

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Friday, August 27, 2021 at 9:01 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, Deputy Auditors: Tammy Most, and Kristen Sinatra

C.P. Hitchcock was delayed and arrived after 9:00 a.m.

Special Meeting advertised: Reconvene 2022 Tax Budget Hearings & Regular Business

Regular Business

Geauga Trumbull Solid Waste District Financial Transactions

Motion by Charles E Walder, seconded by James Flaiz, to acknowledge the Transfer Appropriation for fund 6007.

Appropriation Transfer

Fund 6007:

From: Fuel \$(1,000.00)
 To: Cellular 1,000.00

Total Appropriations for Fund 6007: \$3,701,107.82 Unchanged

Voice vote: Two ayes. Motion carried.

Geauga County – Amendment #14

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

General Fund

Increase in Sales Tax, other source revenue 750,000.00 from 14,750,000.00 to 15,500,000.00
 Increase Transfer in other source revenue \$162,000.00 from 10,000.00 to 162,000.00
 Increase Other (Ins Rev & Defense of Indigent) other source revenue 307,000.00 from 8,390,565.29 to 8,697,565.29

Net Adjustment: \$1,219,000.00

Capital Projects Fund

Increase #4001 Computer Equipment other source revenue 45,000.00, from 20,000.00 to 65,000.00

Enterprise Funds

Increase to #5002 Water Resources Sewer other source revenue 73,665.12 from 7,608,941.81 to 7,682,606.93
 Increase #5003 Water District other source revenue 12,000.48 from 1,250,000.00 to 1,262,000.48

Net Adjustment: \$85,665.60

New General Fund Total: \$44,779,199.72
New Capital Projects Total: \$34,259,318.48
New Enterprise Funds Total: \$22,224,867.78

New 2021 Certificate Total: \$214,770,755.83

Voice vote: Two ayes. Motion carried.

Bainbridge Township – Amendment #5

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

Special Revenue Funds

Creation of Fund# 2272 – Local Fiscal Recovery Fund (ARP) – other source revenue 599,018.93 from 0.00 to 599,018.93

New Special Revenue Funds Total:	\$22,109,196.56
<u>New 2021 Certificate Total:</u>	<u>\$29,508,281.42</u>

Voice vote: Two ayes. Motion carried.

School District Amendments 2021/2022

Cardinal LSD – 2021/2022 Amendment #2

Motion by James Flaiz, seconded Charles E Walder, to amend the Cardinal LSD Official Certificate of Estimated Resources for the 2020/2021 School Year to reflect “actual” July 1, 2021 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 4/15/2021 1st Amended Certificate	
General Fund	14,981,254.99	679,803.99	in the beginning balances
		80,400.00	in real estate taxes
Special Revenue Funds	1,436,423.08	215,394.02	in the beginning balances
		324,529.06	in other source revenue
Debt Service	2,429,399.45	(2,047.38)	in the beginning balances
		(80,400.00)	in real estate taxes
Capital Project Funds	601,263.91	(302,251.82)	in the beginning balances
		-	in real estate taxes
Enterprise Funds	451,292.83	67,792.83	in the beginning balances
Fiduciary Funds	73,578.39	20,078.39	in the beginning balances
New Total – All Funds	19,973,212.65		
Net Change over original certificate		651,545.65	

Voice vote: Two ayes. Motion carried.

Christopher P Hitchcock joined the meeting at 9:05am

2022 Certificates

Geauga Park District -Revised Original Certificate

Motion by Charles E Walder, seconded by James Flaiz, to revise and finalize the Geauga County Park District's Official Certificate of Estimated Resources dated August 16, 2021 to reflect the following changes:

2013 1Mill levy will be collected at a rate of .4Mills for Tax Year 2021 Collection Year 2022

General Fund

Decrease in Tax revenue 1,879,267 (calculated at 98% collection) from 6,529,366 to 4,650,099

New General Fund Total:	\$7,702,950.00
<u>New 2022 Certificate Total:</u>	<u>\$9,915,998.00</u>

Mr. Flaiz supplied copies to the Commission, of correspondence he received from the Geauga Park District's newly appointed legal counsel, John Slagter and Jon Oebker of Tucker Ellis LLP, sent late yesterday, August 26, 2021, via email to Mr. Flaiz. The Park counsel was requesting to address this meeting today in order to correct the errors and resubmit the proposed budget. Mr. Flaiz responded on behalf of the Budget Commission by pointing out that the request cannot be honored as it would violate the Ohio Sunshine Law meeting notice requirements. Mr. Flaiz also noted that the Park District's 2022 budget was approved as corrected on August 16th. Therefore, there was no requirement or expectation from the Commission for a budget re-submission from the Park District. The above-mentioned correspondence copies are attached.

Voice vote: Three ayes. Motion carried.

Tucker Ellis ILLP

950 Main Avenue, Suite 1100 | Cleveland, OH 44113 | TEL 216.592.5000 | FAX 216.592.5009

August 26, 2021

DIRECT DIAL 216.696.4664 | john.slagter@tuckerellis.com

Geauga County Budget Commission
Courthouse Annex
231 Main St., Suite 1-A
Chardon OH 44024-1293

Re: Geauga: County Budget Commission, August 27, 2021 Special Meeting

To the Clerk of the Geauga County Budget Commission:

As noted in the Geauga County Budget Commission's ("Budget Commission") Notice of Special Meeting scheduled for August 27, 2021, the "Geauga Park District final millage amount for 2022" is on the agenda for this meeting. The Geauga County Park District ("Park District") hereby requests the opportunity to address the Budget Commission during this August 27, 2021 meeting.

During the August 16, 2021 hearing, the Budget Commission noted errors in Park District's submitted budget and took the position that the submitted budget from the Park District did not comply with Ohio law. However, in a departure from past practice, the Budget Commission declined to allow the Park District the opportunity to correct the errors and resubmit its proposed budget.

The Park District has since corrected the errors in its previously submitted budget. As such, the Park District requests the opportunity to appear at the Budget Commission's August 27, 2021 Annual Tax Budget Hearing Special Meeting.

Sincerely,

TUCKER ELLIS LLP

John Slagter
Jon W. Oebker

Flaiz, James R.

From: Flaiz, James R.
Sent: Thursday, August 26, 2021 5:19 PM
To: 'Oebker, Jon W.'
Subject: RE: Geauga County Budget Commission, August 27, 2021 Special Meeting

Mr. Oebker:

Thank you for your letter, unfortunately, there are issues with the course of action you are proposing. First, we are beyond the sunshine requirements for the special meeting tomorrow at 9 am. The meeting is only noticed for three continued budget hearings: Russell, South Russell and Geauga Public Library. The notice for approval of the millage reduction is only for the Budget Commission to approve the exact millage reduction to match the dollar amount reduction that was previously approved at the Park District's budget hearing. There has not been the required legal notice for a Park District hearing.

Additionally, the Park District budget was approved at the hearing on August 16th. All budgets were due on July 20th and the Park District was provided with ample notice of their hearing. While the budget that was submitted did contain errors and did not satisfy the requirements of the Revised Code, the budget was corrected and approved. The Budget Commission utilized its authority under R.C. 5705.32(A) which allows that: *"The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom."* There is no mechanism to reopen a hearing on an already approved budget, which would be a total deviation from past practice and the dictates of the Revised Code.

Based on the foregoing, my client will not be able to entertain your request for the Park District to address the Budget Commission at tomorrow's hearing.

James R. Flaiz
Prosecuting Attorney
GEAUGA COUNTY PROSECUTOR'S OFFICE
231 Main Street, 3rd Floor
Chardon, OH 44021
Tel: 440.279.2100
Fax: 440.279.1322
james.fl aiz@ecpao.com

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From: Oebker, Jon W. <jon.oebker@tuckerellis.com>
Sent: Thursday, August 26, 2021 2:51 PM
To: Flaiz, James R. <james.fl aiz@ecpao.com>
Cc: Slagter, John P. <John.Slagter@tuckerellis.com>
Subject: Geauga County Budget Commission, August 27, 2021 Special Meeting

This email contains an attached file!

Budget Hearings Reconvened at 9:11am

Auburn Township – Attendance was not required.

Auburn Township				August 27, 2021
attendance not required				
Estimated 1/1/2022 Unencumbered Cash Balance				\$ 241,338.54
General Fund	Estimated Revenue			\$664,197.74
	Estimated Expense			\$722,273.32
	Estimated 12/31/2022 Cash Balance			\$183,262.96
<i>Requested</i>	\$652,379.74	<i>Approved</i>	\$664,197.74	
<i>Diference is UDLG based on new formula @ 98%</i>				
Estimated 1/1/2022 Unencumbered Cash Balance				\$348,003.40
Road & Bridge	Estimated Revenue			\$1,603,787.66
	Estimated Expense			\$1,843,408.13
	Estimated 12/31/2022 Cash Balance			\$108,382.93
<i>Requested</i>	\$1,603,787.66	<i>Approved</i>	\$1,603,787.66	
<i>Expenses include transfer out of 150K</i>				
<i>Auditor has Certified a Renewal Levy of 1.0 mill one year early TY22CY23 - Projected Yield \$265,879 at 100% collecti</i>				
Estimated 1/1/2022 Unencumbered Cash Balance				\$358,733.99
Fire Fund	Estimated Revenue			\$1,296,706.91
	Estimated Expense			\$1,536,295.22
	Estimated 12/31/2022 Cash Balance			\$119,145.68
<i>Requested</i>	\$1,397,477.91	<i>Approved</i>	\$1,296,706.91	
<i>Difference moved to Debt Service to support payments</i>				
<i>Expenses includes 100K a transfer out to sinking fund</i>				
Debt Fund				
Estimated 1/1/2022 Unencumbered Cash Balance				51,883.21
Estimated Revenue			259,984.43	
Estimated Expense			310,598.36	
Estimated 12/31/2022 Cash Balance				1,269.28
<i>Requested</i>	\$311,867.64	<i>Approved</i>	\$259,984.43	
<i>Requested to include beginning bal. rather than move revenue from fire fund to support debt.</i>				
<i>Truck Debt - 35852.80 - paid from the 3101 Road & Bridge Debt Fund</i>				
<i>Fire Station Renovation USDA Bond \$154,041 - paid from 3101 Fire Debt Fund</i>				
<i>New Road Garage Improvement Debt - 123,360.54 - paid from 3101 Road & Bridge Debt Fund</i>				
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			

Auburn Township was able to rectify the discrepancies identified in the budget which was presented for the August 16, 2021 Budget Hearing.

Motion made by Christopher P Hitchcock, seconded by James Flaiz, to approve the 2022 Tax Budget as presented with revenue and balances for Auburn Township totaling \$5,543,509.08

Voice vote: Three ayes. Motion carried

South Russell Village

South Russell Village				9:00 a.m.
				August 27, 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 Commission’s main issues with this budget is the high cash balances and the history of non-execution of proposed projects. At Tuesday’s Council meeting, 8/24/21, Resolution 2021-56 was passed. This resolution contained 3 projects – Lake Louise, the Town Hall catch basin project, and paying off of the 0% OPWC loan. Mr. Walder, who attended the meeting, was pleased with the resolution which indicated a “course correction” on behalf of South Russell’s administration. Mr. Walder also noted the Village will be looking into creating Reserve Funds in order to better manage their budget. Mr. Hitchcock was also pleased with the Resolution and said this will be the model going forward. Mr. Flaiz gave the members credit for the completion of the Resolution. He had remaining reservations about the projects listed in the Resolution. The Lake Louise project was started 4 years ago, and the retention basin is on land owned by the Village and the engineering study was completed a while ago. He remained discouraged at the delays. He agreed the model of a resolution was outstanding but also stated that paying off a 0% interest loan is not a good idea. He would have liked to have seen more of the 4 million cash balance spent on projects like the traffic light and Police Department license plate reader application. Both are safety issues which the public has brought to this administration’s attention. There are consequences to not governing. To Mr. Flaiz’ point, Mr. Carroll pointed out there were 3 council members who voted no on the resolution because they did not support the OPWC loan payoff. He also wanted to make sure the Commission knew that the Road levy will be mostly spent on the storm water mitigation project and if the project gets delayed for any reason he will recommend the Council approves suspending collection on the levy. Ms. Romanowski said this list is projects that Council determined they are

South Russell Village continued:

able to complete by this time next year. This is not a comprehensive list. She is hoping there will be other projects they can add to this list as having been completed by this time next year.

Mr. Flaiz re-iterated the resolution is “outstanding” but hopes it is just a “baseline”.

Motion made by James Flaiz, seconded by Charles E Walder, to approve the 2022 Tax Budget as presented with revenue and balances for South Russell Village totaling \$7,413,640.53

Voice vote: Three ayes. Motion carried

Geauga County Public Library				9:00 a.m.
				27-Aug-21
Lisa Havlin, Treasurer and Trustee 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	<i>Approved</i>	\$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	<i>Approved</i>	\$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	<i>Approved</i>	\$500,000.00	<i>transfer from GF</i>
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	<i>Approved</i>	\$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 shared that his concern with this budget was the 12.7 million in cash balances with listed expenses leaving more cash to accumulate in the coming year. He suggested the savings

Geauga Public Library continued:

experienced by the Library in the form of reduced labor costs due to COVID should be refunded back to the taxpayers. The levies the Library currently have are for Current Expenses or Operating costs. Ms. Havlin acknowledged that to be true. Mr. Walder went on to say that since both levies are termed continuous, the Commission has a special responsibility to test need on these levies. Ms. Havlin stated that the expenses of the library meet or exceed the revenues generated by the levies. It is the Public Library Funds from the state that they have been saving for capital projects such as the Chardon renovation. Mr. Walder said this is not how a public entity must handle funds. The budget must demonstrate need in order for funding to be justified. Mr. Walder remained confused as to why the Library Board did not question the small expense amounts. He continued that he felt perhaps the Library's philosophy and methodology is backwards. In public budgeting the projects are identified first and funding is determined as a result of the projects that have been identified. It appears the Library is operating in the reverse and collecting the funds before the projects have been identified and costs determined. Mr. Hitchcock asked the amount of the savings the library realized in 2020. Mr. Walder said it was about 687,000 by his calculation. Mr. Hitchcock then made a motion to suspend 600,000 of the Library's collection for collection year 2022. Mr. Flaiz seconded.

Voice vote: Two ayes. Motion carried. Mr. Walder voted no.

Mr. Walder exited the hearing at 10:13 a.m. and Ms. Jacob McClain stepped in as the alternate.

Russell Township				9:00 a.m.
				August 27, 2021
Karen Walder, Fiscal Officer and Trustees Gary Gabram and Kristina Port				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		\$1,573,542.13	
Estimated 12/31/2022 Cash Balance				\$259,966.43
<i>Requested</i>	\$1,111,462.00	<i>Approved</i>	\$1,120,927.00	
<i>* Exp includes Transfer-out of \$570,859.</i>				
UDLG 2022 revenue has been updated w/amended formula at 98 % collection				
Estimated 1/1/2022 Unencumbered Cash Balance				\$437,638.61
Road & Bridge	Estimated Revenue		\$1,979,072.55	
	*Estimated Expense		\$2,099,730.22	
Estimated 12/31/2022 Cash Balance				\$316,980.94
<i>Requested</i>	\$1,599,072.55	<i>Approved</i>	\$1,979,072.55	
<i>Approved revenue includes Transfer in from GF of 365,000 & Gov Deals sale of assets 15,000.</i>				
<i>*Exp includes Transfer-out \$16,044.</i>				
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
<i>Requested</i>	\$1,312,579.67	<i>Approved</i>	\$1,312,579.67	
<i>*Exp includes Transfer-out of \$49,452.</i>				
<i>8/19/21 Res 2021-24 was filed at BOE requesting removal of 1.19 add'l fire levy from Nov 2nd ballott.</i>				
Estimated 1/1/2022 Unencumbered Cash Balance				\$1,127,890.75
Police Fund	Estimated Revenue		\$2,037,504.15	
	Estimated Expense		\$2,328,339.53	
Estimated 12/31/2022 Cash Balance				\$837,055.37
<i>Requested</i>	\$1,887,504.15	<i>Approved</i>	\$2,037,504.15	
<i>Rev. Includes Trans-In \$150,000.00 *Exp include Trans-out \$24,129</i>				
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
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00	
<i>All revenue now being placed in R&B Fund</i>				
Debt Fund	Fire Station Bond			
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
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00	
<i>Fire Station Bond - Refinanced 2012 - amortization on file with Auditor</i>				
Bond is to be paid off as of Dec 2022				
Total millage for Tax Year 2021 (2022 Collection)				<i>*Expenses include Transfers out</i>
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:

Ms. Port opened Russell Twp. special meeting.

Ms. Jacob McClain began with a PowerPoint presentation saying that the budget submission was fine except that it did not demonstrate need. The Board had taken actions at their recent meeting (8/18/21) where they approved by resolution, the demolition of the Old Fire Station; anticipated completion Fall of 2021, also removed from expenses in the 2022 budget \$78,000 and \$147,000 previously earmarked for razing/remediating Old Fire Station and moving of Town Hall respectively as well as, transfer funds from the General Fund into Police Fund and Road & Bridge Fund (paving projects). The BOT also passed a resolution requesting the removal of the 1.19M additional fire levy from the ballot for the November 2021 general election. The BOT made great movement. Ms. Jacob McClain was genuinely impressed.

Mr. Hitchcock believes by going through this process, these types of problems will not be experienced next year. The key was providing evidence that monies will be spent. Mr. Flaiz also echoed the strides made by the BOT. He believes it's a two-part process, 1) listening to the Fiscal Officer and utilize them as a resource and 2) making certain to follow-through on what has been outlined.

Motion made by James Flaiz, seconded by Kate Jacob-McClain, to approve the 2022 Tax Budget as presented with revenue and balances for Russell Township totaling \$10,770,560.18

Voice vote: Three ayes. Motion carried

Russell Twp. adjourned their special meeting.

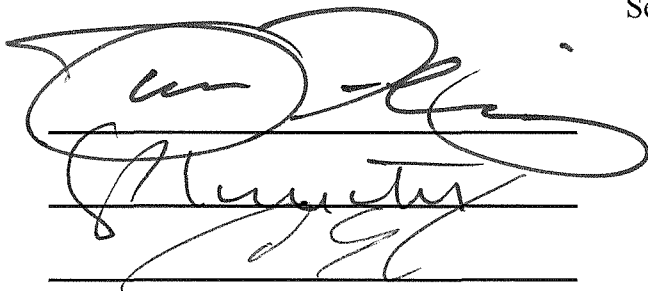
PowerPoint Slides from the 8/27/2021 Budget Hearing attached for reference.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the special meeting at 10:20 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission



**2022 Annual
Budget Hearing Summary
(Auditor Notes -
Continuation)**



Auburn Township

✓ Action:

✓ Corrected Fire Fund clerical error.



South Russell Village

✓ Review:

- ✓ Issue with non-execution of projects resulting in high cash balances.

✓ Actions taken:

- ✓ Resolution 2021-56.
 - ✓ 2022 - Lake Louise Bridge project @ \$263.5k.
 - ✓ 2022 - Village Hall detention basin @ \$480k.
 - ✓ 2022 - Pay-off of 0% OPWC loan @ \$150.6k.
 - ✓ Acknowledging Budget Commission concerns.
 - ✓ High cash balance with lack of project progress.



Geauga Library

✓ Review:

- ✓ Ending cash balance 2022 = **\$12.7m** (\$4.1m[GF] + \$3m[B&R] + \$5.6m[Cap]).
- ✓ Total Disbursements 2022 = **\$10m** (\$9.19m[GF] + \$660k[B&R] + \$225k[Cap]).
- ✓ “Saving Money”.
- ✓ 2020 & 2021 show COVID related reduction of expenses over 2019 = **\$1.2m** (\$681k + \$563k).
- ✓ BC asked Library to consider returning operational savings experienced during COVID.

✓ Current LEVIES:

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



Geauga Library

✓ Positives:

- ✓ Library Treasurer is open and has communicated understanding of the BC's viewpoint.
- ✓ Treasurer is considering Reserve Accounts to accumulate funds for capital projects.
- ✓ Treasurer appears willing to work towards satisfying the BC concerns.

✓ Negatives:

- ✓ Library Board has not invested in understanding the Budgeting process but rather has wholesale dismissed the BC's concerns.
- ✓ Not a single question was asked by the Library Board of their Budget prior to approving.
- ✓ The order of funding vs. project definition/identification is backwards.
- ✓ \$3m balance in the B&R Fund with \$660k of 2022 disbursements.



Geauga Library

- ✓ Considerations:
 - ✓ Newly appointed Executive Director.
 - ✓ Indication of near term re-consideration.



Russell Township

✓ Insert Kate/Ron Information Here

