

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, May 18, 2021 at 11:00am a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present via WebEx: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Chief Deputy Treasurer Caroline Mansfield representing Treasurer Christopher P Hitchcock, Chief Deputy Auditor Ron Leyde, Chief Compliance Officer, Kate Jacob McClain and Geauga County Fiscal Office Manager, Pam McMahan.

Also Present: Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Meeting Advertised: Training and Regular Business

Training

The Budget Commission felt a training session on Budget preparation might be helpful for the subdivisions within the County. Given the past year and the unprecedented shifts in revenue and expenses due to the COVID 19 pandemic, there are some issues that may be occurring that haven’t in the past. The invite was sent initially on May 4th. The response was affirming that this training would be beneficial. The training was meant for Fiscal Officers but also for Trustees, Mayors, Council Members, and Department Heads to help all understand the process, benefits, and importance of a properly tested budget.

Below is an excerpt from the reminder sent May 17th:

This training is meant to assist in preparation of the annual budget.

Among other topics, the training will cover:

- the role and reach of the Budget Commission
- distributing Undivided Local Government Funds in Geauga County
- specific budget best practices and explanations of related forms
- reserve balance options
- preparation and pre-tests for annual budget hearing
- what happens after the budget hearing
- different levy options
- and much more....

Presenters: Auditor Charles Walder and Prosecutor Jim Flaiz

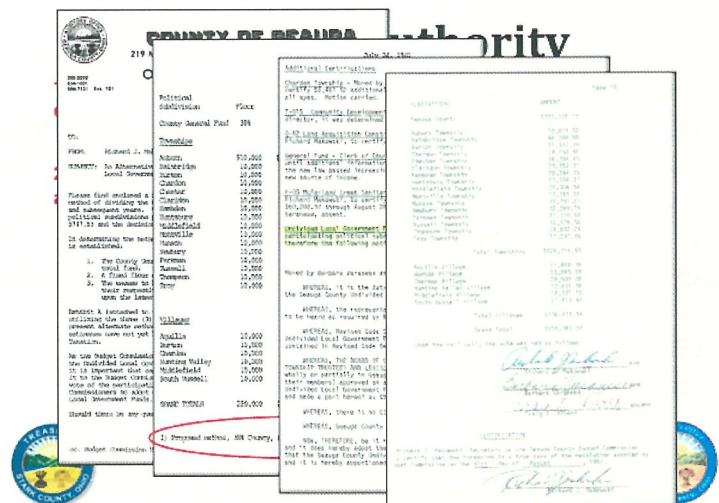
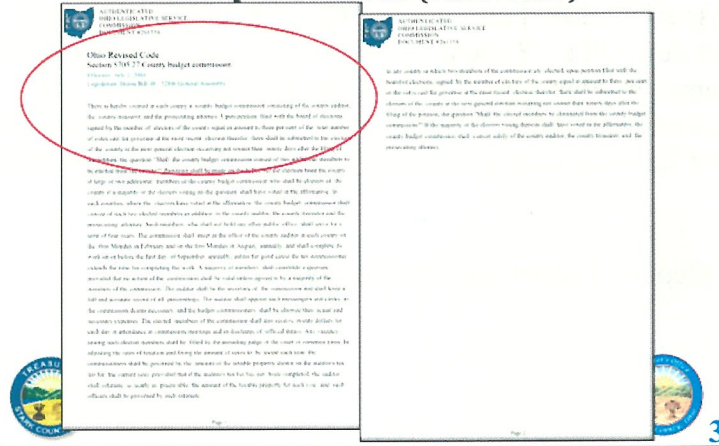
The Budget Commission

It is the responsibility of the County Budget Commission to annually review the tax budgets, unless waived, of all taxing districts within the county and to determine that all tax levies are properly authorized and allocated to the county, cities, villages, townships, libraries, parks, fire districts, solid waste districts, recreational districts, health districts, schools and other taxing authorities.

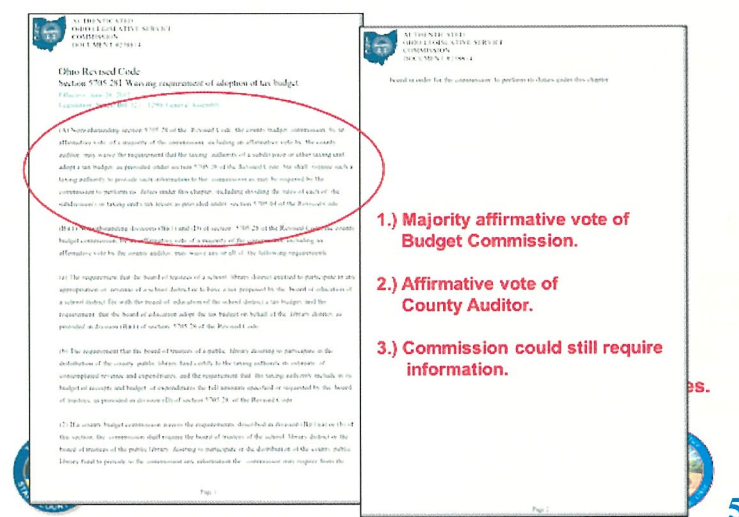
The County Budget Commission approves the distribution of the Local Government Fund and Library Fund and ensures that levy monies are collected and properly spent, and that carry-over balances are monitored and reasonable.



Composition (ORC 5705.27)





4 This slide illustrated a bit of the history of the Undivided Local Government distribution method. The alternate method currently used will be evaluated and likely updated in the coming months.




- 1.) Majority affirmative vote of Budget Commission.
- 2.) Affirmative vote of County Auditor.
- 3.) Commission could still require information.



Budget Commission Oversight

- 1) ORC 5705.341
 - Issues relating to the fixing of uniform rates.
 - Any person who pays real, public utility, or tangible personal property tax.
 - Appellant required to deposit \$500 to cover costs, refunded if victorious.
- 2) ORC 5705.37
 - Issues relating to the dissatisfaction of any action.
 - Taxing authorities of subdivisions, library, nonprofit, or park.
 - Decision of the Board of Tax Appeals is substituted for the actions of the Budget Commission.




RUSSELL TOWNSHIP, LUCAS COUNTY			
LEVIED OUTSIDE TO WHAT IS APPLICABLE EXCLUSIVE OF DEBT LEVIES			
Item	Levy Description	Amount	County Auditor's Fee or Fee of any Party to Subdivision
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.010 Road & Brdg. Contingency	1.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.008 Road & Brdg. Contingency	2.700
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.014 Road & Brdg. Contingency	1.100
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	1.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	2.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	3.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	4.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	6.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	7.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	9.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	10.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	11.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	13.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	14.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	16.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	17.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	18.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	20.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	21.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	23.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	24.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	25.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	27.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	28.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	30.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	31.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	32.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	34.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	35.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	37.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	38.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	39.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	41.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	42.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	44.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	45.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	46.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	48.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	49.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	51.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	52.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	53.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	55.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	56.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	58.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	59.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	60.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	62.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	63.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	65.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	66.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	67.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	69.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	70.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	72.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	73.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	74.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	76.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	77.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	79.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	80.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	81.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	83.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	84.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	86.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	87.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	88.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	90.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	91.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	93.000
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	94.400
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	95.800
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	97.200
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	98.600
2021 Road and Bridge	Subdivided by voters on 5/12/1970 not to exceed half-time years	0.016 Road & Brdg. Contingency	100.000





AUTHENTICATED ORIGINAL SERVICE COMMISSION DOCUMENT #24256	
1) Schedule A	levy proposed under section 5705.194, 5705.199, 5705.21, 5705.211, or 5705.216 a property tax
2) Budget form	levy proposed under section 5705.09, or the original levy under section 5705.212 of the Revised Code is first extended on the tax but not duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty per cent of the amount of the levy estimated to be available for appropriation in such year
3) Except as provided in division (F)(4) of this section, the full amount of any reserve balance the board includes in its budget shall be retained by the county auditor and county treasurer out of the first semiannual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon with the dispositive interest-appropriated amounts, it shall be turned over to the board of education, to be used for the purposes of such fiscal year	through (A)(5)).
4) A board of education, by a two-thirds vote of all members of the board, may appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under section 5705.40 of the Revised Code. Upon request by the board of education, the county auditor shall draw a warrant on the district's account or the county treasury payable to the district in the amount so requested	Appropriation measure.
5) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a subdivision as a result of the creation of a reserve balance account. Except as otherwise provided in this division, the county budget commission shall not reduce the amount in a reserve balance account of a township, county, or municipal corporation or an incorporated village or a revenue for the purposes of division (F)(4) of section 5705.51 of the Revised Code. The county budget commission may require disbursements of the reserve balance of the reserve balance held in its reserve balance account. The commission shall consider any amount in a reserve balance account that it determines to be unreasonable as unencumbered and to reserve for the purposes of section 5705.51 of the Revised Code and may take such amounts into consideration when determining whether to reduce the taxing authority of a subdivision	



Certificate of Debt		Fiscal Year 2000		Fiscal Year 2001		Fiscal Year 2002		Fiscal Year 2003		Fiscal Year 2004		Fiscal Year 2005		Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010		Fiscal Year 2011		Fiscal Year 2012		Fiscal Year 2013		Fiscal Year 2014		Fiscal Year 2015		Fiscal Year 2016		Fiscal Year 2017		Fiscal Year 2018		Fiscal Year 2019		Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025		Fiscal Year 2026		Fiscal Year 2027		Fiscal Year 2028		Fiscal Year 2029		Fiscal Year 2030		Fiscal Year 2031		Fiscal Year 2032		Fiscal Year 2033		Fiscal Year 2034		Fiscal Year 2035		Fiscal Year 2036		Fiscal Year 2037		Fiscal Year 2038		Fiscal Year 2039		Fiscal Year 2040		Fiscal Year 2041		Fiscal Year 2042		Fiscal Year 2043		Fiscal Year 2044		Fiscal Year 2045		Fiscal Year 2046		Fiscal Year 2047		Fiscal Year 2048		Fiscal Year 2049		Fiscal Year 2050		Fiscal Year 2051		Fiscal Year 2052		Fiscal Year 2053		Fiscal Year 2054		Fiscal Year 2055		Fiscal Year 2056		Fiscal Year 2057		Fiscal Year 2058		Fiscal Year 2059		Fiscal Year 2060		Fiscal Year 2061		Fiscal Year 2062		Fiscal Year 2063		Fiscal Year 2064		Fiscal Year 2065		Fiscal Year 2066		Fiscal Year 2067		Fiscal Year 2068		Fiscal Year 2069		Fiscal Year 2070		Fiscal Year 2071		Fiscal Year 2072		Fiscal Year 2073		Fiscal Year 2074		Fiscal Year 2075		Fiscal Year 2076		Fiscal Year 2077		Fiscal Year 2078		Fiscal Year 2079		Fiscal Year 2080		Fiscal Year 2081		Fiscal Year 2082		Fiscal Year 2083		Fiscal Year 2084		Fiscal Year 2085		Fiscal Year 2086		Fiscal Year 2087		Fiscal Year 2088		Fiscal Year 2089		Fiscal Year 2090		Fiscal Year 2091		Fiscal Year 2092		Fiscal Year 2093		Fiscal Year 2094		Fiscal Year 2095		Fiscal Year 2096		Fiscal Year 2097		Fiscal Year 2098		Fiscal Year 2099		Fiscal Year 2100		Fiscal Year 2101		Fiscal Year 2102		Fiscal Year 2103		Fiscal Year 2104		Fiscal Year 2105		Fiscal Year 2106		Fiscal Year 2107		Fiscal Year 2108		Fiscal Year 2109		Fiscal Year 2110		Fiscal Year 2111		Fiscal Year 2112		Fiscal Year 2113		Fiscal Year 2114		Fiscal Year 2115		Fiscal Year 2116		Fiscal Year 2117		Fiscal Year 2118		Fiscal Year 2119		Fiscal Year 2120		Fiscal Year 2121		Fiscal Year 2122		Fiscal Year 2123		Fiscal Year 2124		Fiscal Year 2125		Fiscal Year 2126		Fiscal Year 2127		Fiscal Year 2128		Fiscal Year 2129	
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[illegible][illegible]

Bainbridge Township

\$25,000,000

2012 Refunding of 2003 Bonds - Final

Debt Service Schedule

Date	Principal	Interest	Total Pmt	Total Pmt
09/01/2012		15,301.50	26,300.00	26,300.00
10/01/2012	278,330.00	2,895.00	281,225.00	309,550.00
01/01/2013	280,000.00	2,895.00	282,895.00	309,550.00
04/01/2013	281,670.00	2,895.00	284,565.00	309,550.00
07/01/2013	283,340.00	2,895.00	286,235.00	309,550.00
10/01/2013	285,010.00	2,895.00	287,905.00	309,550.00
01/01/2014	286,680.00	2,895.00	289,575.00	309,550.00
04/01/2014	288,350.00	2,895.00	291,245.00	309,550.00
07/01/2014	290,020.00	2,895.00	292,915.00	309,550.00
10/01/2014	291,690.00	2,895.00	294,585.00	309,550.00
01/01/2015	293,360.00	2,895.00	296,255.00	309,550.00
04/01/2015	295,030.00	2,895.00	297,925.00	309,550.00
07/01/2015	296,700.00	2,895.00	299,595.00	309,550.00
10/01/2015	298,370.00	2,895.00	301,265.00	309,550.00
01/01/2016	300,040.00	2,895.00	302,935.00	309,550.00
04/01/2016	301,710.00	2,895.00	304,605.00	309,550.00
07/01/2016	303,380.00	2,895.00	306,275.00	309,550.00
10/01/2016	305,050.00	2,895.00	307,945.00	309,550.00
01/01/2017	306,720.00	2,895.00	309,615.00	309,550.00
04/01/2017	308,390.00	2,895.00	311,285.00	309,550.00
07/01/2017	310,060.00	2,895.00	312,955.00	309,550.00
10/01/2017	311,730.00	2,895.00	314,625.00	309,550.00
01/01/2018	313,400.00	2,895.00	316,295.00	309,550.00
04/01/2018	315,070.00	2,895.00	317,965.00	309,550.00
07/01/2018	316,740.00	2,895.00	319,635.00	309,550.00
10/01/2018	318,410.00	2,895.00	321,305.00	309,550.00
01/01/2019	320,080.00	2,895.00	322,975.00	309,550.00
04/01/2019	321,750.00	2,895.00	324,645.00	309,550.00
07/01/2019	323,420.00	2,895.00	326,315.00	309,550.00
10/01/2019	325,090.00	2,895.00	327,985.00	309,550.00
01/01/2020	326,760.00	2,895.00	329,655.00	309,550.00
04/01/2020	328,430.00	2,895.00	331,325.00	309,550.00
07/01/2020	330,100.00	2,895.00	332,995.00	309,550.00
10/01/2020	331,770.00	2,895.00	334,665.00	309,550.00
01/01/2021	333,440.00	2,895.00	336,335.00	309,550.00
04/01/2021	335,110.00	2,895.00	338,005.00	309,550.00
07/01/2021	336,780.00	2,895.00	339,675.00	309,550.00
10/01/2021	338,450.00	2,895.00	341,345.00	309,550.00
01/01/2022	340,120.00	2,895.00	343,015.00	309,550.00
04/01/2022	341,790.00	2,895.00	344,685.00	309,550.00
07/01/2022	343,460.00	2,895.00	346,355.00	309,550.00
10/01/2022	345,130.00	2,895.00	348,025.00	309,550.00
01/01/2023	346,800.00	2,895.00	349,695.00	309,550.00
04/01/2023	348,470.00	2,895.00	351,365.00	309,550.00
07/01/2023	350,140.00	2,895.00	353,035.00	309,550.00
10/01/2023	351,810.00	2,895.00	354,705.00	309,550.00
01/01/2024	353,480.00	2,895.00	356,375.00	309,550.00
04/01/2024	355,150.00	2,895.00	358,045.00	309,550.00
07/01/2024	356,820.00	2,895.00	359,715.00	309,550.00
10/01/2024	358,490.00	2,895.00	361,385.00	309,550.00
01/01/2025	360,160.00	2,895.00	363,055.00	309,550.00
04/01/2025	361,830.00	2,895.00	364,725.00	309,550.00
07/01/2025	363,500.00	2,895.00	366,395.00	309,550.00
10/01/2025	365,170.00	2,895.00	368,065.00	309,550.00
01/01/2026	366,840.00	2,895.00	369,735.00	309,550.00
04/01/2026	368,510.00	2,895.00	371,405.00	309,550.00
07/01/2026	370,180.00	2,895.00	373,075.00	309,550.00
10/01/2026	371,850.00	2,895.00	374,745.00	309,550.00
01/01/2027	373,520.00	2,895.00	376,415.00	309,550.00
04/01/2027	375,190.00	2,895.00	378,085.00	309,550.00
07/01/2027	376,860.00	2,895.00	379,755.00	309,550.00
10/01/2027	378,530.00	2,895.00	381,425.00	309,550.00
01/01/2028	380,200.00	2,895.00	383,095.00	309,550.00
04/01/2028	381,870.00	2,895.00	384,765.00	309,550.00
07/01/2028	383,540.00	2,895.00	386,435.00	309,550.00
10/01/2028	385,210.00	2,895.00	388,105.00	309,550.00
01/01/2029	386,880.00	2,895.00	389,775.00	309,550.00
04/01/2029	388,550.00	2,895.00	391,445.00	309,550.00
07/01/2029	390,220.00	2,895.00	393,115.00	309,550.00
10/01/2029	391,890.00	2,895.00	394,785.00	309,550.00
01/01/2030	393,560.00	2,895.00	396,455.00	309,550.00
04/01/2030	395,230.00	2,895.00	398,125.00	309,550.00
07/01/2030	396,900.00	2,895.00	399,795.00	309,550.00
10/01/2030	398,570.00	2,895.00	401,465.00	309,550.00
01/01/2031	400,240.00	2,895.00	403,135.00	309,550.00
04/01/2031	401,910.00	2,895.00	404,805.00	309,550.00
07/01/2031	403,580.00	2,895.00	406,475.00	309,550.00
10/01/2031	405,250.00	2,895.00	408,145.00	309,550.00
01/01/2032	406,920.00	2,895.00	409,815.00	309,550.00
04/01/2032	408,590.00	2,895.00	411,485.00	309,550.00
07/01/2032	410,260.00	2,895.00	413,155.00	309,550.00
10/01/2032	411,930.00	2,895.00	414,825.00	309,550.00
01/01/2033	413,600.00	2,895.00	416,495.00	309,550.00
04/01/2033	415,270.00	2,895.00	418,165.00	309,550.00
07/01/2033	416,940.00	2,895.00	419,835.00	309,550.00
10/01/2033	418,610.00	2,895.00	421,505.00	309,550.00
01/01/2034	420,280.00	2,895.00	423,175.00	309,550.00
04/01/2034	421,950.00	2,895.00	424,845.00	309,550.00
07/01/2034	423,620.00	2,895.00	426,515.00	309,550.00
10/01/2034	425,290.00	2,895.00	428,185.00	309,550.00
01/01/2035	426,960.00	2,895.00	429,855.00	309,550.00
04/01/2035	428,630.00	2,895.00	431,525.00	309,550.00
07/01/2035	430,300.00	2,895.00	433,195.00	309,550.00
10/01/2035	431,970.00	2,895.00	434,865.00	309,550.00
01/01/2036	433,640.00	2,895.00	436,535.00	309,550.00
04/01/2036	435,310.00	2,895.00	438,205.00	309,550.00
07/01/2036	436,980.00	2,895.00	439,875.00	309,550.00
10/01/2036	438,650.00	2,895.00	441,545.00	309,550.00
01/01/2037	440,320.00	2,895.00	443,215.00	309,550.00
04/01/2037	441,990.00	2,895.00	444,885.00	309,550.00
07/01/2037	443,660.00	2,895.00	446,555.00	309,550.00
10/01/2037	445,330.00	2,895.00	448,225.00	309,550.00
01/01/2038	447,000.00	2,895.00	449,895.00	309,550.00
04/01/2038	448,670.00	2,895.00	451,565.00	309,550.00
07/01/2038	450,340.00	2,895.00	453,235.00	309,550.00
10/01/2038	452,010.00	2,895.00	454,905.00	309,550.00
01/01/2039	453,680.00	2,895.00	456,575.00	309,550.00
04/01/2039	455,350.00	2,895.00	458,245.00	309,550.00
07/01/2039	457,020.00	2,895.00	459,915.00	309,550.00
10/01/2039	458,690.00	2,895.00	461,585.00	309,550.00
01/01/2040	460,360.00	2,895.00	463,255.00	309,550.00
04/01/2040	462,030.00	2,895.00	464,925.00	309,550.00
07/01/2040	463,700.00	2,895.00	466,595.00	309,550.00
10/01/2040	465,370.00	2,895.00	468,265.00	309,550.00
01/01/2041	467,040.00	2,895.00	469,935.00	309,550.00
04/01/2041	468,710.00	2,895.00	471,605.00	309,550.00
07/01/2041	470,380.00	2,895.00	473,275.00	309,550.00
10/01/2041	472,050.00	2,895.00	474,945.00	309,550.00
01/01/2042	473,720.00	2,895.00	476,615.00	309,550.00
04/01/2042	475,390.00	2,895.00	478,285.00	309,550.00
07/01/2042	477,060.00	2,895.00	479,955.00	309,550.00
10/01/2042	478,730.00	2,895.00	481,625.00	309,550.00
01/01/2043	480,400.00	2,895.00	483,295.00	309,550.00
04/01/2043	482,070.00	2,895.00	484,965.00	309,550.00
07/01/2043	483,740.00	2,895.00	486,635.00	309,550.00
10/01/2043	485,410.00	2,895.00	488,305.00	309,550.00
01/01/2044	487,080.00	2,895.00	489,975.00	309,550.00
04/01/2044	488,750.00	2,895.00	491,645.00	309,550.00
07/01/2044	490,420.00	2,895.00	493,315.00	309,550.00
10/01/2044	492,090.00	2,895.00	494,985.00	309,550.00
01/01/2045	493,760.00	2,895.00	496,655.00	309,550.00
04/01/2045	495,430.00	2,895.00	498,325.00	309,550.00
07/01/2045	497,100.00	2,895.00	499,995.00	309,550.00
10/01/2045	498,770.00	2,895.00	501,665.00	309,550.00
01/01/2046	500,440.00	2,895.00	503,335.00	309,550.00
04/01/2046	502,110.00	2,895.00	505,005.00	309,550.00
07/01/2046	503,780.00	2,895.00	506,675.00	309,550.00
10/01/2046	505,450.00	2,895.00	508,345.00	309,550.00
01/01/2047	507,120.00	2,895.00	510,015.00	309,550.00
04/01/2047	508,790.00	2,895.00	511,685.00	309,550.00
07/01/2047	510,460.00	2,895.00	513,355.00	309,550.00
10/01/2047	512,130.00	2,895.00	515,025.00	309,550.00
01/01/2048	513,800.00	2,895.00	516,695.00	309,550.00
04/01/2048	515,470.00	2,895.00	518,365.00	309,550.00
07/01/2048	517,140.00	2,895.00	520,035.00	309,550.00
10/01/2048	518,810.00	2,895.00	521,705.00	309,550.00
01/01/2049	520,480.00	2,895.00	523,375.00	309,550.00
04/01/2049	522,150.00	2,895.00	525,045.00	309,550.00
07/01/2049	523,820.00	2,895.00	526,715.00	309,550.00
10/01/2049	525,490.00	2,895.00	528,385.00	309,550.00
01/01/2050	527,160.00	2,895.00	530,055.00	309,550.00
04/01/2050	528,830.00	2,895.00	531,725.00	309,550.00
07/01/2050	530,500.00	2,895.00	533,395.00	309,550.00
10/01/2050	532,170.00	2,895.00	535,065.00	309,550.00
01/01/20				

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		FUND CLASSIFICATION		FUND NAME		PERMANENT FUND - PRIOR LINES TO	
		2021 General Fund					

Pre-Hearing Tests

- 1) **Schedule A & B submissions.**
 - Accuracy and completeness
- 2) **Budget format per ORC 5705.29.**
 - 2-Year retrospective of actuals, current year, 1-year forward Budget (ORC 5705.29(A)(1) through (A)(6)).
 - Note Reserve Fund provisions ORC 5705(F).
 - UAN or other computer generated (Excel is not recommended).
 - The level of detail of your Budget submission does not have to mirror that of your annual Appropriation measure.
- 3) **Budget beginning balance tests to Certificate.**
- 4) **Budget revenue tests to County Schedule B (GCA-001E).**
- 5) **Transfer In and Out tests.**
 - Non-UAN entities should provide spreadsheet identifying Transfer sources/targets.
- 6) **Voted and non-voted debt tests and amortization schedules.**
- 7) **Proper Fund creation and utilization tests.**
 - COVID, Permissives, etc.
- 8) **Levies.**
 - Ballot items on Budget.

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Auditor
Charles E. Walder
Chief Fiscal Officer

Dedicated Serving the Residents of Galesburg

AUBURN TOWNSHIP
2022 Estimate

Tax Year 2022 value (2021 G) _____

Map	\$303,430.670
Age	
Class	1.40 Inside G.F.
City	
Dist	1.40 Inside P & B
Assess	2019 3.50 600 1.00
Year	(Ordinary)
Value	
2008 1.0 Road Improv	
(Excludes Tax Year 2020)	
Assessment	
no 14	
enter	
2005 1.0 Mill Road Improv	
(Excludes Tax Year 2020)	
2006 1.0 Mill R & B	
(Excludes Tax Year 2020)	
2014 2.0 Mill R & B	
First Value 114,200	
Excludes 2022	
2008 1.0 Mill P & B	
(Ordinary)	
Total Mills	

1.000 GC 0.010

August 6, 2020

Auburn Township
Fred Mas, Fiscal Officer
11010 E. Washington Street
Chagrin Falls, Ohio 44023-5556

Dear Fred,

In preparation for the Annual Tax Budget Hearings, your 2022 tax budget has been reviewed and may require additional information. In an effort to be proactive, the Budget Commission is notifying you in advance of the hearings.

The following items may have been noted:


- Tax revenue does not match estimates, or does not include Schedule B
- State revenue (off-MVT, Twp. Performance) is unidentified or estimated
- Transfers out/Transfers in do not balance
- Expenses exceed revenue - New Levy?
- Debt Service requirements - source of repayment is not identified
- Other -

Sincerely,
Charles E. Walder, Budget Commission Clerk
Deputy Mgr., Budget Commission Clerk

Enclosures: Annex, 210 Main Street, Suite 1A, Chagrin Falls, Ohio 44023-5556
Phone: (440) 251-5500
Fax: (440) 251-5500
Website: <http://www.auburntownship.org>
Email: auditor@auburntownship.org

4/20/2021

15



ADMINISTRATIVE
PROCEDURES SERVICE
COMMUNITY
DEVELOPMENT #738748

Hearings)

form.

s) (ORC 5705.30)

1) Instr


Ohio Revised Code

Section 5705.29 Public inspection of budget - hearing - notice - submission to county auditor


Effective: September 10, 2017
Legislation: House Bill 487 - 129th General Assembly

This section does not apply to a submission for which the county budget commissioner has waived the requirement to adopt a tax budget under section 5705.241 of the Revised Code.

In addition to the information required by section 5705.29 of the Revised Code, the budget of each subdivision and school library district shall include such other information as is prescribed by the auditor of state. At least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision or public inspection unit two days before, as adopted by the taxing authority, and such taxing authority shall hold a final open public hearing during which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision or in a newspaper having general circulation in the subdivision. The budget, after adoption, shall be submitted to the county auditor on or before the twentieth day of July or, in the case of a school district, on or before the first day of the seventh day of August. The tax commissioner may prescribe a later date for the submission of subdivisions' tax budget. Any subdivision that fails to submit its budget to the county auditor on or before the date prescribed by this section or a later date prescribed by the commissioner shall not receive an appropriation from the unified local government fund distribution for the ensuing calendar year unless the commissioner determines that the budget was adopted by the subdivision on or before the date prescribed by this section for submission to the auditor of state. This section shall not apply to a submission by the county auditor for the submission because of ministerial error by the subdivision or its officers, employees, or other representatives.



ADMINISTRATIVE
PROCEDURES SERVICE
COMMUNITY
DEVELOPMENT #738748



ADMINISTRATIVE
PROCEDURES SERVICE
COMMUNITY
DEVELOPMENT #738748

2021 BUDGET HEARINGS		9:50 a.m. August 31, 2020
Chardon Township		attended by:
Iona Daw Krogman, Fiscal Officer		
Hearing regarding Chardon Twp.		
General Fund	Estimated 11/1/2021 Unencumbered Cash Balance	\$33,984.64
	Estimated Revenue	\$330,870.74
	Estimated Expense	\$552,326.13
	Estimated Unencumbered Cash Balance	\$20,529.25
Transportation	Estimated 11/1/2021 Unencumbered Cash Balance	\$33,984.64
	Estimated Revenue	\$330,870.74
	Estimated Expense	\$552,326.13
	Estimated Unencumbered Cash Balance	\$20,529.25
Road & Bridge	Estimated 11/1/2021 Unencumbered Cash Balance	\$200,320.10
	Estimated Revenue	\$621,139.00
	Estimated Expense	\$621,685.00
	Estimated 12/31/2021 Cash Balance	\$45,875.00
Requested	\$504,071.23	Approved \$521,139.00
Used figure from Schedule B but did not break out Homestead exemption related duplication		
Fire Fund	Estimated 11/1/2021 Unencumbered Cash Balance	\$33,082.64
	Estimated Revenue *	\$539,674.00
	Estimated Expense	\$572,732.00
	Estimated 12/31/2021 Cash Balance	\$0.00
Requested	\$504,027.84	Approved \$539,674.00
Auditor certified revenue 2.5 mill newway levy year approved		
Used figure from Schedule B but did not break out Homestead exemption related duplication		
Debt Fund	No Debt	
Special Assessments	No Special Assessments	
Total millage for Tax Year 2020 /2021 Collection		
1.00 Inside General Fund		
1.00 Inside Road & Bridge		
2.00 Outside Road & Bridge		
3.50 Outside Fire		
3.50 Total Mills		

Author's Email: Page 2
 Author's Email: Page 3
 Correspondence:

COUNTY OF LOS ANGELES
 August 2015
 The Budget Committee of Los Angeles County (the Committee) holds the following official certificate of estimated revenues for the fiscal year beginning January 1, 2016.

For **ADDITIONAL INFORMATION**

1. Unenclosed

Item	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47	2047-48	2048-49	2049-50	2050-51	2051-52	2052-53	2053-54	2054-55	2055-56	2056-57	2057-58	2058-59	2059-60	2060-61	2061-62	2062-63	2063-64	2064-65	2065-66	2066-67	2067-68	2068-69	2069-70	2070-71	2071-72	2072-73	2073-74	2074-75	2075-76	2076-77	2077-78	2078-79	2079-80	2080-81	2081-82	2082-83	2083-84	2084-85	2085-86	2086-87	2087-88	2088-89	2089-90	2090-91	2091-92	2092-93	2093-94	2094-95	2095-96	2096-97	2097-98	2098-99	2099-00	2100-01	2101-02	2102-03	2103-04	2104-05	2105-06	2106-07	2107-08	2108-09	2109-10	2110-11	2111-12	2112-13	2113-14	2114-15	2115-16	2116-17	2117-18	2118-19	2119-20	2120-21	2121-22	2122-23	2123-24	2124-25	2125-26	2126-27	2127-28	2128-29	2129-30	2130-31	2131-32	2132-33	2133-34	2134-35	2135-36	2136-37	2137-38	2138-39	2139-40	2140-41	2141-42	2142-43	2143-44	2144-45	2145-46	2146-47	2147-48	2148-49	2149-50	2150-51	2151-52	2152-53	2153-54	2154-55	2155-56	2156-57	2157-58	2158-59	2159-60	2160-61	2161-62	2162-63	2163-64	2164-65	2165-66	2166-67	2167-68	2168-69	2169-70	2170-71	2171-72	2172-73	2173-74	2174-75	2175-76	2176-77	2177-78	2178-79	2179-80	2180-81	2181-82	2182-83	2183-84	2184-85	2185-86	2186-87	2187-88	2188-89	2189-90	2190-91	2191-92	2192-93	2193-94	2194-95	2195-96	2196-97	2197-98	2198-99	2199-00	2200-01	2201-02	2202-03	2203-04	2204-05	2205-06	2206-07	2207-08	2208-09	2209-10	2210-11	2211-12	2212-13	2213-14	2214-15	2215-16	2216-17	2217-18	2218-19	2219-20	2220-21	2221-22	2222-23	2223-24	2224-25	2225-26	2226-27	2227-28	2228-29	2229-30	2230-31	2231-32	2232-33	2233-34	2234-35	2235-36	2236-37	2237-38	2238-39	2239-40	2240-41	2241-42	2242-43	2243-44	2244-45	2245-46	2246-47	2247-48	2248-49	2249-50	2250-51	2251-52	2252-53	2253-54	2254-55	2255-56	2256-57	2257-58	2258-59	2259-60	2260-61	2261-62	2262-63	2263-64	2264-65	2265-66	2266-67	2267-68	2268-69	2269-70	2270-71	2271-72	2272-73	2273-74	2274-75	2275-76	2276-77	2277-78	2278-79	2279-80	2280-81	2281-82	2282-83	2283-84	2284-85	2285-86	2286-87	2287-88	2288-89	2289-90	2290-91	2291-92	2292-93	2293-94	2294-95	2295-96	2296-97	2297-98	2298-99	2299-00	2300-01	2301-02	2302-03	2303-04	2304-05	2305-06	2306-07	2307-08	2308-09	2309-10	2310-11	2311-12	2312-13	2313-14	2314-15	2315-16	
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Documents

Resolution Accepting Budget Commission and Certifying

Summary of Amounts Requested

FUND	Amount
General Fund	96
Police and Bridge Levy Fund	45
Police Levy Fund	
Fire Levy Fund	
Fire and Emergency Levy Fund	
Fund	
Fund	
Fund	
TOTAL	151

CERTIFICATE OF COPY

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Documents (non-waived hearings)

- 1) Instructions, letters, Schedule B (GCA-001E), and feedback form.
 - No LGF distribution if submission is after July 20th (Jan 20th – schools) (ORC 5705.30)
- 2) Revenue requests and Revenue Certification form.
 - Establishes Local Government Fund distribution (using alternative method).
 - Establishes Library Fund Distribution (Parks).
 - Provides total millage.
- 3) First Certificate of Estimated Resources.
 - Among other things, used to determine compensation of electeds.
- 4) Spreadsheet of Historical Balances, Revenues, and Expenditures.
 - Provide justification for variances in Revenue and Expenses.
 - Identify business anomalies (COVID, incidents, retirements, etc.).
 - Remain calm and composed. You know your model better than we do. Articulate your message.
- 5) Rate Resolution.
 - Rate Resolution, adopted by legislative authority, due by October 1.
 - If a November ballot issue is passed, you will receive an Amended Rate Resolution.
 - Rates are sent to the state only after the election results are certified by the BoE.



The Hearing

- 1) Cash carryover justification.
 - 40% of expenditures is typical, 25% is minimal.
 - Over 40%, have logical reasons.
 - COVID
 - Cancelled or postponed projects
 - Unexpected revenue or revenue exceeded County estimate
- 2) Reserve Fund documentation.
 - ORC 5705.13 and 5705.29. Have documentation and independent reserve study.
 - Note ORC 5705.29(F).
- 3) Fund assignment verification.
 - Are you using the correct Funds?
- 4) Continuous vs. fixed term levies.
 - Continuous levies will draw more scrutiny
- 5) Estimated vs. actual Expenditures and balances.
 - Do not panic, stay focused, you know your entity better than we do.
 - Know what events cause these variances and calmly explain them in detail.



Levies

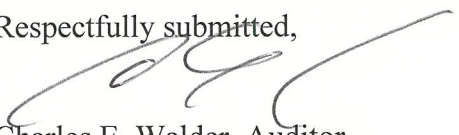
- 1) Qualified vs. Non-Qualified Levy consideration.
 - Qualified saves taxpayers approximately 12.5% and costs you nothing.
 - Recognize the temptation to Replace Qualified Levies to refresh revenue to today's values.
- 2) Continuous vs. fixed term Levies.
 - Continuous draw more scrutiny.
 - Fixed term Levies do cost money to renew and constrain how you budget long term.
- 3) Ballot timing of Levies.
 - Presidential election years are least costly to put Levies on.
 - Off election years are the most expensive to put Levies on.
 - You share election costs with other ballot parties.
- 4) Limitations of Levy revenue on your budget.
 - You can ONLY budget a sure thing, not just because it is on an upcoming ballot.
 - Have contingency plans for Levy revenue should they fail.



This presentation will be uploaded to the Auditor's website within a few weeks so those who could not attend will have access.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the May 18, 2021 - regular meeting at 12:10 p.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

