

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, August 16, 2021 at 9:00 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. The option of virtual viewing was offered to the public.
Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Compliance Officer, Kate Jacob-McClain.
Also Present: Chief Deputy Auditor Ron Leyde, Fiscal Office Manager Pamela McMahan, Deputy Auditors: Tammy Most, and Kristen Sinatra
Special Meeting advertised: 2022 Tax Budget Hearings & Regular Business

Auditor Walder calls the 2022 Tax Budget Hearings to order at 9:01 a.m.

2022 Budget Hearings

2022 BUDGET HEARINGS				
Thompson Park District				9:00 a.m.
				August 16, 2021
Cindy Lausin				attended the
hearing representing Thompson Park District				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 41,714.00
General Fund			Estimated Revenue	\$19,567.48
			Estimated Expense	\$30,550.00
		Estimated 12/31/2022 Cash Balance		\$30,731.48
Requested	\$21,075.00	Approved	\$19,567.48	
Effective 2022 parks no longer participate in UDLG formula				
PLF updated 2022 revenue w/all parks participating				
Total millage for Tax Year 2021 (2022 Collection)				
0.00	Inside General Fund			
0.00	Total Mills			

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Thompson Township Park District totaling \$61,281.48

Voice vote: Three ayes. Motion carried.

Thompson Township				9:10 a.m.	
				August 16, 2021	
Cindy Lausin, Fiscal Officer and Erwin Leffel, Trustee				attended the	
hearing representing Thompson Township.					
	Estimated 1/1/2022 Unencumbered Cash Balance			\$	189,453.39
General Fund			Estimated Revenue		\$133,535.00
			Estimated Expense		\$136,321.00
		Estimated 12/31/2022 Cash Balance			\$186,667.39
Requested	\$126,417.00	Approved	\$133,535.00		
UDLG 2022 revenue has been updated w/amended formula at 98 % collection					
	Estimated 1/1/2022 Unencumbered Cash Balance				
Road & Bridge			Estimated Revenue		\$75,168.76
			Estimated Expense		\$252,249.00
		Estimated 12/31/2022 Cash Balance			\$273,200.00
					\$54,217.76
Requested	\$252,249.00	Approved	\$252,249.00		
Auditor has cerified 2.35M Replacement of Perm Imp/Road to yield \$140,201 at 100% collection one year early					
	Estimated 1/1/2022 Unencumbered Cash Balance				
Fire Fund			Estimated Revenue		\$103,847.28
			Estimated Expense		\$166,600.00
		Estimated 12/31/2022 Cash Balance			\$218,398.00
					\$52,049.28
Requested	\$166,600.00	Approved	\$166,600.00		
	Estimated 1/1/2022 Unencumbered Cash Balance				
Police Fund			Estimated Revenue		\$174,309.92
			Estimated Expense		\$102,514.00
		Estimated 12/31/2022 Cash Balance			\$92,051.00
					\$184,772.92
Requested	\$102,514.00	Approved	\$102,514.00		
Debt Fund	Schedule of outstanding Debt submitted:			Outstanding Balance	
	OPWC Burrows Rd			\$2,345.00	
	OPWC Dewey Rd			\$137,500.00	
	Pierce Fire Engine			\$110,932.00	
	Ford F550 Dump Truck			\$55,189.00	
	Total			\$305,966.00	
	Recommend establishing debt funds for these debts.				
Special Assessments					
Budget reflects we are to collect \$1,200 in street light assessments- (Resolution states 1,3					
Real Estate Office would like an updated list of parcels for assessment.					
Total millage for Tax Year 2021 (2022 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 questioned the large ending balance in the Police Fund. Mr. Leffel advised that they are saving to repair the building. Mr. Hitchcock advised if the balance is not lower next year he will not vote to approve the budget.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for Thompson Township totaling \$1,428,878.85

Voice vote: Three ayes. Motion carried

Russell Township Citizens' 511 Park District				9:20 a.m.
				August 16, 2021
Perry Howland, Commissioner				attended the
hearing representing Russell Park District				
Estimated 1/1/2022 Unencumbered Cash Balance				\$ 17,984.90
General Fund	Estimated Revenue			\$3,404.13
	Estimated Expense			\$14,800.00
	Estimated 12/31/2022 Cash Balance			\$6,589.03
Requested	\$8,577.00	Approved	\$3,404.13	
Allocation of Public Library Funds 98%				
All parks factored in calculations for PLF using 2022 figures,				
Effective 2022 parks no longer included in formula for UDLG revenue distribution				
Total millage for Tax Year 2021 (2022 Collection)				
0.00	Inside General Fund			
0.00	Outside Park			
0.00	Total Mills			

Mr. Howland advised that the agreement with Russell Township was finalized on Friday of last week (8/13/21). The park will lease land, Upper Chagrin, from the Township and manage it for them. This is what the Capital expenditures are for in the budget. The Commission recommended that Mr. Howland approach the Township to request additional funds from the Local Government Distribution as the Township will receive more than they had previously.

Mr. Walder commended Mr. Howland on allocating funds toward education initiatives.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for Russell Township Citizens Park totaling \$21,389.03

Voice vote: Three ayes. Motion carried

Troy Township				9:30 a.m.
				August 16, 2021
Jane Grudowski, Fiscal Officer and Leonard Barcikoski, Trustee				attended the
hearing representing Troy Township.				
Estimated 1/1/2022 Unencumbered Cash Balance				\$ 150,212.93
General Fund	Estimated Revenue			\$214,100.00
	Estimated Expense			\$272,864.53
	Estimated 12/31/2022 Cash Balance			\$91,448.40
Requested	\$209,573.00	Approved	\$214,100.00	
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
Estimated 1/1/2022 Unencumbered Cash Balance				\$144,627.98
Road & Bridge	Estimated Revenue			\$252,337.00
	Estimated Expense			\$300,200.00
	Estimated 12/31/2022 Cash Balance			\$96,764.98
Requested	\$252,337.00	Approved	\$252,337.00	
Estimated 1/1/2022 Unencumbered Cash Balance				\$166,961.98
Fire Fund	Estimated Revenue			\$373,049.00
	Estimated Expense			\$466,110.00
	Estimated 12/31/2022 Cash Balance			\$73,900.98
Requested	\$373,049.30	Approved	\$373,049.00	
Auditor has certified a 2.9 M Additional Levy to yield \$200,149 annually at 100% collection				
Special Assessments		No Special Assessments		
Fiscal Officer is submitting Funds Transfer Request Form ORC 5705.16 to State Tax Commissioner for funds 3101, 3102, 4301 & 4951 totaling \$49,783.37				
Total millage for Tax Year 2021 (2022 Collection)				
2.00	Inside General Fund			
1.00	Inside Road & Bridge			
5.00	Outside Road			
4.50	Outside Fire			
12.50	Total Mills			

The budget submission was missing Schedules A & B. The Undivided Local Government Fund distribution amount was low in 2021. The Commission suggested certifying those funds in case they were needed this year. Mr. Hitchcock said the cash balances in the General and Road Funds were too high. Ms. Grudowski said there is a playground project in the General Fund and a road project that they have yet to pay for in 2021 totaling around 50K each. Mr. Flaiz said their revenue estimates in the Road Fund were way off in 2021. He suspects it will be better in 2022 once the actual numbers are recorded.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Troy Township totaling \$1,646,818.76

Voice vote: Three ayes. Motion carried

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South Russell Village				9:40 a.m.
				August 16, 2021
Danielle Romanowski, Fiscal Officer, Mayor William Koons, and Council Members: Christopher Berger and Michael Carroll attended the hearing representing South Russell Village.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 457,252.00
General Fund			Estimated Revenue	\$1,043,275.00
			Estimated Expense	\$1,255,383.00
	Estimated 12/31/2022 Cash Balance			\$245,144.00
<i>Requested</i>	\$1,033,537.00	<i>Approved</i>	\$1,043,275.00	
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
<i>The Auditor has certified a 4.2 mill Renewal levy that will yield 184,149 at 100% collection one year early</i>				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$517,175.00
Police/Safety Fund			Estimated Revenue	\$1,404,232.00
			Estimated Expense	\$1,604,988.00
	Estimated 12/31/2022 Cash Balance			\$316,419.00
<i>Requested</i>	\$1,404,232.00	<i>Approved</i>	\$1,404,232.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$375,206.00
Operating Fund			Estimated Revenue	\$380,666.00
			Estimated Expense	\$442,677.00
	Estimated 12/31/2022 Cash Balance			\$313,195.00
<i>Requested</i>	\$380,666.00	<i>Approved</i>	\$380,666.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$34,594.00
Road & Bridge Levy			Estimated Revenue	\$237,609.00
			Estimated Expense	\$256,000.00
	Estimated 12/31/2022 Cash Balance			\$16,203.00
<i>Requested</i>	\$237,609.00	<i>Approved</i>	\$237,609.00	
<i>The Auditor has certified a 1.5 mill Renewal levy that will yield 242,458 at 100% collection one year early</i>				
Debt Fund	No Debt			
Total millage for Tax Year 2021 (2022 Collection)				
3.00	Inside General Fund			
4.20	Outside Operating			
4.75	Outside Police			
1.50	Outside Roads & Bridges			
13.45	Total Mills			

The Budget Commission agreed the budget submission was good. Mr. Flaiz informed everyone that he received a call from a resident questioning why the Council was agreeing to loan money to some of the residents (11) for a road project. Mayor Koons stated that they have not decided to loan any money yet. They are currently researching options. He asked if the taxpayers may petition the Auditor's Office to increase their tax bills to cover the costs of the project. Mr. Walder said this is not the way assessments work.

Mr. Carroll said that he has suggested to Council to look into using a bond issue to fund the dam project and asked if that was an option the Budget Commission would recommend. The Commission agreed that a bond would be a great vehicle to use in this case and recommended the council contact one of the larger Townships to ask who they have used in the past to establish their bonds. This way any initial costs may be paid by the bond and even if the project does not move forward only the residents who stood to benefit would be assessed whatever costs have been incurred, not the Township as a whole.

South Russell Village continued:

Mr. Flaiz further stated there is a cash balance of 4 million and about 1.6 million in outstanding storm water mitigation projects that have not been completed in the 6 years of this current administration. He questioned why nothing has been done.

Mayor Koons also stated that the Manorbrook property conveyance has also been very confusing and not well managed.

Mr. Hitchcock strongly urged Ms. Romanowski to bring a list of capital projects to the continuation hearing on August 27th.

Mr. Flaiz made a motion to suspend 1 Mill of inside millage. Neither Mr. Walder or Mr. Hitchcock were prepared to second that motion. Mr. Walder asked instead if the Village would be willing to voluntarily suspend collection of 1mill of the Village's 3 inside mills. Subsequently, Mr. Walder moved to table S. Russell Village's 2022 budget hearing until the continuation of the hearings on August 27th. If the Village does not present an ordinance at that time agreeing to voluntarily suspend some collection, the Budget Commission will take up Mr. Flaiz' motion and suspend 1 Mill of inside millage for South Russell Village. Mr. Hitchcock seconded the motion.

Voice vote: Three ayes. Motion carried.

Montville Township				9:50 a.m.
				August 16, 2021
Karen Hawkins, Fiscal Officer and Ronald Jonovich, Fire Chief				attended the
hearing representing Montville Township.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 40,312.06
General Fund		Estimated Revenue		\$138,421.00
		Estimated Expense		\$151,194.00
		Estimated 12/31/2022 Cash Balance		\$27,539.06
Requested	\$131,521.00	Approved	\$138,421.00	
2022 UDLG revenue has been updated w/amended formula at 98 % collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$91,347.28
Road & Bridge		Estimated Revenue		\$206,487.00
		Estimated Expense		\$172,616.00
		Estimated 12/31/2022 Cash Balance		\$125,218.28
Requested	\$206,487.00	Approved	\$206,487.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$78,461.05
Fire Fund		Estimated Revenue		\$242,816.00
		Estimated Expense		\$284,400.00
		Estimated 12/31/2022 Cash Balance		\$36,877.05
Requested	\$242,816.00	Approved	\$242,816.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$78,461.05
Fire Fund		Estimated Revenue		\$242,816.00
		Estimated Expense		\$284,400.00
		Estimated 12/31/2022 Cash Balance		\$36,877.05
Requested	\$242,816.00	Approved	\$242,816.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$78,461.05
Fire Fund		Estimated Revenue		\$242,816.00
		Estimated Expense		\$284,400.00
		Estimated 12/31/2022 Cash Balance		\$36,877.05
Requested	\$242,816.00	Approved	\$242,816.00	
Debt	Middlefield Bank - Ambulance	Balance \$45,797.58	paid using Ambulance?	
	Amount Due 2022: 22,898.80			
Special Assessments				
	No Special Assessments			
Total millage for Tax Year 2021 (2022 Collection)				
1.70	Inside General Fund			
1.30	Inside Road & Bridge			
2.50	Outside Road & Bridge			
5.90	Outside Fire			
11.40	Total Mills			

Mr. Walder pointed out that the General Fund estimated ending balance is too low. The question was raised about the Fire Fund salaries increasing sharply. Chief Jonovich explained that is due to a SAFER grant that will reimburse the costs. The Commission also recommended that the Ambulance debt be moved into a debt fund so revenue is secured to pay the debt. Ms. Hawkins asked what the ARP funds may be used for. The Commission advised that the Auditor’s office is working closely with the Prosecutor’s office and hope to be putting out guidelines for ARP funds in the next few weeks.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for Montville Township totaling \$1,132,248.58

Voice vote: Three ayes. Motion carried

West Geauga Recreation District				10:00 a.m.	
				August 16, 2021	
Ed Curtis, fiscal officer				attended the	
hearing representing West Geauga Recreation District					
	Estimated 1/1/2021 Unencumbered Cash Balance			\$	13,557.15
General Fund			Estimated Revenue		\$87,130.04
			Estimated Expense		\$83,000.00
	Estimated 12/31/2022 Cash Balance				\$17,687.19
Requested	\$78,332.04	Approved	\$87,130.04		
	New territory revenue collection entered				
Total millage for Tax Year 2021 (2022 Collection)					
0.20	Outside General Fund				
0.20	Total Mills				

The Commission pointed out that there is increased revenue due to the territory transfer with Newbury LSD going into effect beginning with tax year 2021.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for West Geauga Recreation District totaling \$138,357.12

Voice vote: Three ayes. Motion carried

Geauga Trumbull Solid Waste District				10:10 a.m.
				August 16, 2021
Jennifer Jones, Director and Lisa Smith, Administrator				attended the
hearing representing Geauga Trumbull Solid Waste District				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 3,912,530.27
General Operating Fund			Estimated Revenue	\$1,795,000.00
6007			Estimated Expense	\$1,778,760.00
	Estimated 12/31/2022 Cash Balance			\$3,928,770.27
Requested	\$1,795,000.00	Approved	\$1,795,000.00	
Construction Fund				Estimated 1/1/2022 Unencumbered Cash Balance
6014			Estimated Revenue	\$0.00
			Estimated Expense	\$0.00
	Estimated 12/31/2022 Cash Balance			\$0.00
Current Balance	\$ -			
Recycle Ohio Grant				Estimated 1/1/2022 Unencumbered Cash Balance
6020			Estimated Revenue	\$0.00
			Estimated Expense	\$0.00
	Estimated 12/31/2022 Cash Balance			\$0.00
Current Balance				
Total millage for Tax Year 2021 (2022 Collection)				
0.00				
0.00				
0.00				
0.00				
0.00	Total Mills			

Mr. Flaiz questioned why there was no mention in the budget of what will be spent on the new building. Ms. Jones said she was trying to show her board that the Geauga portion of the district was able to survive on what they currently have without the new building funds. The Commission suggested that a list of expenses/projects be submitted with the budget so a clearer picture is presented.

The Commission also commended them on their work with grants. This is crucial in helping the Townships with their recycling efforts.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Geauga Trumbull Solid Waste District totaling \$5,696,530.27

Voice vote: Three ayes. Motion approved.

Chester Township Park District				10:20 a.m.
				August 16, 2021
Michael Colagiovanni, Fiscal Officer and Albert Parker, Chairman				attended
the hearing representing Chester Park District				
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 20,930.47
			Estimated Revenue	\$3,992.00
			Estimated Expense	\$20,000.00
	Estimated 12/31/2022 Cash Balance			\$4,922.47
<i>Requested</i>	<i>\$15,065.00</i>	<i>Approved</i>	<i>\$3,992.00</i>	
<i>2022 no longer in UDLG formula - PLF 2022 updated revenue and split with all parks.</i>				
Reserve Fund	Estimated 1/1/2022 Unencumbered Cash Balance			\$ -
			Estimated Revenue	\$0.00
			Estimated Expense	\$0.00
	Estimated 12/31/2022 Cash Balance			\$0.00
<i>Requested</i>	<i>\$0.00</i>	<i>Approved</i>	<i>\$0.00</i>	
Total millage for Tax Year 2021 (2022 Collection)				
0.00	Inside General Fund			
0.00	Total Mills			

The Commission advised that the Park Board should petition the Township for the Local Government Fund distribution as Townships will be receiving a larger share of the distribution, which is meant to be shared with the Parks in their districts. The Budget Commission staff will send a comparison report detailing the amount of Local Government Funds they would have been eligible to receive. Mr. Hitchcock asked if they had any plans to put on a levy. Mr. Colagiovanni suggested they have considered a .25mill levy but, there seems to be equal support and opposition. The Commission complimented them on the job they’re doing. Chester Park is an example of a well-run park which is enjoyed and used by many in the area.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for Chester Township Park District totaling \$27,922.47.

Voice vote: Three ayes. Motion carried

Russell Park District				10:30 a.m.
				August 16, 2021
Karen Alger, Fiscal Officer and Dennis Suhay				attended the
hearing representing Russell Park District				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 16,552.95
General Fund			Estimated Revenue	\$4,038.48
			Estimated Expense	\$16,590.00
		Estimated 12/31/2022 Cash Balance		\$4,001.43
Requested	\$46.00	Approved	\$4,038.48	
PLF 2022 udated revenue at 98% (All parks participate)				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$50,367.38
Land Purchase			Estimated Revenue	\$0.00
			Estimated Expense	\$800.00
		Estimated 12/31/2022 Cash Balance		\$49,567.38
Requested	\$0.00	Approved	\$0.00	
Total millage for Tax Year 2021 (2022 Collection)				
0.00	Inside General Fund			
0.00	Outside Park	Park property is being leased by Geauga Park District?		
0.00	Total Mills			
UDLG formula chage effective 2022 - Parks no longer will participate in revenue distribution				

The Commission advised the representatives of the Park District that they may want to petition the Township for additional Local Government Fund distributions as the parks were eliminated from the distribution beginning in calendar year 2022. They may also go to the ballot with a levy, if there is a need.

The Budget Commission staff will send a report listing what the park would have received in 2022 so they know how much funding to request from the Township.

The appropriations in the Land Purchase fund were questioned by the Commission. Mr. Suhay advised that there were carry over administrative/legal costs for the purchase of the land which was permitted to be paid from that fund. Their land is owned by them and leased to the Geauga Park District. They manage the land for the Geauga Park District. There are few expenses incurred by Russell Park District.

Motion made by James Flaiz, seconded by Charles E Walder to approve the 2022 Tax Budget for Russell Township 1545 Park District totaling \$70,958.81

Voice vote: Three ayes. Motion carried

Geauga County Park District			10:40 a.m.
			August 16, 2021
John Oros, Howard Bates, and Todd Hicks, Legal Counsel			attended the
hearing representing Geauga County Park District.			
Estimated 1/1/2022 Unencumbered Cash Balance			\$ 2,752,851.00
General Fund	Estimated Revenue		\$6,829,366.00
	Estimated Expense		\$7,387,311.00
	Estimated 12/31/2022 Cash Balance		\$2,194,906.00
<i>Requested</i>	\$6,872,860.00	<i>Approved</i>	\$6,829,366.00
Parks no longer receiving UDLG distribution			
Estimated 1/1/2022 Unencumbered Cash Balance			\$981,978.00
Land Improvement - Construction Fund Q41	Estimated Revenue		\$650,000.00
	Estimated Expense		\$280,000.00
	Estimated 12/31/2022 Cash Balance		\$1,351,978.00
<i>Requested</i>	\$650,000.00	<i>Approved</i>	\$650,000.00
Estimated 1/1/2022 Unencumbered Cash Balance			\$75,492.00
Retirement Reserve Fund RRA	Estimated Revenue		\$500.00
	Estimated Expense		\$0.00
	Estimated 12/31/2022 Cash Balance		\$75,992.00
<i>Requested</i>	\$500.00	<i>Approved</i>	\$500.00
Capital Reserve	Estimated 1/1/2022 Unencumbered Cash Balance		\$496,885.00
	Estimated Revenue		\$6,500.00
	Estimated Expense		\$305,000.00
	Estimated 12/31/2022 Cash Balance		\$198,385.00
<i>Requested</i>	\$6,500.00	<i>Approved</i>	\$6,500.00
K-9 Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$193.00
	Estimated Revenue		\$1,500.00
	Estimated Expense		\$1,534.00
	Estimated 12/31/2022 Cash Balance		\$159.00
<i>Requested</i>	\$1,500.00	<i>Approved</i>	\$1,500.00
Total millage for Tax Year 2021 (2022 Collection)			
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		

Mr. Walder began by stating the budget submission was not in compliance with ORC 5705.29; as it did not include 2019 data for any fund. The ending balances were all incorrect. Thus, resulting in the total budget being off by 1,920,661.00. Mr. Walder called this an embarrassing submission. Mr. Flaiz asked if anyone (fiscal) was in attendance to defend the budget. Mr. Oros said they elected not to bring a budget representative.

Mr. Oros provided 3 points to consider: some unexpected revenue, donations, over the last 2 years (not taxpayer money), a commitment to 2021 projects, and the board passed a resolution to move funds to the capital reserve fund. Mr. Hitchcock questioned whether these projects and resolutions were reflected in the budget. Mr. Oros admitted they were not included.

Geauga Park District continued:

The Commission referenced a recent article stating the Park District planned to spend 3.7 million on capital improvement projects. Which is also not represented in this budget. Mr.

Flaiz stated that if they are here to demonstrate need and their budget reflects need that does not include 1.9 million dollars then that money should go back to the taxpayer. Mr. Walder agreed. If the 2022 budget is approved as is – it is not including 1.9 million dollars. A preliminary calculation was provided to reduce millage for a 2013 1 mill Park levy to suspend approximately 1.9 million in collection.

Mr. Hitchcock questioned whether the private donations are being deposited into the Foundation account or into the General Fund. Mr. Oros answered that the donations are going into the General Fund. Therefore, tax dollars are co-mingled with private dollars. The Park Board deciding not to have someone here to explain this is “unconscionable”.

Mr. Hitchcock made a motion to reduce the millage of the Park District’s 2013 levy from 1mill to .36mills thereby reducing collection by approximately 1.9 million dollars, Mr. Walder seconded. This is a preliminary calculation. Final calculations will be presented at the next meeting.

Voice vote: Three ayes. Motion carried

Motion made by Charles E Walder, seconded by James Flaiz, to approve the 2022 Tax Budget for the Geauga Park District, subject to correction, originally totaling \$11,795,265.00 -decreased by approximately (\$1,920,000) bringing the approved 2022 Budget total for the Geauga Park District to: \$9,880,212.59.

Voice vote: Three ayes. Motion carried

Original Certificate of Estimated Resources will be executed once the figures are updated; calculated and reviewed. A revised Rate Resolution will also be prepared and mailed to the Geauga Park District.

(Power Point presentation attached)

11. Geauga Park District					
Gaugua Park District					
2022 Temporary Budget					
	2019?	2020	2021	2022	
		Actual Budget	Temporary Budget	Amended Budget	Temporary Budget
January 1 Balance	4,789,185	5,426,182	5,426,182	5,426,182	4,964,324
Carryover Encumbrances	160,000	160,000	160,000	160,000	160,000
Balance Unencumbered January 1	4,629,185	5,266,182	5,266,182	5,266,182	4,804,324
Estimated Current Year Revenue		6,087,837	5,754,750	5,754,750	5,755,301
401 Real Estate Tax					
402 Tangible Personal Property Tax					
410 State Reimbursed Fire-Estate Tax		766,330	766,330	766,330	770,465
411 State Reimbursed Personal Property Tax					
412 Grants		764	764	764	
414 Local Government Funds		82,161	75,000	84,720	81,500
420-5701 Fees		117,462	146,732	146,000	146,000
420-5702 Sales		22,336	16,100	16,000	16,000
420 Investment Income		43,333	50,000	50,000	50,000
421 Donations		69,719	50,000	50,000	50,000
420-5701 Other Receipts		27,789	29,400	30,000	30,000
420-5703 Refunds		24,457	2,000	2,000	2,000
427 Reimbursements		0	0	0	0
420-5702 Law Enforcement Assistance		0	0	0	0
499 Transfers-in		13,000	0	0	0
SWAC credit					
Total Current Revenue		7,217,139	6,172,860	6,891,880	6,899,308
Total Appropriations					
Various Personnel & Benefits		3,660,691	4,117,299	4,205,182	4,308,820
Various Department Budget Requests		1,720,451	2,367,554	2,442,246	2,556,486
999 Transferred out to Intergovernmental Funds		1,526,500	2,608,250	1,800,000	200,000
Total Appropriation Budget		6,907,642	9,093,003	8,447,428	7,065,311
Estimated Cash Balance December 31		5,430,182	4,258,708	4,964,324	3,576,379
2022 Ending Cash Balance Off By \$1,211,474					

(cont.)

cont.)


(cont.)

- (cont.)

11. Geauga Park District (cont.)


- ✓ **Not in compliance with ORC 5705.29**
 - ✓ Sections (A)(5) and (B)(3) require current and two preceding fiscal years
 - ✓ 2021 & 2022 Beginning and Ending Balances are off by \$1,920,661
 - ✓ Previous year supplied (2020) does not provide corresponding expenditure detail.
 - ✓ Submission double accounts for 2021 Revenue and Appropriations.
- ✓ **Overall**
 - ✓ The use of budget spreadsheets, especially for a multi-million dollar entity, has been discouraged for years.
 - ✓ Why isn't this budget submitted using UAN?
 - ✓ Embarrassingly poor submission!

[Continue ->](#)



11. Geauga Park District (cont.)

- ✓ **GF**
 - ✓ Does not appear to accurately portray Department 64 (IT) projected expenditures.
 - ✓ 2020 Actual expenditures for Medicare, OPERS, & Worker's Comp do not appear accurate.
- ✓ **Schedule A & B**
 - ✓ Not supplied.
- ✓ **Conclusion?**
 - ✓ No one seems to have missed the \$1,920,661.
 - ✓ Not the Treasurer, not the Executive Director, & not the 5 Board members.
 - ✓ So why not return that money to the taxpayers of Geauga County?



Parkman Township				11:10 p.m.
				August 16, 2021
Susan Wojtasik, Fiscal Officer and Dennis Ikeler, Trustee				
Attended the hearing representing Parkman Township.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$274,991.35
General Fund		Estimated Revenue		\$256,822.53
		Estimated Expense		\$362,014.00
		Estimated 12/31/2022 Cash Balance		\$169,799.88
Requested	\$232,013.53	Approved	\$256,822.53	
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$8,774.74
Road & Bridge		Estimated Revenue		\$386,559.00
		Estimated Expense		\$364,580.00
		Estimated 12/31/2022 Cash Balance		\$30,753.74
Requested	\$386,559.00	Approved	\$386,559.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$344,011.94
Fire Fund		Estimated Revenue		\$224,888.00
		Estimated Expense		\$547,100.00
		Estimated 12/31/2022 Cash Balance		\$21,799.94
Requested	\$224,888.00	Approved	\$224,888.00	
Auditor has certified an Additional 4 Mill Levy with a continuous term to yield 324,968 at 100% collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$43,584.15
Road Improvement Fund		Estimated Revenue		\$0.00
		Estimated Expense		\$0.00
		Estimated 12/31/2022 Cash Balance		\$43,584.15
Requested	\$0.00	Approved	\$0.00	
Combining with Road & Bridge Fund				
Special Assessments				
Budget reflects we are to collect street lighting assessments in 2022 totaling \$4,800.00				
Real Estate Division requests that you submit an updated listing of parcels to be assessed				
Total millage for Tax Year 2021 (2022 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			

Mr. Walder pointed out that the Schedule A details inside millage and the Schedule B details outside millage. Mr. Hitchcock questioned whether the new Fire Station addition was created. Ms. Wojtasik said it had not. She continued, there are some options and questions as to the direction the Fire Department wants to go. He questioned the sharp increase in Fire Fund appropriations for 2022. She suggested there is 200k in the Fire Fund appropriations so they can use it once they decide what direction they want to go. The Commission suggested creating a Reserve Fund for the creation of the addition. If the Fire Department wants to go full time, the levy currently on the ballot will not generate enough revenue to support it. Mr. Hitchcock suggested that the actual ending balances from the past few years suggest that the budgeting has not been properly implemented. Expenses must be brought closer to what is actually planned to be spent.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for Parkman Township totaling \$1,863,878.29

Voice vote: Three ayes. Motion carried.

Munson Township				11:20 a.m.
				August 16, 2021
Todd Ray, Fiscal Officer and Andrew Bushman, Trustee representing Munson Township				Attended the hearing
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 297,970.91
General Fund			Estimated Revenue	\$686,925.00
			Estimated Expense	\$750,606.00
		Estimated 12/31/2022 Cash Balance		\$234,289.91
Requested	\$669,080.00	Approved	\$686,925.00	
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$385,992.08
Road & Bridge			Estimated Revenue	\$915,758.00
			Estimated Expense	\$1,240,980.00
		Estimated 12/31/2022 Cash Balance		\$60,770.08
Requested	\$915,776.00	Approved	\$915,758.00	
The Auditor has certified a 0.75 Mill Renewal Levy to yield: 487,722 at 100% collection. One year early				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$0.00
Fire Operating & Apparatus Fund			Estimated Revenue	\$1,506,919.00
			Estimated Expense	\$1,506,919.00
		Estimated 12/31/2022 Cash Balance		\$0.00
Requested	\$1,506,919.00	Approved	\$1,506,919.00	
Debt Fund	Fund 2281 Ambulance & EMS indicates a Note payment - debt schedule should be provided			
	P&I = \$85,304.94			
Special Assessments		No Special Assessments		
Total millage for Tax Year 2021 (2022 Collection)				
2.00	Inside General Fund			
1.00	Inside Road & Bridge			
4.85	Outside Road & Bridge			
6.35	Outside Fire			
14.20	Total Mills			

Mr. Flaiz appreciated the supplemental information supplied with the budget. He questioned what looks like zero based budgeting in the Fire Fund. Mr. Ray answered that the Fire contract is based on collection. Whatever is collected, is paid out to the contract.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for Munson Township totaling \$4,539,208.09

Voice vote: Three ayes. Motion carried.

Aquilla Village				11:30 a.m.	
				16-Aug-21	
Cheryl McNulty, Fiscal Officer and Mayor Richard Wolfe				attended the	
hearing representing Aquilla Village.					
	Estimated 1/1/2022 Unencumbered Cash Balance			\$	59,710.12
General Fund			Estimated Revenue		\$38,086.00
			Estimated Expense		\$55,320.00
	Estimated 12/31/2022 Cash Balance				\$42,476.12
<i>Requested</i>	\$37,798.00	<i>Approved</i>	\$38,086.00		
	UDLG estimated low in budget				
	Estimated 1/1/2022 Unencumbered Cash Balance				\$1,873.61
Road Levy			Estimated Revenue		\$10,097.00
			Estimated Expense		\$5,000.00
	Estimated 12/31/2022 Cash Balance				\$6,970.61
<i>Requested</i>	\$10,097.00	<i>Approved</i>	\$10,097.00		
Auditor has certified 5.3 mill Additional Fire & EMS levy for 3 years TY21CY22 for the Nov 2, 2021 ballot					
<i>Projected yield:</i>	\$24,976.00	at 100% collection			
Debt Fund	No Debt				
Special Assessments					
2022 tax budget indicated you expect to collect \$4,291.00 in Street Light Assessments					
Does the Real Estate Department have the proper resolution?					
Total millage for Tax Year 2021 (2022 Collection)					
0.50	Inside General Fund				
5.00	Outside Current Expense				
4.00	Outside Streets & Roads				
9.50	Total Mills				

Mr. Hitchcock expressed concern that there is too much money in the General Fund. Mr. Flaiz expressed serious reservations about once the plat is filed, and the separation from Claridon Township occurs, the Village will not be able to pay for Fire and EMS services. Ms. McNulty said if the levy does not pass they will go house to house and help residents understand that they are already paying this. The difference is it is just going to Claridon Township currently. Mr. Flaiz remained concerned. Mr. Walder wanted to make sure that if the Fire levy passes in November, but the separation from Claridon Township does not happen, the collection of the levy may be suppressed so that the residents would not be double taxed for this service. Ms. McNulty acknowledged the understanding and process.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Aquilla Village totaling \$196,864.92

Voice vote: Three ayes. Motion carried

2022 BUDGET HEARINGS				
City of Chardon				11:40 a.m.
				August 16, 2021
Heide Delaney and City Manager Randal Sharp			attended the	
hearing representing City of Chardon.				
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$	576,129.00
	Estimated Revenue		\$8,758,187.00	
	Estimated Expense		\$8,468,898.00	
	Estimated 12/31/2022 Cash Balance		\$865,418.00	
Requested	\$8,724,467.00	Approved	\$8,758,187.00	
UDLG updated with 2022 reveue and amended formula				
Police Levy	Estimated 1/1/2022 Unencumbered Cash Balance		\$8,851.00	
	Estimated Revenue		\$185,850.00	
	Estimated Expense		\$189,518.00	
	Estimated 12/31/2022 Cash Balance		\$5,183.00	
Requested	\$185,850.00	Approved	\$185,850.00	
Fire and Ambulance	Estimated 1/1/2022 Unencumbered Cash Balance		\$361,664.00	
	Estimated Revenue		\$126,209.00	
	Estimated Expense		\$1,070,000.00	
	Estimated 12/31/2022 Cash Balance		(\$582,127.00)	
Requested	\$126,209.00	Approved	\$126,209.00	
The Auditor's office has certified a renewal of the 5.0 mill Levy for TY21CY22 will Yield 754,429 at 100% collection				
Police Pension	Estimated 1/1/2022 Unencumbered Cash Balance		\$11,241.00	
	Estimated Revenue		\$242,478.00	
	Estimated Expense		\$247,200.00	
	Estimated 12/31/2022 Cash Balance		\$6,519.00	
Requested	\$242,478.00	Approved	\$242,478.00	
Special Assessments				
Budget reflects shade tree and street lighting. If these are special assessments, do we have proper resolutions?				
Total millage for Tax Year 2021 (2022 Collection)				
2.70	Inside General Fund			
0.30	Inside Police Pension			
4.00	Outside Police			
0.00	Outside Fire/EMS		Levies will expire at the end of TY20CY21	
7.00	Total Mills			

Mr. Walder began by saying there is a need to document, structure, and schedule TIF’s better in the Auditor’s Office. He would like to account for and audit TIF’s in the upcoming years to assure that the funds collected are being used for what was intended and confirm the work is in fact being completed.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for the City of Chardon totaling \$23,382,170.00

Voice vote: Three ayes. Motion carried

Chester Township			11:50 a.m.
			August 16, 2021
Patricia Jarrett, Fiscal Officer and Trustees: Skip Claypool, Joe Mazzurco			
and Ken Radtke Jr.attended the hearing representing Chester Township.			
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$ 646,924.84
	Estimated Revenue		\$754,285.00
	*Estimated Expense		\$1,019,738.87
	Estimated 12/31/2022 Cash Balance		\$381,470.97
Requested	\$747,864.00	Approved	\$754,285.00
UDLG updated with 2022 revenue & amended formula			
* Includes \$217,000 Transfer-out (R&B/Cemetery) + \$23,800 noted as contingencies			
Road & Bridge	Estimated 1/1/2022 Unencumbered Cash Balance		\$712,903.75
	Estimated Revenue		\$2,500,757.16
	Estimated Expense		\$2,644,825.23
	Estimated 12/31/2022 Cash Balance		\$568,835.68
Requested	\$2,500,757.16	Approved	\$2,500,757.16
Revenue includes \$200,000 Transfer-in from GF			
Expenses includes \$15,000 noted as contingencies			
Fire Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$731,322.80
	Estimated Revenue		\$2,018,111.00
	Estimated Expense		\$1,939,415.00
	Estimated 12/31/2022 Cash Balance		\$810,018.80
Requested	\$2,018,111.00	Approved	\$2,018,111.00
Police Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$559,306.21
	Estimated Revenue		\$1,654,937.85
	Estimated Expense		\$1,987,365.70
	Estimated 12/31/2022 Cash Balance		\$226,878.36
Requested	\$1,654,937.85	Approved	\$1,654,937.85
Expenses includes \$30,000 noted as contingencies			
Auditor has certified .50 Mill Additional Levy - to yield \$204,859 at 100% collection			
Debt Fund	No Debt		
Special Assessments		Does the real estate office have a current resolution?	
Sperry Road			
Total millage for Tax Year 2021 (2022 Collection)			
1.50	Inside General Fund		
1.50	Inside Road & Bridge		
0.00	Inside Park		
5.00	Outside Road & Bridge		
6.97	Outside Police		
6.25	Outside Fire		
21.22	Total Mills		

Mr. Claypool called their meeting to order at 12:28pm.

Mr. Hitchcock said the cash balances are too high. Mr. Flaiz referenced an email he received from a resident of the township who supported the Police and wanted to vote for the upcoming levy but also felt the General Fund had too much money. Mr. Flaiz agreed the General Fund had a lot of money but he also knows there are a number of projects that need to be completed. The Commission recommended a Reserve Fund for needed building maintenance and capital expenditures.

Mr. Walder also mentioned that the contingencies in the budget must be put into compliance with ORC 5705.29(A)(1) which states they may only be up to 3% of expenses.

Chester Twp. meeting was adjourned at 12:53pm

Chester Township continued:

The Budget staff was directed to send Reserve Fund information to the Trustees and Police Chief.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for Chester Township totaling \$10,570,754.11

Voice vote: Three ayes. Motion carried.

East Geauga Fire District			12:00 p.m.
			August 16, 2021
Nick Giardina, Fiscal Officer and Jessica Giardina, Accounts Payable			attended the
hearing representing East Geauga Fire District			
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$ 530,359.20
	Estimated Revenue		\$484,199.00
	Estimated Expense		\$686,011.28
	Estimated 12/31/2022 Cash Balance		\$328,546.92
Requested	\$451,523.00	Approved	\$484,199.00
Taxes at 95% in budget at Fiscal Officer's preference			
TVLR Reduction for 2022. Estimated to be eliminated by 2024.			
Auditor has certified a 1M renewal levy to yield 172,876 at 100% collection			
Capital Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2022 Cash Balance		\$0.00
Requested	\$0.00	Approved	\$0.00
2022 TVLR Estimate is 18795.00			
Total millage for Tax Year 2021 (2022 Collection)			
2.80	Fire - 2014		
0.00	Fire - 2016		
2.80	Total Mills		

Mr. Walder had a request for more detail in the budget for expenses. Otherwise the Commission agreed the budget submission was exceptional.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for East Geauga Fire District totaling \$1,014,558.20

Voice vote: Three ayes. Motion carried.

Middlefield Village				12:10 p.m.
				August 16, 2021
Nicholas Giardina, Fiscal Officer and Jessica Giardina and Leslie McCoy				attended the
hearing representing Middlefield Village.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 528,389.00
General Fund			Estimated Revenue	\$1,659,435.00
			Estimated Expense	\$1,853,615.00
		Estimated 12/31/2022 Cash Balance		\$334,209.00
Requested	\$1,634,291.00	Approved	\$1,659,435.00	
2022 UDLG revenue has been updated w/amended formula at 98 % collection				
Revenues budgeted at 95%				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$134,557.00
Police Fund			Estimated Revenue	\$185,141.00
			Estimated Expense	\$182,350.00
		Estimated 12/31/2022 Cash Balance		\$137,348.00
Requested	\$179,473.00	Approved	\$185,141.00	
Revenues budgeted at 95%				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$188,729.00
Ambulance Fund			Estimated Revenue	\$103,447.00
			Estimated Expense	\$69,500.00
		Estimated 12/31/2022 Cash Balance		\$222,676.00
Requested	\$100,281.00	Approved	\$103,447.00	
Revenues budgeted at 95%				
Debt Fund	No Debt			
Special Assessments				
No Special Assessments				
Total millage for Tax Year 2021 (2022 Collection)				
3.00	Inside General Fund			
0.00	Outside General			
1.45	Outside Ambulance			
2.00	Outside Police			
6.45	Total Mills			

Mr. Walder asked if there are any TIF’s in the village. Mr. Giardina responded no, there are currently no TIF’s. Mr. Hitchcock noted the balance in the Ambulance Fund is getting too high again. There is a potential the Commission may suspend collection again as they did in 2011 if the cash balance continues to increase. Mr. Giardina agreed to bring this up at the next Finance Committee meeting.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget for Middlefield Village totaling \$15,799,606.92

Voice vote: Three ayes. Motion approved.

Burton Village				12:20pm
				August 16, 2021
Jennell Dalhausen, Fiscal Officer and Charles Boehnlein and Ruth Spanos				attended the
hearing representing Burton Village.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 470,263.73
General Fund			Estimated Revenue	\$1,314,769.00
			Estimated Expense	\$1,478,854.00
		Estimated 12/31/2022 Cash Balance		\$306,178.73
Requested	\$1,311,763.00	Approved	\$1,314,769.00	
	UDLG updated with 2022 revenue and amended formula			
	Estimated 1/1/2022 Unencumbered Cash Balance			\$89,894.75
Fire Fund			Estimated Revenue	\$180,435.00
			Estimated Expense	\$221,161.94
		Estimated 12/31/2022 Cash Balance		\$49,167.81
Requested	\$193,435.00	Approved	\$180,435.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$63,626.65
Police Fund			Estimated Revenue	\$410,786.00
			Estimated Expense	\$405,897.00
		Estimated 12/31/2022 Cash Balance		\$68,515.65
Requested	\$412,786.00	Approved	\$410,786.00	
	Estimated 1/1/2022 Unencumbered Cash Balance			\$85,708.00
Road Improvement Fund			Estimated Revenue	\$85,507.74
			Estimated Expense	\$165,000.00
		Estimated 12/31/2022 Cash Balance		\$6,215.74
Requested	\$85,708.00	Approved	\$85,507.74	
Special Assessments				
Street lighting				
Total millage for Tax Year 2021 (2022 Collection)				
3.00	Inside General Fund			
7.00	Outside Fire			
2.00	Outside Police			
3.00	Road Improvement			
15.00	Total Mills			

Mr. Walder pointed out the transfers do not balance for 2021 or 2022. Ms. Dahlhausen provided a list of transfers. The Enterprise fund transfers are not in the budget. Mr. Walder recommended that she include this list with her budget submission going forward.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for Burton Village totaling \$6,884,827.90

Voice vote: Three ayes. Motion approved.

The County Auditor, Mr. Walder, exited the hearing at 1:07 pm to attend to other business. Chief Compliance Officer, Kate Jacob-McClain, sat-in as his appointed alternate.

Russell Township				12:10 PM	
				August 16, 2021	
Karen Walder, Fiscal Officer and Trustees Gary Gabram and Kristina Port					
as well as J. Dorka and J. Frazier				attended the	
hearing representing Russell Township.					
	Estimated 1/1/2022 Unencumbered Cash Balance			\$	712,581.56
General Fund		Estimated Revenue			\$1,120,927.00
		*Estimated Expense			\$1,533,542.13
	Estimated 12/31/2022 Cash Balance				\$299,966.43
Requested	\$1,111,462.00	Approved	\$1,120,927.00		
	Tax calculations off by 7385.12				
UDLG 2022 revenue has been updated w/amended formula at 98 % collection					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$461,294.89
Road & Bridge		Estimated Revenue			\$1,864,072.55
		*Estimated Expense			\$1,959,730.22
	Estimated 12/31/2022 Cash Balance				\$365,637.22
Requested	\$1,599,072.55	Approved	\$1,864,072.55		
	Approved revenue includes Transfer in from GF of 250,000.				
	Gov Deals sale of assets 15,000.				
	Estimated 1/1/2022 Unencumbered Cash Balance				\$555,617.39
Fire Fund		Estimated Revenue			\$1,312,579.67
		*Estimated Expense			\$1,384,765.38
	Estimated 12/31/2022 Cash Balance				\$483,431.68
Requested	\$1,312,579.67	Approved	\$1,312,579.67		
Requested values for an additional 1.19M levy for a continuous term; yield 351,158 at 100% collection					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$1,127,890.75
Police Fund		Estimated Revenue			\$1,887,504.15
		Estimated Expense			\$2,328,339.53
	Estimated 12/31/2022 Cash Balance				\$687,055.37
Requested	\$1,887,504.15	Approved	\$1,887,504.15		
Special Road Fund					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$17,974.77
		Estimated Revenue			\$0.00
		*Estimated Expense			\$17,974.77
	Estimated 12/31/2022 Cash Balance				\$0.00
Requested	\$0.00	Approved	\$0.00		
All revenue now being placed in R&B Fund					
	Fire Station Bond - Expires 2020				
Debt Fund	Estimated 1/1/2022 Unencumbered Cash Balance				\$186,805.94
		Estimated Revenue			\$0.00
		*Estimated Expense			\$186,805.94
	Estimated 12/31/2022 Cash Balance				\$0.00
Requested	\$0.00	Approved	\$0.00		
Fire Station Bond - Refinanced 2012 - amortization on file with Auditor					
	Bond is to be paid off as of Dec 2022				
Total millage for Tax Year 2021 (2022 Collection)			*Expenses include Transfers out		
3.00	Inside General Fund		Reserve accounts will be included beginning in 2023		
0.00	Inside Road & Bridge				
7.05	Outside Road & Bridge				
6.80	Outside Fire				
9.45	Outside Police				
0.13	Outside Fire Bond	This millage will be recalculated when new Values are received			
26.43	Total Mills				

Russell Township continued:

Russell Township called their meeting to order.

Mr. Hitchcock and Mr. Flaiz asked about the storage building that was promised at last year's hearings. Ms. Port replied that the architect has been identified, boring samples taken, and funds moved from reserve fund. They are behind 1 month. She assured them the project is moving forward. Ms. Jacob McClain said this seems to be what was said last year. Mr. Gabram said the contract has been signed and they are progressing. Mr. Flaiz questioned the contract. Mr. Gabram clarified, the site plan has been completed and the project is expected to be completed by this spring. Mr. Flaiz also mentioned that the old Fire Station is still there and nothing has been done about that either. There was a vote to raze the building last year then the vote was rescinded. "What has been spent on the old Fire Station?" Questioned Mr. Flaiz. Mr. Gabram answered, roughly 2700.00. Once the storage building is completed the old Fire Station should be able to be razed fairly quickly "...maybe even by Christmas" said Mr. Gabram.

Mr. Hitchcock questioned when they anticipate breaking ground for the storage building. Mr. Gabram answered "...this spring". "So spring of 2022?" asked Mr. Hitchcock. Mr. Gabram replied "Yes." Mr. Hitchcock said the building has been brought up every year since 2017 and now Mr. Gabram has confirmed it will not be built this year. Ms. Port said some of the funds to build the building are in the 2021 budget. Mr. Flaiz pointed out that the expenses for this building have been included in the appropriations for 2020-2022 and the building remains unbuilt and funds unspent. This will create an even bigger problem next year. Mr. Flaiz reiterated that what they want to spend money on is their business but if you say you are going to spend it and don't, that becomes the business of the Budget Commission. Ms. Jacob McClain went through a Power Point presentation and mentioned the Fire Department has an additional levy on the ballot. The budget currently has funds set aside in both the General Fund and Reserve Fund for conflicting purposes. Money is set aside for improvements to a building that there is also money set aside for tearing down. In either case the money is not being spent. Since 2013 there has not been more than 800,000 spent from the General Fund. Ms. Jacob McClain questioned whether there are plans to repair and then tear down the same buildings this year. Ms. Port answered that the board has not yet decided. Mr. Hitchcock pointed out that the budget reflects that they have indeed made a decision by putting this in and approving this budget. Ms. Jacob McClain went on to point out that the Fire levy calculations were incorrect and would result in the Fire Fund levy being short by 10,000 each year. The calculations did not come from the Fiscal Officer but rather from the Fire Chief. Ms. Jacob McClain suggested having the Fiscal Officer calculate these items in the future. Furthermore, the approved budget represents roughly 486K more in the Fire Fund than the need demonstrated in the budget. The Budget Commission has a duty to deny any new money without significant need demonstrated.

Motion made by Ms. Jacob McClain, seconded by James Flaiz, to suspend collection of the new Fire levy money should it pass.

Voice vote: Three ayes

If the levy passes, collection will resume in 2023 if need is demonstrated.

Mr. Flaiz suggested the township may want to voluntarily surrender inside millage in their General Fund to correct this problem. Mr. Gabram suggested the inside millage is needed for the Road Department. He understood that the General Fund is getting "tight". The Commission assured him their General Fund is well funded. Mr. Hitchcock suggested the Township returns on August 27th voluntarily surrendering millage or the Commission will suspend some millage at their discretion.

Motion made by James Flaiz, seconded by Christopher P Hitchcock to table the 2022 Tax Budget for Russell Township totaling \$10,529,216.46. The Commission requests the Township to appear at the next scheduled Commission meeting on August 27th where the Budget Commission will issue an approval for the budget with or without changes.

Voice vote: Three ayes

Mr. Gabram motioned to adjourn their meeting at 2:04pm.

Newbury Township				1:30 P.M.
				August 16, 2021
Beverly Sustar, Fiscal Officer and Greg Tropf				attended the
hearing representing Newbury Township.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 256,515.79
General Fund			Estimated Revenue	\$449,954.00
			Estimated Expense	\$548,931.00
		Estimated 12/31/2022 Cash Balance		\$157,538.79
Requested	\$424,192.00	Approved	\$449,954.00	
Real Estate collection based on 98% collection.				
Inside millage increase of .06M due to territory transfer (Newbury LSD w/ West Geauga LSD)				
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$160,115.77
Road & Bridge			Estimated Revenue	\$303,515.00
			Estimated Expense	\$323,374.00
		Estimated 12/31/2022 Cash Balance		\$140,256.77
Requested	\$294,223.00	Approved	\$303,515.00	
Real Estate collection based on 98% collection.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$62,205.53
Fire Fund			Estimated Revenue	\$270,343.00
			Estimated Expense	\$265,200.00
		Estimated 12/31/2022 Cash Balance		\$67,348.53
Requested	\$262,067.00	Approved	\$270,343.00	
Real Estate collection based on 98% collection.				
Auditor has certified a 5.5M Additional (continuing) levy, to yield \$1,064,624 at 100% collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$79,700.30
Road Improvement Fund			Estimated Revenue	\$674,398.00
			Estimated Expense	\$692,550.00
		Estimated 12/31/2022 Cash Balance		\$61,548.30
Requested	\$653,753.00	Approved	\$674,398.00	
Real Estate collection based on 98% collection.				
Auditor has certified a 1.9 Renewal levy to yield \$335,258 at 100% collection w/ term change to continuing				
Debt Fund	None			
Special Assessments				
	No Special Assessments			
Total millage for Tax Year 2021(2022 Collection)				
1.40	Inside General Fund			
1.60	Inside Road & Bridge			
3.90	Outside Road District			
1.60	Outside Fire			
8.50	Total Mills			

The Commission acknowledged that Ms. Sustar and Mr. Tropsf have done a great job turning the Township around in terms of the budget.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Newbury Township totaling \$2,690,322.36

Voice vote: Three ayes. Motion approved.

James Flaiz made a motion to suspend the hearings for lunch at 2:15 p.m.

Hearings recessed for lunch from 2:15-2:30 pm

Hearings resumed at 2:30 p.m.

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

Geauga County			1:40 p.m.
			August 16, 2021
Adrian Gorton and Gerry Morgan			attended the
hearing representing Geauga County.			
General Fund		Tax Budget	Budget Commission
Estimated 1/1/2022 Unencumbered Cash Balance	5,377,880.41		5,377,880.41
Estimated 2022 Revenue	33,562,123.00		\$33,598,287.43
Estimated Transfers In	25,000.00		\$25,000.00
Total	38,965,003.41		39,001,167.84
Estimated Expenditures	37,575,062.50		\$37,575,062.50
Revenue over Expenditures			\$1,426,105.34
Requested: \$357,123.00	Approved: \$33,623,287.43		
	Local Government Funds updated with 2022 revenue; increase of \$36,164.43		
	2022 Real Estate Receipts estimated at 98% of Values		
1004 thru 6031 Funds			
- 2022 CY Real Estate Receipts estimated at 98% of Values.			
DODD passed a resolution to voluntarily reduce collection by 0.25 on 2015 1.0 mill levy for 2022 collection (to be adjusted on 1st amended 2022 cert)			
The Auditor has certified the Renewal of the R & B 2.50 mill levy - Yield \$3,491,106.00			
Total millage for Tax Year 2021 (2022 Collection)			
2.50	Inside General Fund - 1001		
0.00	Inside Unvoted Debt - 3000		
0.00	Outside Road & Bridge		
1.20	Outside Children's Services		
1.20	Outside Mental Health		
4.05	Outside DD/Metzenbaum	Voluntary reduced collection in 2022 = .25 n was 4.30 mills	
1.00	Outside Senior Citizens		
0.20	Outside Health District		
10.15			
0.00	Outside Park - memo only		
2.44	Outside Library - memo only		
12.59			

Mr. Walder began by recognizing that they are doing a better job at estimating ending balances. Mr. Gorton said he estimates between 10-15% does not get spent each year based on historical data. The Commission suggested the possible use of Reserve Funds to save for capital expenditures or building repairs.

Motion made by Christopher P Hitchcock, seconded by Charles E Walder to approve the 2022 Tax Budget for Geauga County totaling \$171,387,067.13

Voice vote: Three ayes. Motion carried.

Middlefield Township				2:00 p.m.
				August 16, 2021
Mary Ann Pierce, Fiscal Officer and Trustee Paul Porter				attended the
hearing representing Middlefield Township.				
	Estimated 1/1/2021 Unencumbered Cash Balance			30,000.00
General Fund			Estimated Revenue	222,426.26
			Estimated Expense	186,000.00
		Estimated 12/31/2021 Cash Balance		66,426.26
Requested	\$229,105.34	Approved	\$222,426.26	
Doubled the rollback/homestead tax revenue				
2022 UDLG revenue has been updated w/amended formula at 98 % collection				
	Estimated 1/1/2021 Unencumbered Cash Balance			50,000.00
Road & Bridge			Estimated Revenue	416,823.78
			Estimated Expense	382,700.00
		Estimated 12/31/2021 Cash Balance		84,123.78
Requested	\$438,343.80	Approved	\$416,823.78	
Doubled the rollback/homestead tax revenue				
The Auditor has certified a 2.5 mill renewal levy to yield 193,849 at 100% collection				
	Estimated 1/1/2021 Unencumbered Cash Balance			42,678.00
Ambulance Fund			Estimated Revenue	121,582.00
			Estimated Expense	81,900.00
		Estimated 12/31/2021 Cash Balance		82,360.00
Requested	\$123,725.54	Approved	\$121,582.00	
Doubled the rollback/homestead tax revenue				
Debt Fund	No Debt			
Special Assessments				No Special Assessments
Total millage for Tax Year 2021 (2022 Collection)				
1.30	Inside General Fund			
1.70	Inside Road & Bridge			
2.50	Outside Road & Bridge			
1.60	Outside Ambulance			
7.10	Total Mills			

Mr. Walder pointed out a few minor errors in the budget where information was entered incorrectly. Mr. Hitchcock suggested use of reserve accounts if the township would like to start saving for capital improvements. Mr. Walder also suggested a bond issue as an alternate vehicle to use for capital expenditures. Ms. Pierce asked whether ARP – American Rescue Plan monies may be used to construct a building. Mr. Walder and Mr. Flaiz said they are working on guidelines for spending of ARP funds and will get it out to everyone as soon as they complete it.

The Budget Commission staff was asked to send Reserve Fund information to Ms. Pierce.

Motion made by James Flaiz, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Middlefield Township totaling \$1,018,693.02

Voice vote: Three ayes. Motion carried.

Chardon Township				2:40 PM
				August 16, 2021
Ilona Daw-Krizman, Fiscal Officer and Trustee Michael Brown				attended the
hearing representing Chardon Township.				
		Estimated 1/1/2022 Unencumbered Cash Balance		\$24,327.19
General Fund		Estimated Revenue		\$378,015.40
		Estimated Expense		\$390,934.32
		Estimated 12/31/2022 Cash Balance		\$11,408.27
<i>Requested</i>	\$370,087.02	<i>Approved</i>	\$378,015.40	
Cemetery Fund 2041 indicates a transfer-in from GF Included in Estimated expenses				
		Estimated 1/1/2022 Unencumbered Cash Balance		\$916.22
Road & Bridge		Estimated Revenue		\$557,921.00
		Estimated Expense		\$554,120.70
		Estimated 12/31/2022 Cash Balance		\$4,716.52
<i>Requested</i>	\$557,921.00	<i>Approved</i>	\$557,921.00	
The Auditor cert. revenue for 2.75 mill Additional levy; to generate \$503,241 per year at 100% collection				
		Estimated 1/1/2022 Unencumbered Cash Balance		\$5,434.31
Fire Fund		Estimated Revenue *		\$389,337.00
		Estimated Expense		\$384,700.00
		Estimated 12/31/2022 Cash Balance		\$10,071.31
<i>Requested</i>	\$389,337.00	<i>Approved</i>	\$389,337.00	
Auditor certified revenue 1.25 mill (1 mill renewal w/increase) levy.				
Generate \$228,746 per year at 100% collection				
Debt Fund	No Debt			
Special Assessments No Special Assessments				
Total millage for Tax Year 2021 (2022 Collection)				
1.30	Inside General Fund			
1.40	Inside Road & Bridge			
2.00	Outside Road & Bridge			
3.50	Outside Fire			
8.20	Total Mills			

Chardon Township requested to be heard at their regularly scheduled time due to a conflict, so the schedule was adjusted to accommodate this request.

Mr. Walder mentioned the ending balances were low.
Mr. Hitchcock asked about when their fire contract is due to make sure they had enough in the 1st quater of 2022 to cover that cost. The Commission recommends 20% at a minimum for a carryover balance.

Motion made by Charles E Walder seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Chardon Township totaling \$1,703,379.59

Voice vote: Three ayes. Motion approved.

Huntsburg Township			1:50 p.m.
			August 16, 2021
Michele Saunders, Fiscal Officer and Trustee Nancy Saunders			attended the
hearing representing Huntsburg Township.			
	Estimated 1/1/2022 Unencumbered Cash Balance		\$47,094.68
General Fund		Estimated Revenue	\$314,916.00
		Estimated Expense	\$309,184.00
		Estimated 12/31/2022 Cash Balance	\$52,826.68
Requested	\$293,275.40	Approved	\$314,916.00
Underestimated 98% RE TAX			
2022 UDLG revenue has been updated w/amended formula at 98 % collection			
	Estimated 1/1/2022 Unencumbered Cash Balance		\$45,612.32
Road & Bridge		Estimated Revenue	\$456,265.00
		Estimated Expense	\$455,500.00
		Estimated 12/31/2022 Cash Balance	\$46,377.32
Requested	\$444,179.00	Approved	\$456,265.00
Doubled homestead amount 45,000.00			
Underestimated 98% RE Tax			
The Auditor has certified a 3m Renewal Road levy that will yield 207,731 at 100% collection. One year early.			
	Estimated 1/1/2022 Unencumbered Cash Balance		\$23,365.55
Fire Fund		Estimated Revenue	\$102,965.00
		Estimated Expense	\$118,000.00
		Estimated 12/31/2022 Cash Balance	\$8,330.55
Requested	\$99,929.00	Approved	\$102,965.00
Underestimated 98% RE TAX			
Debt Fund	Bond Retirement		
	Debt Service of \$33,644		
	No information was presented to outline details of debt/repayment obligation		
Special Assessments			
Total millage for Tax Year 2021 (2022 Collection)			
1.70	Inside General Fund		
1.30	Inside Road & Bridge		
4.50	Outside Road & Bridge		
1.50	Outside Fire		
9.00	Total Mills		

Mr. Hitchcock was concerned that the ending balances are too low.
Mr. Walder pointed out that the state credits are not broken out, the Schedule A and B are not completed correctly, and the transfers do not balance. Additionally, the debt indicated on the budget did not have an accompanying amortization schedule included. May want to consider a debt fund.

Motion made by Christopher P Hitchcock, seconded by Charles E Walder, to approve the 2022 Tax Budget for Huntsburg Township totaling \$1,214,401.65

Voice vote: Three ayes. Motion carried.

Hambden Township			2:20 p.m.
			August 16, 2021
Mike Romans, Fiscal Officer and Trustee Keith McClintock			attended the
hearing representing Hambden Township.			
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$ 70,929.23
	Estimated Revenue		\$370,844.00
	Estimated Expense		\$421,650.00
	Estimated 12/31/2022 Cash Balance		\$20,123.23
<i>Requested</i>	\$369,329.00	<i>Approved</i>	\$370,844.00
<i>RE Tax revenue does not match</i>			
<i>Auditor's Office certified Renewal of 0.50 Current Exp Levy; Yield 63,336 per yr at 100% collection. One year early 2022 UDLG revenue has been updated at 98% collection</i>			
Road & Bridge	Estimated 1/1/2022 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$479,596.00
	Estimated Expense		\$464,750.00
	Estimated 12/31/2022 Cash Balance		\$14,846.00
<i>Requested</i>	\$479,596.00	<i>Approved</i>	\$479,596.00
Fire Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$33,589.45
	Estimated Revenue		\$516,768.00
	Estimated Expense		\$532,951.43
	Estimated 12/31/2022 Cash Balance		\$17,406.02
<i>Requested</i>	\$516,768.00	<i>Approved</i>	\$516,768.00
<i>Auditor has certified Renewal w increase of 1.5 mill Fire Levy - Yield 199,745 TY21CY22</i>			
Park Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$4,764.03
	Estimated Revenue		\$31,035.00
	Estimated Expense		\$33,780.00
	Estimated 12/31/2022 Cash Balance		\$2,019.03
<i>Requested</i>	\$31,035.00	<i>Approved</i>	\$31,035.00
Permanent Improvement	Estimated 1/1/2022 Unencumbered Cash Balance		\$260,886.45
	Estimated Revenue		\$99,311.00
	Estimated Expense		\$103,000.00
	Estimated 12/31/2022 Cash Balance		\$257,197.45
<i>Requested</i>	\$99,311.00	<i>Approved</i>	\$99,311.00
Debt Fund	Loan for Fire Truck should be set up to be paid via debt fund. Expires 2029		
	Special Note - final payment April 2022 Cutts Rd Reconstruction		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2021 (2022 Collection)			
1.30	Inside General Fund		
0.50	Outside General Fund/Current Expense		
1.70	Inside Road & Bridge		
2.60	Outside Road & Bridge		
4.00	Outside Fire		
0.25	Outside Park		
10.35	Total Mills		

Mr. Walder cautioned that the ending balances are very low. Mr. Romans agreed to establish a Debt Service Fund for his unvoted debt.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget for Hambden Township totaling \$2,189,219.90

Voice vote: Three ayes. Motion carried.

Claridon Township				2:30 p.m.
				August 16, 2021
Paula Jolly, Fiscal Officer and Trustees, Jonathan Tiber and Roger Miller representing Claridon Township.				attended
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 216,180.74
General Fund			Estimated Revenue	\$300,508.00
			Estimated Expense	\$254,680.00
	Estimated 12/31/2022 Cash Balance			\$262,008.74
<i>Requested</i>	<i>\$290,139.00</i>	<i>Approved</i>	<i>\$300,508.00</i>	
UDLG 2022 revenue and amended formula has been updated				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$446,441.44
Road & Bridge			Estimated Revenue	\$136,942.00
			Estimated Expense	\$525,800.00
	Estimated 12/31/2022 Cash Balance			\$57,583.44
<i>Requested</i>	<i>\$136,852.00</i>	<i>Approved</i>	<i>\$136,942.00</i>	
The Auditor has certified an Additional 1.76 M Levy to yield 159,902 at 100% collection				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$213,427.20
Fire Fund			Estimated Revenue	\$343,895.00
			Estimated Expense	\$439,000.00
	Estimated 12/31/2022 Cash Balance			\$118,322.20
<i>Requested</i>	<i>\$376,919.00</i>	<i>Approved</i>	<i>\$343,895.00</i>	
Confusion with the GCA-001E levy calculations (prepping for separation of Aquilla Village)				
Debt Fund	No Debt			
Special Assessments		No Special Assessments		
Total millage for Tax Year 2021 (2022 Collection)				
2.50	Inside General Fund (Incudes 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)*BOT reduced millage 1.76 M in 2019			
5.40	Total Mills			

Mr. Walder suggested if the Motor Vehicle License Fund is currently holding money that is intended for the purchase of a vehicle the township should consider establishing a Reserve Fund. The Budget Commission staff will send information.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Claridon Township totaling \$2,317,469.50

Voice vote: Three ayes. Motion approved.

Burton Township					2:50 PM
Shelley McDermott, Fiscal Officer					August 16, 2021
	Estimated 1/1/2022 Unencumbered Cash Balance			\$	218,032.70
General Fund			Estimated Revenue		\$243,000.00
			Estimated Expense		\$239,707.00
	Estimated 12/31/2022 Cash Balance				\$221,325.70
Requested	\$232,157.00	Approved	\$243,000.00		
	2022 UDLG updated revenue & amended formula				
	Estimated 1/1/2022 Unencumbered Cash Balance				\$71,347.41
Road & Bridge			Estimated Revenue		\$396,415.00
			Estimated Expense		\$404,000.00
	Estimated 12/31/2022 Cash Balance				\$63,762.41
Requested	\$396,415.00	Approved	\$396,415.00		
Auditor has certified a Renewal of a 1.1 Mill Road & Bridge Levy one year early. Projected yield of: 61,652.00 at 100%					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$278,334.22
Fire Fund			Estimated Revenue		\$256,380.00
			Estimated Expense		\$251,500.00
	Estimated 12/31/2022 Cash Balance				\$283,214.22
Requested	\$256,380.00	Approved	\$256,380.00		
Debt Fund	No Debt				
Special Assessments					
	No Special Assessments				
Total millage for Tax Year 2021 (2022 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				

Mr. Hitchcock asked if they are saving for something. Ms. McDermott answered that they have not renewed their Fire Contract since 2018. She is figuring once the contract does get renewed there will be retro-pay and other expenses that will need to be paid.

Motion made by James Flaiz, seconded by Charles E Walder to approve the 2022 Tax Budget for Burton Township totaling \$1,613,921.02

Voice vote: Three ayes. Motion approved.

Auburn Township			3:00 PM	
			August 16, 2021	
Fredrick May, fiscal officer			attended the	
hearing representing Auburn Township.				
General Fund	Estimated 1/1/2022 Unencumbered Cash Balance		\$	178,140.06
			Estimated Revenue	\$664,197.74
			Estimated Expense	\$802,960.56
	Estimated 12/31/2022 Cash Balance			\$39,377.24
Requested	\$700,009.74	Approved	\$664,197.74	
Taxes calculated incorrectly				
Road & Bridge	Estimated 1/1/2022 Unencumbered Cash Balance			\$276,013.20
			Estimated Revenue	\$1,603,787.66
			Estimated Expense	\$1,843,408.13
	Estimated 12/31/2022 Cash Balance			\$36,392.73
Requested	\$1,763,524.66	Approved	\$1,603,787.66	
Taxes calculated incorrectly				
Expenses include transfer out of 150K				
Auditor has Certified a Renewal Levy of 1.0 mill one year early TY22CY23 - Projected Yield \$265,879 at 100% collection				
Fire Fund	Estimated 1/1/2022 Unencumbered Cash Balance			\$207,604.08
			Estimated Revenue	\$1,296,706.91
			Estimated Expense	\$1,536,295.22
	Estimated 12/31/2022 Cash Balance			(\$31,984.23)
Requested	\$1,443,183.00	Approved	\$1,296,706.91	
Taxes calculated incorrectly				
Includes 100K a transfer out to sinking fund				
Debt Fund	Truck Debt - 35852.80 - paid from the 3101 Road & Bridge Debt Fund			
	Fire Station Renovation USDA Bond \$154,041 - paid from 3101 Fire Debt Fund			
	New Road Garage Improvement Debt - 123,360.54 - paid from 3101 Road & Bridge Debt Fund			
Special Assessments				
No Special Assessments				
Total millage for Tax Year 2021 (2022 Collection)				
1.40	Inside General Fund			
1.60	Inside Road & Bridge			
5.00	Outside Road & Bridge			
5.30	Outside Fire & EMS			
13.30	Total Mills			

Mr. Walder indicated he was concerned that the ending balances were too low. His budget submission did not include Schedules A and B. Mr. Hitchcock questioned the Fire Funds expenditures. Mr. May indicated he will go back to his Board and remove some of the expenses and instead have them cover it in the Fire Contract.

Motion made by Charles E Walder, seconded by James Flaiz, to table the 2022 Tax Budget for Auburn Township totaling \$5,158,593.40 pending some needed corrections in expenditures to avoid a negative ending balance. The corrected budget, after approved by the Trustees, will be reviewed by the Budget Commission on August 27th. Mr. May need not appear unless he feels it necessary.

Voice vote: Three ayes. Motion approved.

Burton Public Library				3:10 p.m.
				August 16, 2021
Becky Herrick, Fiscal Officer and K. Ringenbach				attended the
hearing representing Burton Public Library.				
	Estimated 1/1/2022 Unencumbered Cash Balance			\$ 119,500.38
General Fund			Estimated Revenue	\$969,254.00
			Estimated Expense	\$870,836.13
	Estimated 12/31/2022 Cash Balance			\$217,918.25
Requested	\$882,181.00	Approved	\$969,254.00	
	2022 PLF estimated value; 98 % collection			
	Estimated 1/1/2022 Unencumbered Cash Balance			\$0.00
Debt Service			Estimated Revenue	\$0.00
			Estimated Expense	\$0.00
	Estimated 12/31/2022 Cash Balance			\$0.00
Requested	\$0.00	Approved	\$0.00	
No Debt at this time				
Total millage for Tax Year 2021 (2022 Collection)				
1.70	General Fund			
1.70	Total Mills			

Mr. Walder suggested the ending balance is too low. He suggested between 20-40% of expenditures as an ending balance.

Motion made by Charles E Walder, seconded by James Flaiz, to approve the 2022 Tax Budget for Burton Library totaling \$1,172,221.76

Voice vote: Three ayes. Motion approved

Geauga County Public Library			3:00 p.m.
			August 16, 2021
Lisa Havlin, Treasurer and Trustees: Karen Delano and Kate Pitrone			
and Kris Carroll attended the hearing representing Geauga Public Library			
Estimated 1/1/2022 Unencumbered Cash Balance			\$ 4,827,107.00
General Fund	Estimated Revenue		\$8,955,072.86
	Estimated Expense		\$9,191,300.00
	Estimated 12/31/2022 Cash Balance		\$4,590,879.86
<i>Requested</i>	\$8,473,546.00	Approved	\$8,955,072.86
2022 PLF revenue has been updated at 98 % collection			
Estimated 1/1/2022 Unencumbered Cash Balance			\$1,282,550.00
Debt Service Fund	Estimated Revenue		\$1,425,518.00
	Estimated Expense		\$1,399,725.00
	Estimated 12/31/2022 Cash Balance		\$1,308,343.00
<i>Requested</i>	\$1,425,518.00	Approved	\$1,425,518.00
Estimated 1/1/2022 Unencumbered Cash Balance			\$3,159,196.00
Building & Repair Fund	Estimated Revenue		\$500,000.00
	Estimated Expense		\$660,000.00
	Estimated 12/31/2022 Cash Balance		\$2,999,196.00
<i>Requested</i>	\$500,000.00	Approved	\$500,000.00
			transfer from GF
Estimated 1/1/2022 Unencumbered Cash Balance			\$5,778,802.00
Capital Improvement Fund	Estimated Revenue		\$75,000.00
	Estimated Expense		\$225,000.00
	Estimated 12/31/2022 Cash Balance		\$5,628,802.00
<i>Requested</i>	\$75,000.00	Approved	\$75,000.00
Total millage for Tax Year 2021 (2022 Collection)			
2.00	General Fund		
0.50	2017 Bond Levy		
2.50	Total Mills		

Mr. Walder had expressed concerns, in an email to the members of the Library, about some expenses in the General Fund increasing sharply and cash balances being very high, so that they could be prepared to address the concerns in the budget hearing. Ms. Havlin responded by saying there are anticipated increases in staff pay as well as 2 new buildings planned. The Chardon Library building needs upgrades and additions; they have been in the planning stages for some time. There have been many roadblocks to the progress.

Mr. Walder’s concern is that the Library has experienced a reduction in costs, mostly staffing costs, during the pandemic. However, the revenue has remained at pre-pandemic levels or better. He suggested the Library may want to consider returning some of that revenue to the taxpayers since they did not need it. The representatives seemed receptive to the idea and agreed to take the matter back to their board for consideration.

Mr. Walder asked if the Capital Improvement Fund had any restrictions as to how the money may be spent. Ms. Havlin answered that it may only be used for capital expenses. The 2022 budget reflects only 225,000 to be spent from the Capital Improvement Fund. Why are the planned projects not reflected in the budget? A five-year plan of anticipated projects would also give the Commission insight as to why the balances are so high. Mr. Walder requested that this be included in next year’s budget. A library representative suggested that 3.6 million was allocated to the Chardon building renovation. Mr. Hitchcock asked why this is not reflected in the budget? Ms. Havlin requested to get the information from the County Departments who voluntarily or involuntarily surrendered collections so that she may present it to her Board.

Geauga County Library continued:

Motion made by James Flaiz, seconded by Charles E Walder, to table the 2022 Tax Budget for Geauga Public Library totaling \$26,006,245.86 until the continuation hearing on August 27th to give time for the Library Board to consider voluntarily suppressing collection in the amount of the savings they experienced during 2020/2021.

Voice vote: Three ayes. Motion carried.

Bainbridge Township					3:10 p.m.
					August 16, 2021
Janice Sugarman, Fiscal Officer and Trustee, Kristina O'Brien and Terry Rose					
attended the hearing representing Bainbridge Township.					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$ 1,180,457.31
General Fund			Estimated Revenue		\$1,427,724.00
			Estimated Expense		\$2,346,788.85
		Estimated 12/31/2022 Cash Balance			\$ 261,392.46
Requested	\$1,387,417.00	Approved	\$1,427,724.00		
	Local Government 98% updated with 2022 revenue & amended formula				
	Noted a Transfer Out of \$120,000				
	Estimated 1/1/2022 Unencumbered Cash Balance				\$1,048,563.44
Road & Bridge			Estimated Revenue		\$3,456,551.00
			Estimated Expense		\$4,499,500.00
		Estimated 12/31/2022 Cash Balance			\$ 5,614.44
Requested	\$3,356,551.00	Approved	\$3,456,551.00	includes Transfer-in	
	100K Transfer in				
Snow and Ice Control Contract with the County Engineers Office (revenue) anticipated.					
	Estimated 1/1/2022 Unencumbered Cash Balance				\$3,425,208.68
Police Fund			Estimated Revenue		\$4,009,024.00
			Estimated Expense		\$5,219,450.00
		Estimated 12/31/2022 Cash Balance			\$ 2,214,782.68
Requested	\$4,009,024.00	Approved	\$4,009,024.00		
	Estimated 1/1/2022 Unencumbered Cash Balance				\$1,441,438.39
Fire Fund			Estimated Revenue		\$2,441,568.00
			Estimated Expense		\$3,876,250.00
		Estimated 12/31/2022 Cash Balance			\$ 6,756.39
Requested	\$2,441,568.00	Approved	\$2,441,568.00		
Special assessments (lighting)					
Budget reflects collection of \$ 8,600.00					
Total millage for Tax Year 2021 (2022 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					

Bainbridge Township continued:
Mr. Walder was concerned that their projected ending balances are too low. With an entity the size of Bainbridge, carry over balances of 50 to 100 percent of expenses are recommended to assure all expenses may be paid. The Commission suggested the small balances in the Capital Improvement funds for Police and Fire either be spent or moved and spent. The 5-year plan submitted was appreciated.

Motion made by Charles E Walder, seconded by Christopher P Hitchcock to approve the 2022 Tax Budget for Bainbridge Township totaling \$23,814,892.70

Voice vote: Three ayes. Motion carried.

Budget Hearings recessed at approximately 3:17 p.m. to be reconvened on 8/27/2021.

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 James Flaiz, to approve the minutes of the August 2, 2021 – regular session.

Voice vote: Three ayes. Motion carried.

2022 Public Library Fund Distribution – tabled on August 2nd 2021

Motion by James Flaiz, seconded by Charles E Walder, to distribute the 2022 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.

	Amount
Geauga Library	3,134,211.08
Burton Library	553,096.07
Thompson Park	4,073.96
Russell Park	4,073.96
Russell Citizens Park	4,073.96
Chester Park	4,073.97
TOTAL	3,703,603.00

.01 rounding to be rotated by the eligible parks.
HB 110 temporarily increased the percentage from 1.66 percent to 1.70 percent for the FY 2022-2023 period.

Voice vote: Three ayes. Motion carried.

2021 Certificate Amendments

Geauga Park District - Supplemental

Motion by Charles E Walder, James Flaiz, Christopher P Hitchcock, seconded Charles E Walder, James Flaiz, Christopher P Hitchcock, to accept the 2021 Permanent Appropriations funds as follows upon separation from the county:

Amended Certificate June 22, 2021

General Fund	\$6,664,142.48
Special Revenue Fund	1,741.68
Capital Projects Fund	1,574,074.53
Fiduciary Funds	<u>13,000.00</u>

Grand Total – All Funds \$8,252,958.69

Voice vote: Three ayes. Motion carried

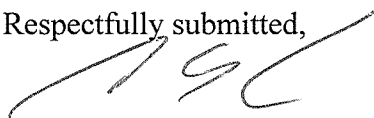
General Discussion:

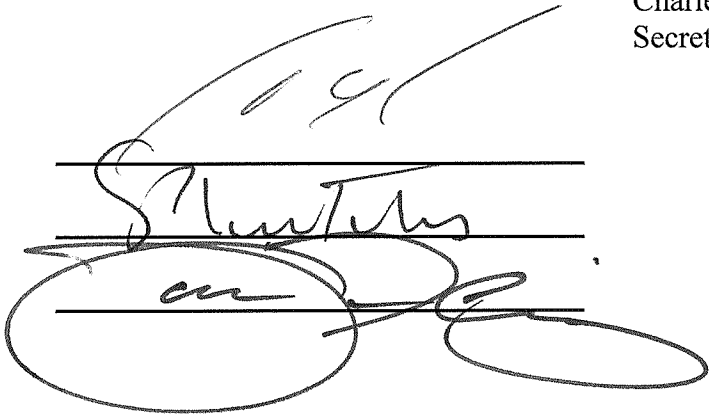
**2022 Tax Budget Hearing will reconvene on August 27, 2021 at 9:00 p.m.
at Auditor’s Appraisal Conference Room, 231 Main St., Chardon, OH**

PowerPoint slides from the 8/16/2021 Budget Hearing attached for reference.

Being no further business to conduct it was moved by C.P Hitchcock, to recess the meeting at 4:27 p.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission



2022 Annual Budget Hearing Summary (Auditor Notes)



1. Thompson Park District

- ✓ UDLGF in Budget (recommend discussing with TT).



2. Thompson Township

- ✓ Well done Budget!
- ✓ LEVY
 - ✓ Streets R&B 2.35mill replacement, 5 years, commencing 2022, due 2023.



3. Russell Citizen's Park (511)

- ✓ UDLGF in Budget (recommend discussing with TT)
- ✓ Capital Improvement Expenditure? On what land?
- ✓ Administrative expenses –
 - ✓ 2019 = \$1,344.35, 2020 = \$2,593.64 (^93%);
 - ✓ 2021 = \$2,736.00 (^5.5%);
 - ✓ 2022 (est) = \$4,300.00 (^57%)?



4. Troy Township

✓ Schedule A & Schedule B

- ✓ Schedule A should properly identify Inside/Outside Rate.
- ✓ Schedule B should include all Outside millage.

✓ GF – UDLGF for 2021?

✓ R&B – 2021 Property Tax Allocation (Rollback)?

✓ Fire – 2022 Low Ending Balance.

- ✓ LEVY – Fire & EMS 2.9mill additional, 5 years, commencing 2021, due 2022.

✓ 2 Bond Retirement & 2 Permanent Fund Balances?

- ✓ 3101 Debt Service balance \$627, 3102 Debt Service balance \$28k.
- ✓ 4301 Capital Projects balance \$20k, 4951 Permanent balance \$700



5. South Russell Village

✓ Outstanding – Well Done

✓ LEVIES

- ✓ Current Expenses 4.2mill renewal, 5 years, commencing 2022, due 2023.
- ✓ Streets, R&B 1.5mill renewal, 5 years, commencing 2022, due 2023.



6. Montville Township

- ✓ GF – 2022 c/o is low?
- ✓ Fire
 - ✓ 2021/2022 salary variance?
 - ✓ Consider a debt fund to protect revenue.
 - ✓ 2022 c/o is low?
- ✓ Fire/EMS
 - ✓ 2021/2022 salary variance?
 - ✓ 2022 c/o is low?
- ✓ 2901 Special Revenue Fund
 - ✓ What is this fund used for?



7. West-G Rec District

- ✓ 2022 Revenue

- ✓ Will increase due to Newbury territory addition.

- ✓ Very well done!



8. GTSWMD

✓ Late submission.



9. Chester Park

- ✓ Late submission.
- ✓ UDLGF in Budget (recommend discussing with TT).
- ✓ Nicely done Budget!



10. Russell Park ¹⁵⁴⁵

- ✓ UDLGF in Budget (recommend discussing with TT)
- ✓ Park Levy Fund
 - ✓ Budget shows expenses for 2019, 2020, 2021, & 2022.
 - ✓ Follow ballot language?



11. Geauga Park District

Geauga Park District 2022 Temporary Budget						
		2019?	2020	2021	2021	2022
			Actual Budget	Temporary Budget	Amended Budget	Temporary Budget
January 1 Balance			4,702,185	5,420,182	5,420,182	4,064,324
Carryover Encumbrances			100,000	100,000	100,000	100,000
Balance Unencumbered January 1			4,602,185	5,320,182	4,108,709	2,752,851
Estimated Current Year Revenue						
401	Real Estate Tax		6,097,837	5,754,750	5,754,750	5,758,901
402	Tangible Personal Property Tax					
410	State Reimbursed Real Estate Tax		798,339	769,910	769,910	770,465
411	State Reimb Personal Property Tax					
412	Grants		764	700	700	
414	Local Government Funds		92,161	70,000	88,720	91,500
420-5701	Fees		117,492	140,000	140,000	140,000
420-5702	Sales		22,338	15,000	15,000	15,000
450	Investment Income		43,233	50,000	50,000	50,000
451	Donations		69,719	50,000	50,000	50,000
452-5701	Other Receipts		37,798	20,000	20,000	20,000
452-5703	Refunds		24,457	2,500	2,500	2,500
457	Reimbursements		0	0	0	0
457-5701	Law Enforcement Assistance		0	0	0	0
499	Transfers-In		13,000	0	0	0
	BWC credit					
Total Current Revenue			7,317,139	6,872,860	6,891,580	6,898,366
Total Appropriations						
Various	Personnel & Benefits		3,850,691	4,117,239	4,205,192	4,328,825
Various	Department Budget Requests		1,720,451	2,387,094	2,442,246	2,558,486
999	Transfer(s) out to Intergovernmental Funds		1,028,000	1,600,000	1,600,000	500,000
Total Appropriation Budget			6,599,142	8,084,333	8,247,438	7,387,311
Estimated Cash Balance December 31			5,420,182	4,208,709	4,064,324	3,575,379

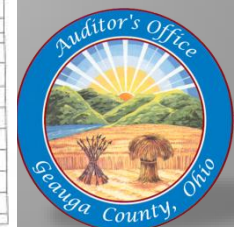
2022 Ending Cash Balance Off By \$1,211,474



11. Geauga Park District (cont.)

Gaugua Park District General Fund 2022 Temporary Budget						
Summary - Departments						
Divisions:						
00-Non-Departmental	65- Marketing					
61- Admin	66- Operations					
63- Naturalist	67- Planning					
64- IT	68- Rangers					
		2019?				
Account Code	Account Name	Actual Budget	Temporary Budget	Amended Budget	Temporary Budget	
6017-057-00-501	Personnel-00					
6017-057-61-501	Personnel-61		354,992	423,297	426,332	
6017-057-63-501	Personnel-63		836,311	660,257	681,374	
6017-057-64-501	Personnel-64		111,511	115,462	119,458	
6017-057-65-501	Personnel-65		112,192	112,184	116,094	
6017-057-66-501	Personnel-66		865,065	853,011	918,046	
6017-057-67-501	Personnel-67		76,427	388,897	350,977	
6017-057-68-501	Personnel-68		332,211	460,124	479,978	
Personnel	Total	3,211,394	2,888,114	3,013,232	3,092,259	
6017-057-00-502	Medicare-00					
6017-057-61-502	Medicare-61		1,147	6,138	6,119	
6017-057-63-502	Medicare-63		1,100	9,517	9,823	
6017-057-64-502	Medicare-64		64	1,671	1,729	
6017-057-65-502	Medicare-65		64	1,624	1,680	
6017-057-66-502	Medicare-66		1,339	12,264	13,199	
6017-057-67-502	Medicare-67		529	5,610	5,060	
6017-057-68-502	Medicare-68		673	6,275	6,535	
Medicare	Total	0	43,996	43,099	44,145	
6017-057-00-503	Hospitalization-00					
6017-057-61-503	Hospitalization-61		8,342	79,917	82,315	
6017-057-63-503	Hospitalization-63		19,769	145,107	149,460	
6017-057-64-503	Hospitalization-64		2,440	25,400	26,162	
6017-057-65-503	Hospitalization-65		2,327	20,544	21,098	
6017-057-66-503	Hospitalization-66		20,666	240,686	264,353	
6017-057-67-503	Hospitalization-67		14,322	97,110	93,370	
6017-057-68-503	Hospitalization-68		10,617	92,760	95,542	
Hospitalization	Total	639,297	704,333	701,524	732,300	
6017-057-00-504	OPERS-00					
6017-057-61-504	OPERS-61		7,569	57,162	58,942	
6017-057-63-504	OPERS-63		38,533	91,890	94,846	
6017-057-64-504	OPERS-64		15,588	16,137	16,696	
6017-057-65-504	OPERS-65		15,673	15,678	16,225	
6017-057-66-504	OPERS-66		20,100	118,414	127,434	
6017-057-67-504	OPERS-67		52,416	54,162	48,853	
6017-057-68-504	OPERS-68		76,630	77,894	81,125	
OPERS	Total	0	416,546	431,337	444,121	
		2020	2021	2021	2022	

Account Code	Account Name	Actual Budget	Temporary Budget	Amended Budget	Temporary Budget
6017-057-00-505	Workers' Comp-00		322	322	322
6017-057-61-505	Workers' Comp-61		1,320	1,320	1,320
6017-057-63-505	Workers' Comp-63		2,310	2,310	2,310
6017-057-64-505	Workers' Comp-64		330	330	330
6017-057-65-505	Workers' Comp-65		338	338	338
6017-057-66-505	Workers' Comp-66		3,190	3,190	3,190
6017-057-67-505	Workers' Comp-67		1,210	1,210	1,210
6017-057-68-505	Workers' Comp-68		1,980	1,980	1,980
Workers' Comp	Total	0	11,000	11,000	11,000
6017-057-00-506	Unemployment	1,555	5,000	5,000	5,000
Unemployment	Total	1,555	5,000	5,000	5,000
6017-057-00-601	Contract Services-00				
6017-057-61-601	Contract Services-61		291,300	292,100	292,050
6017-057-63-601	Contract Services-63		86,240	78,040	77,500
6017-057-64-601	Contract Services-64		188,604	188,996	210,776
6017-057-65-601	Contract Services-65		89,634	110,184	101,662
6017-057-66-601	Contract Services-66		272,155	300,855	415,545
6017-057-67-601	Contract Services-67		26,000	19,500	38,000
6017-057-68-601	Contract Services-68		12,730	12,730	13,018
Contract Services	Total	718,715	966,663	1,002,205	1,148,551
6017-057-00-701-5701	Supplies-00				
6017-057-61-701-5701	Supplies-61		8,500	8,500	8,500
6017-057-63-701-5701	Supplies-63		70,605	65,655	71,075
6017-057-64-701-5701	Supplies-64		4,750	4,750	4,750
6017-057-65-701-5701	Supplies-65		60,731	46,231	41,785
6017-057-66-701-5701	Supplies-66		202,365	202,365	206,485
6017-057-67-701-5701	Supplies-67		19,000	19,000	16,750
6017-057-68-701-5701	Supplies-68		4,200	4,200	4,295
Supplies	Total	246,083	370,151	350,701	353,640
6017-057-00-701-5702	Materials-00				
6017-057-61-701-5702	Materials-61		750	750	750
6017-057-63-701-5702	Materials-63		9,500	8,550	7,850
6017-057-64-701-5702	Materials-64		2,500	2,500	2,500
6017-057-65-701-5702	Materials-65		1,600	1,600	1,847
6017-057-66-701-5702	Materials-66		235,985	264,485	247,690
6017-057-67-701-5702	Materials-67		26,800	25,950	22,650
6017-057-68-701-5702	Materials-68		5,800	5,800	5,931
Materials	Total	173,450	282,935	309,635	289,218
6017-057-00-801	Equipment-00				
6017-057-61-801	Equipment-61		3,250	3,250	3,250
6017-057-63-801	Equipment-63		36,010	35,800	40,100
6017-057-64-801	Equipment-64		109,510	120,010	107,550
6017-057-65-801	Equipment-65		0	0	0
6017-057-66-801	Equipment-66		192,275	215,675	237,375
6017-057-67-801	Equipment-67		45,525	50,525	16,600
6017-057-68-801	Equipment-68		4,500	4,500	4,602



11. Geauga Park District (cont.)

Gauga Park District					
2022 Temporary Budget					
Land Improvement Fund Balance Sheet (6015-057-00)					
		2019?	2020	2021	2021
			Actual Budget	Temporary Budget	Amended Budget
					2022
					Temporary Budget
January 1 Balance			834,503	1,996,352	1,996,352
Carryover Encumbrances			100,000	100,000	100,000
Balance Unencumbered January 1			734,503	1,896,352	1,194,165
Estimated Current Year Revenue					
413	Matching Fund/State Grants		724,357	418,813	1,313,813
450	Investment - Interest		14,012	15,000	15,000
451	Donations		619,285	10,000	10,000
452	Other Receipts		378,270	25,000	25,000
499	Intergovernmental Transfer(s)		1,000,000	1,600,000	1,600,000
Total Current Revenue			2,735,924	2,668,813	2,963,813
Total Appropriations					
Various	Division Budget Requests		1,574,075	2,771,000	3,176,000
Total Appropriation Budget			1,574,075	2,771,000	3,176,000
Estimated Cash Balance December 31			1,996,352	1,294,165	1,784,165

2022 Ending Cash Balance Off By \$702,187



11. Geauga Park District (cont.)

Gauga Park District					
2022 Temporary Budget					
Retirement Reserve Fund Balance Sheet (6033-057-00)					
		2019?	2020	2021	2022
			Actual Budget	Temporary Budget	Amended Budget
January 1 Balance			58,807	74,492	74,492
Carryover Encumbrances			0	0	0
Balance Unencumbered January 1			58,807	74,492	74,992
Estimated Current Year Revenue					
499	Intergovernmental Transfers		28,000	0	0
450	Investment Income		685	500	500
Total Current Revenue			28,685	500	500
Total Appropriations					
Various	Division Budget Requests		13,000	0	0
Total Appropriation Budget			13,000	0	0
Estimated Cash Balance December 31			74,492	74,992	75,492

2022 Ending Cash Balance Off By \$500



11. Geauga Park District (cont.)

Gauga Park District					
2022 Temporary Budget					
Capital Projects/Land Acquisition Fund Balance Sheet (6034-057-00)					
	2019?	2020	2021	2021	2022
		Actual Budget	Temporary Budget	Amended Budget	Temporary Budget
January 1 Balance		479,386	483,885	483,885	480,385
Carryover Encumbrances		0	0	0	0
Balance Unencumbered January 1		479,386	483,885	490,385	496,885
Estimated Current Year Revenue					
499 Intergovernmental Transfers		0	0	0	0
450 Investment Income		4,499	6,500	6,500	6,500
413 State Revenue					
Total Current Revenue		4,499	6,500	6,500	6,500
Total Appropriations					
999 Transfer out to Intergovernmental Funds		0	0	0	0
Various Division Budget Requests		0	0	0	305,000
Total Appropriation Budget		0	0	0	305,000
Estimated Cash Balance December 31		483,885	490,385	490,385	191,885

2022 Ending Cash Balance Off By \$6,500



11. Geauga Park District (cont.)

✓ Not in compliance with ORC 5705.29

- ✓ Sections (A)(5) and (B)(3) require current and two preceding fiscal years.
- ✓ 2021 & 2022 Beginning and Ending Balances are off by \$1,920,661
- ✓ Previous year supplied (2020) does not provide corresponding expenditure detail.
- ✓ Submission double accounts for 2021 Revenue and Appropriations.

✓ Overall

- ✓ The use of budget spreadsheets, especially for a multi-million dollar entity, has been discouraged for years.
- ✓ Why isn't this budget submitted using UAN?
- ✓ Embarrassingly poor submission!

Continue ->



11. Geauga Park District (cont.)

✓ GF

- ✓ Does not appear to accurately portray Department 64 (IT) projected expenditures.
- ✓ 2020 Actual expenditures for Medicare, OPERS, & Worker's Comp do not appear accurate.

✓ Schedule A & B

- ✓ Not supplied.

✓ Conclusion?

- ✓ No one seems to have missed the \$1,920,661.
 - ✓ Not the Treasurer, not the Executive Director, & not the 5 Board members.
 - ✓ So why not return that money to the taxpayers of Geauga County?



12. Parkman Township

✓ Schedule A

- ✓ Columns I and II are not correct.
- ✓ Amounts and Mills are reversed.

✓ MVL Fund

- ✓ Submission does not appear to be directly from UAN?

✓ R&B

- ✓ 2022 c/o too low?

✓ Fire & Rescue

- ✓ 2022 c/o too low.
- ✓ LEVY – Fire & EMS 4mill additional, continuing, commencing 2021, due 2022.



13. Munson Township

- ✓ Summary is great – Thank You
- ✓ R&B
 - ✓ 2022 c/o too low?
 - ✓ LEVY – R&B .75mill renewal, 5 years, commencing 2022, due 2023.



14. Aquilla Village

- ✓ Schedule A & B

- ✓ Complete for Inside/Outside Millage amounts and rates.

- ✓ Separation issue

- ✓ Under assumption of continuing as Village?

- ✓ LEVY

- ✓ Fire & EMS 5.3mill additional, 3 years, commencing 2021, due 2022.



15. City of Chardon

- ✓ Nicely done Budget!
- ✓ Fire & Ambulance
 - ✓ 2022 c/o is low
 - ✓ LEVY – Fire & EMS 7mill renew & increase, 3 years, commencing 2021, due 2022.
- ✓ TIFs
 - ✓ Expenditure schedule to documents?



16. Chester Township

- ✓ Contingent expenses (ORC 5705.29(A)(1))
 - ✓ GF 2022 Expenses = \$778,938.87, 3% = \$23,368.17 vs \$23,800.
- ✓ Police
 - ✓ 2022 c/o balance too low!
 - ✓ LEVY 0.5mill additional, 5 years, commencing 2021, due 2022.



17. East Geauga Fire

- ✓ Would like to see more detail w/ particular line items
- ✓ LEVY
 - ✓ Fire & EMS 1mill renewal, 5 years, commencing 2021, due 2022.



18. Middlefield Village

- ✓ Excellent submission – Thank You
- ✓ TIFs
 - ✓ Any plans?



19. Burton Village

✓ Xfer IN/OUT Issue

- ✓ GF – 2021 Xfer Out \$735k; 2022 Xfer Out \$605k.
- ✓ Police – 2021 Xfer In \$300k; 2022 Xfer In \$350k.
- ✓ Unaccounted – 2021 = \$435k; 2022 = \$255k.



20. Russell Township

✓ Insert Kate/Ron Information Here



21. Newbury Township

✓ Well done Budget!

✓ LEVIES

- ✓ Fire & EMS 5.5mill additional, continuing, commencing 2021, due 2022.
- ✓ Streets, R&B 1.9mill renewal w/ change to continuing, commencing 2022, due 2023.



22. Geauga County

- ✓ Would like to see more accurate estimated ending balances.
- ✓ Still near zero based budgeting.



23. Middlefield Township

✓ GF

- ✓ Personal Property Tax 2018, 2019, 2020.
- ✓ Property Tax Allocation (Rollback) 2021, 2022?

✓ Gas Tax/R&B

- ✓ Salaries 2021.

✓ R&B/Ambulance

- ✓ UDLGF & Property Tax Allocation mix up?

✓ LEVY

- ✓ Streets, R&B 2.5mill renewal, 5 years, commencing 2021, due 2022.



24. Huntsburg Township

✓ Xfer IN/OUT Issue

- ✓ GF – 2021 Xfer Out \$43,644, 2022 Xfer Out \$43,644.
- ✓ 3101 Bond Debt – 2021 Xfer In \$33,644, 2022 Xfer In \$33,644.
- ✓ Unaccounted – 2021 = \$10k; 2022 = \$10k.

✓ LEVY

- ✓ Streets, R&B 3mill renewal, 5 years, commencing 2022, due 2023.



25. Hambden Township

✓ GF

- ✓ 2022 c/o too low! Need \$26k min, have \$18k.
- ✓ LEVY – Current Expenses 0.5mill renewal, 5 years, commencing 2022, due 2023.

✓ Gas Tax

- ✓ 2022 c/o too low! Need \$20k min, have \$1k.

✓ R&B

- ✓ 2022 c/o too low! Need \$20k min, have \$14k.

✓ 2171 Park

- ✓ 2022 c/o too low! Need \$6k min, have \$2k.

✓ LEVY

- ✓ Fire & EMS 1.5mill renewal & increase, 5 years, commencing 2021, due 2022.



26. Claridon Township

- ✓ Good Budget
- ✓ 2231 Permissive MVL
 - ✓ Consider a Capital reserve Fund for truck set aside.
- ✓ LEVY
 - ✓ Streets R&B 1.76mill additional, 5 years, commencing 2022, due 2023.



27. Chardon Township

✓ GF

- ✓ 2022 c/o too low! Need \$61k min, have \$3k.

✓ Gas Tax

- ✓ 2022 c/o too low! Need \$43k min, have \$6k.

✓ R&B

- ✓ 2022 c/o too low! Need \$50k+ min, have \$4k.
- ✓ Bunch of Debt service - Consider a debt fund to protect revenue.
- ✓ LEVY – 2.75mill additional, 5 years, commencing 2021, due 2022.

✓ LEVY

- ✓ Fire & EMS 1.25mill renewal and increase, 3 years, commencing 2021, due 2022.



28. Burton Township

- ✓ Good Budget – Thank you!
- ✓ LEVY
 - ✓ Streets R&B 1.1mill renewal, 5 years, commencing 2022, due 2023.



29. Auburn Township

✓ Schedule A & B?

✓ GF

✓ 2022 c/o low?

✓ LEVY

✓ Streets R&B 1mill renewal, 5 years, commencing 2022, due 2023.



30. Burton Library

✓ GF

✓ 2021 & 2022 c/o low?



31. Geauga Library

✓ GF

- ✓ Cash Balance 2019 = \$2.9m; 2020 = \$4.5m; 2021 = 4.8m; 2022 = \$4.1m.
- ✓ 2022 Employee benefits up 22% (2021 = \$4.5m; 2022 = \$5.5m).

✓ Cash Balances

- ✓ 2021 => GF = \$4.8m; B&R = \$3.1m; Capital Improv. = \$5.8m (\$13.7m).
- ✓ 2022 => GF = \$4.1m; B&R = \$3m; Capital Improv. = \$5.6m (\$12.7m).

✓ LEVIES

- ✓ Current Expense, 1mill continuing, 2010.
- ✓ Current Expense, 1mill continuing, 2017.



32. Bainbridge Township

✓ GF

- ✓ 2022 c/o low?

✓ R&B

- ✓ 2022 c/o low?
- ✓ Need \$300k for Salaries alone, have \$5k.

✓ 2191 Fire

- ✓ 2022 c/o low?
- ✓ Need \$575k for Salaries alone, have \$6k; Using 2281 Ambulance Fund?

✓ Capital Project Funds

- ✓ 4901 Police Station Construction balance \$183k.
- ✓ 4903 Fire Addition/Renovation balance \$89k.

✓ 5 Year Plan

