Abstain)



**2021 BUDGET HEARINGS**

South Russell Village				2:40 p.m. August 17, 2020
Danielle Romanowski				attended the
hearing representing South Russell Village.				
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$ 518,785.00
	Estimated Revenue			\$974,332.00
	Estimated Expense			<u>\$1,180,889.00</u>
	Estimated 12/31/2021 Cash Balance			\$312,228.00
Requested	\$978,380.00	Approved	\$974,332.00	Adj UDLG + State direct
HB166 restores direct pay of Local Govt Funds to Municipalities (e thru June 2021 certifying 95% plus UDLG				
Police/Safety Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$465,875.00
	Estimated Revenue			\$1,336,043.00
	Estimated Expense			<u>\$1,431,460.00</u>
	Estimated 12/31/2021 Cash Balance			\$370,458.00
Requested	\$1,336,043.00	Approved	\$1,336,043.00	
Operating Fund	Estimated 1/1/2021 Unencumbered Cash Balance			\$327,341.00
	Estimated Revenue			\$474,441.00
	Estimated Expense			<u>\$452,773.00</u>
	Estimated 12/31/2021 Cash Balance			\$349,009.00
Requested	\$474,441.00	Approved	\$474,441.00	
Road & Bridge Levy	Estimated 1/1/2021 Unencumbered Cash Balance			\$22,285.00
	Estimated Revenue			\$228,209.00
	Estimated Expense			<u>\$226,000.00</u>
	Estimated 12/31/2021 Cash Balance			\$24,494.00
Requested	\$228,209.00	Approved	\$228,209.00	
Debt Fund	No Debt			
Total millage for Tax Year 2020 (2021 Collection)				
3.00	Inside General Fund			
4.20	Outside Operating			
4.75	Outside Police			
1.50	Outside Roads & Bridges			
13.45	Total Mills			

Bill Koons, Mayor and Chris Berger, Council Member were also in attendance.

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 2021 Tax Budget for South Russell Village totaling \$7,434,632.00.

Voice vote: Three ayes. Motion carried.

**2021 BUDGET HEARINGS**

Troy Township		2:50 p.m. August 17, 2020	
Jane Grudowski, Fiscal Officer hearing representing Troy Township.		attended the	
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance	\$	186,548.21
	Estimated Revenue		\$180,146.00
	Estimated Expense		\$300,570.96
	Estimated 12/31/2021 Cash Balance		\$66,123.25
Requested	\$180,022.89	Approved	\$180,146.00
Used 95% collection UDLG & HB49		No TVLR/last collection 2020	
Road & Bridge	Estimated 1/1/2021 Unencumbered Cash Balance		\$98,561.92
	Estimated Revenue		\$238,269.00
	Estimated Expense		\$289,700.00
	Estimated 12/31/2021 Cash Balance		\$47,130.92
Requested	\$238,030.66	Approved	\$238,269.00
Auditor has certified a 5.0 Mill Renewal - yield \$183,958 in 2020 if passed			
Fire Fund	Estimated 1/1/2021 Unencumbered Cash Balance		\$310,821.07
	Estimated Revenue		\$99,810.00
	Estimated Expense		\$603,800.00
	Estimated 12/31/2021 Cash Balance		(\$193,168.93)
Requested	\$317,587.01	Approved	\$99,810.00
No TVLR/last collection 2020		Auditor has certified a 4.5 Mill Renewal - yield \$215,118	
Special Assessments		No Special Assessments	
NO TVLR - Last Collection 2020 TY			
Total millage for Tax Year 2020 (2021 Collection)			
2.00	Inside General Fund		
1.00	Inside Road & Bridge		
5.00	Outside Road		
0.00	Outside Fire	Levy Expired	
8.00	Total Mills		

Trustee Gerald Mitchell was also in attendance.

The Commission noted the General Fund balance is getting too high. It appears the revenues are not matching the Schedule A & B. Perhaps a math error. Requested to resubmit with the revenues corrected. They also noted that the Fire Levy on this year's ballot cannot be counted as revenue until it passes. This accounts for the low ending balance and certification of less revenue than what was requested.

Motion made by James Flaiz, seconded by Charles E. Walder, to approve the 2021 Tax Budget for Troy Township totaling \$1,562,974.19.

Voice vote: Three ayes. Motion carried.



**2021 BUDGET HEARINGS**

Russell Township Citizens' 511 Park District		3:00 p.m. August 17, 2020	
<u>Stephanie Snevel, Fiscal Officer and Perry Howland, Commissioner</u>		attended the	
hearing representing Russell Park District			
General Fund	Estimated 1/1/2021 Unencumbered Cash Balance	\$	6,799.68
	Estimated Revenue		\$8,577.00
	Estimated Expense		<u>\$6,000.00</u>
	Estimated 12/31/2021 Cash Balance		\$9,376.68
Requested	\$8,847.00	Approved	\$8,577.00
Allocation of Public Library Funds & UDLG calculated 95%			
<u>All parks factored in calculations for PLF</u>		<u>UDLG based on advertised 2020 numbers</u>	
<u>Total millage for Tax Year 2020 (2021 Collection)</u>			
0.00	Inside General Fund		
0.00	Outside Park		
0.00	Total Mills		

Park Commissioner, Perry Howland was the only representative that attended.

The Budget Commission acknowledged a missed opportunity for the park to purchase some property with some grant funds. The Commission asked Mr. Howland if the Russell Township Trustees have demonstrated their support with an offer of revenue assistance. Mr. Howland said the Trustees had not offered assistance with revenue but have indicated they want them to continue to operate. They are currently looking at purchasing two possible properties.

If you can't pass a levy or if the trustees for the township don't indicate their faith in you, why should your entity receive government funding (Local Government/Library Funds). The Commission stated that it is their responsibility to determine if the entities that come before them make a sound case for "need". Currently, your budget is not. The funding which you receive could be used by other entities; which demonstrate need.

After hearing Mr. Howland's case, the Commission agreed to distribute Local Government and Library Funds for one more year. There are a lot of lesson to be learned.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2021 Tax Budget for the Russell Township Citizens' 511 Park District totaling \$15,376.68.

Voice vote: Two ayes. Motion carried (James Flaiz voted -No)

**2021 BUDGET HEARINGS****Geauga County**3:10 p.m.  
August 17, 2020**Adrian Gorton, Jim Dvorak**

attended the

hearing representing Geauga County.

<b><u>General Fund</u></b>	<b><u>Tax Budget</u></b>	<b><u>Budget Commission</u></b>
Estimated 1/1/2021 Unencumbered Cash Balance	3,011,936.47	<b>4,491,936.47</b>
Estimated 2021 Revenue	31,519,187.00	\$31,519,187.00
Estimated Transfers In	10,000.00	\$10,000.00
<b>Total</b>	<b>34,541,123.47</b>	<b>36,021,123.47</b>
Estimated Expenditures	33,897,414.00	\$ 33,897,414.00
Revenue over Expenditures		<b>\$2,123,709.47</b>

Local Government Funds will be updated in January

- 2021 Real Estate Receipts estimated at 95% of Values.

**Beginning balance enhanced by mid year revenue certification \$1,480,000.00****1004 thru 6031 Funds**

- 2021 CY Real Estate Receipts estimated at 95% of Values.

**The Auditor has certified the Renewal of the JFS 0.7 mill levy - Yield \$2,218,521**  
**one year early****Total millage for Tax Year 2020 (2021 Collection)**

2.50	Inside General Fund - 1001
0.00	Inside Unvoted Debt - 3000
2.50	Outside Road & Bridge
1.20	Outside Children's Services
1.20	Outside Mental Health
4.30	Outside DD/Metzenbaum
1.00	Outside Senior Citizens
0.20	Outside Health District
<b>12.90</b>	
2.70	Outside Park - memo only
2.50	Outside Library - memo only
<b>18.10</b>	

Gerard Morgan, County Administrator was also in attendance.

The Commission would like to acknowledge Mr. Gorton for putting forth the effort to comply with the prior request to look again at projected revenues for certification and make them align more closely to the actual so that the ending cash balance is closer to actual available revenue.

The Budget Commission recommended that going forward all departments in the county with levied funds submit a budget for review by the Commission. This allows for accountability to the taxpayers for levied monies and from the departments to demonstrate need.

Motion made by Charles Walder, seconded by C.P. Hitchcock, to approve the 2021 Tax Budget for Geauga County totaling \$168,466,806.96.

Voice vote: Three ayes. Motion carried.

**Budget Hearings recessed at approximately 3:17 p.m. to be reconvened on 8/31/20.**

**The Budget Commission reconvened at 3:26 p.m. for the purpose of conducting regular business.**



**Regular Business:**

**Prior Minutes**

Motion by C.P Hitchcock, seconded by Charles Walder, to approve the minutes of the August 3, 2020 – regular session.

Voice vote: Three ayes. Motion carried.

**2020 Certificate Amendments**

**Troy Township – Amendment #3**

Motion by James Flaiz, seconded by Charles Walder, to amend the Troy Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 42,690.08 from 0.00 to 42,690.08

**New Special Revenue Funds Total: \$1,641,530.41**

**New 2020 Certificate Total: \$2,208,932.69**

Voice vote: Three ayes. Motion carried.

**Parkman Township – Amendment #2**

Motion by Charles Walder, seconded by C.P. Hitchcock, to amend the Parkman Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 53,525.29 from 0.00 to 53,525.29

**New Special Revenue Funds Total: \$1,538,857.62**

**New 2020 Certificate Total: \$2,145,589.75**

Voice vote: Three ayes. Motion carried.

**2020/2021 School Amended Certificate**

**Berkshire Local School District 2020/2021 - Amendment #2**

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

Special Revenue Fund

Increase Latchkey Fund 8,000.00 other source revenue from 12,000.00 to 20,000.00  
Increase Termination Benefits 75,000.00 other source revenue from 0.00 to 75,000.00  
New Fund Corona Virus Relief Fund 80,776.00 other source revenue from 0.00 to 80,776.00  
Decrease Classroom Facilities (75,000.00) other source revenue from 75,000.00 to 0.00

Enterprise Funds

Decrease Uniform Supplies (65,000.00) other source revenue from 65,000.00 to 0.00

Internal Service Funds

Adjust Insurance Fund beginning balance total increase by .10 new amount 178,748.10

Fiduciary Funds

Decrease Activity Clubs (35,000.00) other source revenue from 65,000.00 to 30,000.00

<b>New Special Revenue Fund Total:</b>	<b>\$6,133,803.24</b>
<b>New Enterprise Fund Total:</b>	<b>\$ 356,135.47</b>
<b>New Internal Service Fund Total:</b>	<b>\$ 662,263.16</b>
<b>New Fiduciary Funds Total:</b>	<b>\$ 127,012.75</b>

**New 2020/2021 Certificate Total: \$33,678,621.95**

Voice vote: Three ayes. Motion carried.

**Geauga County Health District**

Motion by C.P. Hitchcock, seconded Charles Walder, to accept the Appropriation transfer in the Alcohol, Tobacco & Other Drugs Fund follows:

**Appropriation Transfer Fund 6039**

From: Salaries	\$(2,000.00)
To: Advertising	\$ 2,000.00

**New total appropriations in 6039: \$70,413.71 Unchanged**

Voice vote: Three ayes. Motion carried.

**Geauga County Park District - Amendment #6**

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

**Capital Project Funds**

Increase #6015 /Construction/Land Improvement other source revenue 587,880.87 from 2,493,380.00 to 3,081,260.87

**New Capital Project Funds Total: \$4,292,465.65**

**New 2020 Certificate Total: \$16,091,556.66**

Voice vote: Three ayes. Motion carried.



**Geauga Park District - Supplemental**

Motion by C.P. Hitchcock, seconded Charles Walder, to accept Supplemental Appropriations and Appropriation Transfer in various funds as follows:

**Supplemental Appropriation Fund 6015**

\$529,000.00 – land acquisition  
\$ 21,000.00 – Land acquisition Gallo property  
\$ 550,000.00

New total appropriations in 6015:                      **\$2,792,740.00**

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #16**

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

**General Fund**

Increase in Sales Tax, other source revenue 250,000.00 from 14,000,000.00 to 14,250,000.00  
Increase Transfer in other source revenue \$45,000 from 10,000.00 to 55,000.00  
Increase Other Refunds & Reimbursements other source revenue 90,000.00 and  
Increase Cost Allocations other source revenue 25,000.00 and  
Increase Auditor Property Tax Transfer Tax other source revenue 750,000.00 from 7,878,450.00 to 8,743,450.00

**New General Fund Total:                      \$41,141,457.70**

**Special Revenue Funds**

Increase to Adams Board other source revenue 320,000.00 from 595573.06 to 915,573.06

**New Special Revenue Funds Total:                      \$99,081,784.63**

**New 2020 Certificate Total:    \$192,737,211.61**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Beginning in 2021, the Budget Commission will be requiring all agencies that have levy revenue: Board of Developmental Disabilities, Aging, Engineer, Job and Family Services, and Health to present their individual budgets to the Budget Commission in order to test to determine if a need exists.

Regular meetings for September will be reduced to the third Monday (21st) of the month. The first meeting of the month will be cancelled as it falls on Labor Day. Notice will be sent.

**2021 Tax Budget Hearing will reconvene on August 31, 2020 at 2:00 p.m. at 470 Center Street Building 8 Chardon, OH.**

Being no further business to conduct it was moved by C.P Hitchcock, to recess the meeting at 3:31 p.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission

