

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, August 15, 2022 at 9:00 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Deputy Auditor Ron Leyde, and Chief Deputy Treasurer Caroline Mansfield. Also Present: Chief Compliance Officer, Kate Jacob-McClain (virtually), Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditor and Chief Administrator ADP/DOIT Frank Antenucci, Deputy Auditors: Tammy Most, and Kristen Sinatra

Special Meeting advertised: 2023 Tax Budget Hearings & Regular Business  
The option of virtual viewing was offered to the public.

Prior Minutes

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the minutes of the August 1, 2022 regular session.

Voice vote: Three ayes. Motion carried.

Auditor Walder called the 2023 Tax Budget Hearings to order at 9:01 a.m.

2023 Budget Hearings

2023 BUDGET HEARINGS			
Thompson Township		9:00 a.m. August 15, 2022	
Cindy Lausin, Fiscal Officer and Erwin Leffel, Trustee		attended the	
hearing representing Thompson Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance	\$	187,553.08
	Estimated Revenue		\$142,801.00
	Estimated Expense		\$131,808.00
	Estimated 12/31/2023 Cash Balance		\$198,546.08
Requested	\$139,382.00	Approved	\$142,801.00
Est. 2023 UOLB revenue has been updated at 88 % collection			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$172,349.50
	Estimated Revenue		\$262,088.00
	Estimated Expense		\$299,890.00
	Estimated 12/31/2023 Cash Balance		\$134,747.50
Requested	\$262,088.00	Approved	\$262,088.00
Auditor has certified a 1M Replacement Road Imp levy one year early TY23CY24. Projected to yield \$61,830 at 100% collection			
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$94,529.82
	Estimated Revenue		\$176,985.00
	Estimated Expense		\$212,495.00
	Estimated 12/31/2023 Cash Balance		\$58,999.82
Requested	\$176,985.00	Approved	\$176,985.00
Police Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$227,151.62
	Estimated Revenue		\$104,998.00
	Estimated Expense		\$101,555.00
	Estimated 12/31/2023 Cash Balance		\$230,592.62
Requested	\$104,998.00	Approved	\$104,998.00
Submitted paperwork to establish Reserve Fund; anticipating to transfer \$150,000			
Debt Fund	Schedule of outstanding Debt submitted:		Outstanding Balance
Paid via R&B	OPWC Burrows Rd	Paid off 12/2022	\$0.00
Paid via R&B	OPWC Dewey Rd	12500	\$125,000.00
Paid via Fire	Pierce Fire Engine	Final Pmt 2023	\$55,486.00
Paid via R&B	Ford F550 Dump Truck	18400	\$36,793.00
	Total		\$217,279.00
Special Assessments			
Budget reflects we are to collect \$1,200 in street light assessments			
Real Estate Office would like an updated list of parcels for assessment.			
Total millage for Tax Year 2022 (2023 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		
1.0 "New/Add/Total" Mill will yield \$61,000			

Thompson Township continued:

Thompson Township previously submitted documentation to the Budget Commission for the establishment of a reserve fund for the support of the Police Department. A brief discussion arose around its development and intent. Overall, the budget looks great.

Motion made by Charles E Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Thompson Township totaling \$1,840,810.39

Voice vote: Three ayes. Motion carried.

2023 BUDGET HEARINGS			
Thompson Park District		9:00 a.m. August 15, 2022	
Cindy Lausin		attended the	
hearing representing Thompson Park District			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 48,807.00
	Estimated Revenue		\$22,719.78
	Estimated Expense		\$35,000.00
	Estimated 12/31/2023 Cash Balance		\$36,526.78
Requested	\$22,700.00	Approved	\$22,719.78
PLF updated 2023 revenue w/all parks participating @ 98%			
Total millage for Tax Year 2022 (2023 Collection)			
0.00	Inside General Fund		
0.00	Total Mills		

Form GCA-002

Recognizing the formula change for Undivided Local Government the revenue projection is trending down. Suggestion was made for the park to approach the township for assistance. The park fiscal explained that they have a funding resource from FSL trust; donor. The amount used is dependent on what is expensed.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for Thompson Township Park District totaling \$71,526.78

Voice vote: Three ayes. Motion carried.

**2023 TAX BUDGET HEARINGS**

<b>Bainbridge Township</b>				9:15 a.m. August 15, 2022	
<b>Janice Sugarman, Fiscal Officer and Trustee, Kristina O'Brien and Terry Rose</b> attended the hearing representing Bainbridge Township.					
<b>General Fund</b>	Estimated 1/1/2023 Unencumbered Cash Balance				\$ 1,034,712.16
	Estimated Revenue				\$1,541,674.00
	Estimated Expense *				\$1,710,421.19
	Estimated 12/31/2023 Cash Balance				\$ 865,964.97
<i>Requested</i>	<i>\$1,491,556.66</i>	<i>Approved</i>	<i>\$1,541,674.00</i>		
<i>RE TAX &amp; UDLG est at 98%</i>					
<i>* Includes Trans Out 60K</i>					
<b>Road &amp; Bridge</b>	Estimated 1/1/2023 Unencumbered Cash Balance				\$95,391.00
	Estimated Revenue				\$3,472,687.00
	Estimated Expense				\$2,964,000.00
	Estimated 12/31/2023 Cash Balance				\$ 804,078.00
<i>Requested</i>	<i>\$3,412,687.00</i>	<i>Approved</i>	<i>\$3,472,687.00</i>	<i>Includes Transfer-In</i>	
<i>60K Transfer In</i>					
<b>Police Fund</b>	Estimated 1/1/2023 Unencumbered Cash Balance				\$2,819,427.47
	Estimated Revenue				\$4,054,328.00
	Estimated Expense				\$4,832,000.00
	Estimated 12/31/2023 Cash Balance				\$ 2,041,755.47
<i>Requested</i>	<i>\$4,054,328.00</i>	<i>Approved</i>	<i>\$4,054,328.00</i>		
<b>Fire Fund</b>	Estimated 1/1/2023 Unencumbered Cash Balance				\$773,128.58
	Estimated Revenue				\$2,469,123.00
	Estimated Expense				\$3,175,181.00
	Estimated 12/31/2023 Cash Balance				\$ 87,090.58
<i>Requested</i>	<i>\$2,469,123.00</i>	<i>Approved</i>	<i>\$2,469,123.00</i>		
<b>Special assessments (lighting)</b>					
Budget reflects collection of \$ 8,000.00					
<b>Total millage for Tax Year 2022 (2023 Collection)</b>					
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				
<i>Bainbridge has also submitted five year plans</i>					
<b>1998 1.0 mill Police 0.000637064</b>					
<b>(Continuing)</b>					

Form GCA-002

The Budget Commission noted that Bainbridge Township has one of the largest and most complex budgets in the county; a lot of moving pieces. The Budget Commission appreciated the 5-year plan as it is very helpful to understand the trend and plans of the township. The township has plans to establish reserve funds to assist with the projected needs. A brief discussion centered around the development project transpiring at Geauga Lakes and the significant liabilities which will be created (hundreds of apartment units, possible need of a police substation, increased fire & EMS coverage/new station and 2 major big box stores). The Budget Commission shared that the township did a great job with their budget submission.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Bainbridge Township totaling \$20,958,741.15

Voice vote: Three ayes. Motion carried.



**2023 BUDGET HEARINGS**

Troy Township				9:30 a.m. August 15, 2022	
Jane Grudowski, Fiscal Officer and Leonard Barcikowski, Trustee				attended the	
hearing representing Troy Township.					
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$	132,070.98
	Estimated Revenue				\$220,433.00
	Estimated Expense				<u>\$240,840.00</u>
	Estimated 12/31/2023 Cash Balance				\$111,663.98
Requested	\$213,331.00	Approved	\$220,433.00		
UDLG 2022 revenue has been updated w/amended formula at 98 % collection					
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance				\$108,854.55
	Estimated Revenue				\$255,538.00
	Estimated Expense				<u>\$293,000.00</u>
	Estimated 12/31/2023 Cash Balance				\$71,392.55
Requested	\$255,039.00	Approved	\$255,538.00		
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance				\$78,590.13
	Estimated Revenue				\$532,451.00
	Estimated Expense				<u>\$494,400.00</u>
	Estimated 12/31/2023 Cash Balance				\$116,641.13
Requested	\$509,012.00	Approved	\$532,451.00		
Special Assessments		No Special Assessments			
Total millage for Tax Year 2022 (2023 Collection)					
2.00	Inside General Fund				
1.00	Inside Road & Bridge				
5.00	Outside Road				
4.50	Outside Fire				
12.50	Total Mills				
1.0 "New/Additional" Mill will yield \$70,000 per year					

Form GCA-002

The Budget Commission complemented the township on a well-done budget. The only correction was with the collection percentage used for the receipt of tax revenue; should be shown at 98% instead of 100%.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Troy Township totaling \$1,951,911.01

Voice vote: Three ayes. Motion carried.



2023 BUDGET HEARINGS

Chardon Township		9:45 a.m. August 15, 2022	
Ilona Daw-Krizman, Fiscal Officer and Trustee Michael Brown		attended the	
hearing representing Chardon Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$117,529.30
	Estimated Revenue		\$382,351.87
	Estimated Expense		\$423,702.10
	Estimated 12/31/2023 Cash Balance		\$76,179.07
Requested	\$371,086.77	Approved	\$382,351.87
Updated UDLG with 2023 estimates		Includes Trans out to Cemetery Fund \$23,000	
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$38,000.00
	Estimated Revenue *		\$494,460.00
	Estimated Expense		\$523,956.38
	Estimated 12/31/2023 Cash Balance		\$8,503.62
Requested	\$558,510.00	Approved	\$494,460.00
Auditor has certified a 2M renewal R&B levy one year early TY23CY24. Projected yield of 310,016 per year at 100% collection			
* Includes Trans out of RE Tax to support Debt Fund \$64,050			
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$0.00
	Estimated Revenue *		\$618,107.00
	Estimated Expense		\$576,742.00
	Estimated 12/31/2023 Cash Balance		\$41,365.00
Requested	\$618,107.00	Approved	\$618,107.00
Debt Fund	Road & Bridge Real Estate Tax revenue used to support the following debt.		
	Approx. pmts.	2 x 16,200	2018 SIB Loan \$32,400.00
	Projected pay off	Aug-23	2018 Kenworth \$20,100.00
	Approx. pmts.	12 x 962.5	2020 Ford 350 \$11,550.00
			Total \$64,050.00
Special Assessments		No Special Assessments	
Total millage for Tax Year 2022 (2023 Collection)			
1.30	Inside General Fund		
1.40	Inside Road & Bridge		
2.00	Outside Road & Bridge		
3.75	Outside Fire		
8.45	Total Mills		
1.0 "New/Additional" Mill will yield \$184,100			

Form GCA-002

The Budget Commission indicated some minor entry items which were resolved. They also identified the very tight budget figures in the Road & Bridger Fund and concerns with the low carry over balance for the 1<sup>st</sup> quarter of the year. The Budget Commission shared that the township did a good job on their submission.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for Chardon Township totaling \$1,995,075.55

Voice vote: Three ayes. Motion carried.

<u>2023 BUDGET HEARINGS</u>			
Burton Township		10:00 p.m.	
Shelley McDermott, Fiscal Officer		August 15, 2022	
hearing representing Burton Twp.		attended the	
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance	\$	253,523.45
	Estimated Revenue		\$251,602.00
	Estimated Expense		\$423,691.00
	Estimated 12/31/2023 Cash Balance		\$81,434.45
Requested	\$245,506.00	Approved	\$251,602.00
2023 UDLG updated revenue			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$107,303.38
	Estimated Revenue		\$399,444.00
	Estimated Expense		\$453,000.00
	Estimated 12/31/2023 Cash Balance		\$53,747.38
Requested	\$399,444.00	Approved	\$399,444.00
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$244,736.86
	Estimated Revenue		\$258,349.00
	Estimated Expense		\$290,500.00
	Estimated 12/31/2023 Cash Balance		\$212,585.86
Requested	\$258,349.00	Approved	\$258,349.00
Auditor has certified a Replacement of a 1M Fire Levy one year early TY23CY24. Projected yield of: 92,305 at 100% collection.			
Debt Fund	No Debt		
Special Assessments			
No Special Assessments			
<u>Total millage for Tax Year 2022 (2023 Collection)</u>			
2.00	Inside General Fund		
1.00	Inside Road & Bridge		
4.10	Outside Road & Bridge		
3.25	Outside Fire & Emerg		
10.35	Total Mills		
1.0 "New/Additional" Mill will yield \$92,300			

Form GCA-002

The Budget Commission complimented the township representatives on a well submitted budget. A brief discussion arose around the growing balance in the Fire Fund. The township representatives explained that they were stalled with contract negotiations for 4 years paying the same amount over that time. They are now on an escalated scale for a 3-year contract. Additionally, they also provided a \$50,000 payment to the Burton Fire Department to use towards capital assets.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Burton Township totaling \$1,990,266.18

Voice vote: Three ayes. Motion carried.

**2023 BUDGET HEARINGS**

Montville Township				10:15 a.m. August 15, 2022	
Karen Hawkins, Fiscal Officer and Ronald Jonovich, Fire Chief				attended the	
hearing representing Montville Township.					
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$	28,454.22
	Estimated Revenue				\$147,519.00
	Estimated Expense				\$159,503.79
	Estimated 12/31/2023 Cash Balance				\$16,469.43
Requested	\$144,048.00	Approved	\$147,519.00		
2023 UDLG revenue has been updated w/amended formula at 98 % collection					
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance				\$71,438.82
	Estimated Revenue				\$209,398.00
	Estimated Expense				\$251,912.00
	Estimated 12/31/2023 Cash Balance				\$28,924.82
Requested	\$209,398.00	Approved	\$209,398.00		
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance				\$68,612.89
	Estimated Revenue				\$186,135.00
	Estimated Expense				\$249,765.00
	Estimated 12/31/2023 Cash Balance				\$4,982.89
Requested	\$186,135.00	Approved	\$186,135.00		
Auditor has certified a 2M renewal Fire levy for TY22CY23. Projected to yield 108,774 at 100% collection.					
Debt	Middlefield Bank - Ambulance Balance \$45,797.58 as of 12/31/22			paid using Fire Fund #2111	
	Amt. Due \$ 22,899    Amount Budgeted 2023: \$22,905				
Special Assessments					
No Special Assessments					
Total millage for Tax Year 2022 (2023 Collection)					
1.70	Inside General Fund				
1.30	Inside Road & Bridge				
2.50	Outside Road & Bridge				
3.90	Outside Fire				
9.40	Total Mills				
1.0 "New/Additional" Mill will yield \$58,900					

Form GCA-002

The Budget Commission commented on the low carry over balances which the township is indicating in their levied funds. The ending carry-over balances should fairly represent amounts; enough funds to support the 1<sup>st</sup> quarters expenses.

Motion made by Charles E Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Montville Township totaling \$1,172,401.37

Voice vote: Three ayes. Motion carried.



2023 BUDGET HEARINGS			
Claridon Township		10:30 a.m.	
First Budget without Aquilla Village		August 15, 2022	
Paula Jolly, Fiscal Officer and Trustee, Jonathan Tiber representing Claridon Township.		attended	
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 333,667.88
	Estimated Revenue		\$297,196.00
	Estimated Expense		\$271,700.00
	Estimated 12/31/2023 Cash Balance		\$359,163.88
Requested	\$292,432.00	Approved	\$297,196.00
Difference is the 2023 estimated UDLG			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$476,712.09
	Estimated Revenue		\$163,018.00
	Estimated Expense		\$529,700.00
	Estimated 12/31/2023 Cash Balance		\$110,030.09
Requested	\$163,018.00	Approved	\$163,018.00
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$144,752.45
	Estimated Revenue		\$329,278.00
	Estimated Expense		\$377,000.00
	Estimated 12/31/2023 Cash Balance		\$97,030.45
Requested	\$329,279.00	Approved	\$329,278.00
Auditor has certified a 2.3M renewal Fire levy one year early TY23CY24. Projected to yield 190,748 at 100% collection Levy revenue is currently collected at .054 mills			
Difference due to rounding			
Debt Fund	No Debt		
Special Assessments	No Special Assessments		
Total millage for Tax Year 2022 (2023 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 - *BOT reduced millage 1.76 M Levy in 2019 (.54) which Expires 2022		
9.69	Total Mills		
1.0 "New/Additional" Mill will yield \$91,400			

Form GCA-002

The Budget Commission commented that overall all the entities have been doing a good job with the budgets submitted. Claridon Township did a good job as well. A brief discussion arose around the Taylor-Wells project. Unfortunately, the deadline for filing fell short for completion in 2022. The township was assured that it will one of the first projects to be tackled in 2023.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for Claridon Township totaling \$2,937,061.12

Voice vote: Three ayes. Motion carried.

2023 BUDGET HEARINGS

Parkman Township

10:45 p.m.  
August 15, 2022

Denise Villers, Fiscal Officer and Joyce Peters, Trustee

Attended the hearing representing Parkman Township.

General Fund

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$308,897.37

\$243,176.00

\$326,333.71

\$225,739.66

Requested

\$231,566.00

Approved

\$243,176.00

UDLG updated with 2023 estimates

Road & Bridge

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$230,409.21

\$393,134.00

\$352,141.10

\$271,402.11

Requested

\$393,134.00

Approved

\$393,134.00

Auditor has certified a 1.5M renewal Road Imp levy one year early TY23CY24. Projected yield of 112,377 at 100% collection.

Fire Fund

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$133,054.84

\$229,724.00

\$327,750.00

\$35,028.84

Requested

\$229,724.00

Approved

\$229,724.00

Road Improvement Fund

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$16,789.00

\$0.00

\$0.00

\$16,789.00

Requested

\$0.00

Approved

\$0.00

Combining with Road & Bridge Fund

Special Assessments

Budget reflects we are to collect street lighting assessments in 2023 totaling \$4,800.00

Real Estate Division requests that you submit an updated listing of parcels to be assessed

Total millage for Tax Year 2022 (2023 Collection)

1.70

1.30

2.40

2.00

3.40

10.80

Inside General Fund

Inside Road & Bridge

Outside Road Improvement

Outside Road & Bridge

Outside Fire

Total Mills

1.0 "New/Additional" Mill will yield \$82,900 per year.

Form GCA-002

The Budget Commission addressed the matter of the recent audit finding concerning CARES Act funding and the instruction to execute a fund balance adjustment of approximately \$140,000 which moved money from the Fire Fund back into the CARES Act fund. The Chief Deputy Auditor will assist the township with their efforts to retain the CARES Act revenue.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Parkman Township totaling \$2,668,604.78

Voice vote: Three ayes. Motion carried.



2023 BUDGET HEARINGS			
Chester Township		11:00 a.m. August 15, 2022	
<u>Patricia Jarrett, Fiscal Officer and Trustees: Joe Mazzurco and Ken Radtke Jr.</u> attended the hearing representing Chester Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance	\$	584,220.86
	Estimated Revenue		\$785,159.00
	*Estimated Expense		\$1,090,868.00
	Estimated 12/31/2023 Cash Balance		\$278,513.86
Requested	\$772,295.00	Approved	\$785,159.00
UDLG updated with est. 2023 revenue * Expenses Includes \$30,000 Transfer-out (emetery) + \$19,000 noted as contingencies			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$401,567.35
	Estimated Revenue		\$2,315,433.16
	Estimated Expense		\$2,567,150.00
	Estimated 12/31/2023 Cash Balance		\$149,850.51
Requested	\$2,315,433.16	Approved	\$2,315,433.16
Expenses Includes \$15,000 noted as contingencies			
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$1,336,182.12
	Estimated Revenue		\$2,009,868.00
	Estimated Expense		\$2,640,665.00
	Estimated 12/31/2023 Cash Balance		\$705,385.12
Requested	\$2,009,868.00	Approved	\$2,009,868.00
Expenses Include \$25,000 noted as contingencies			
Police Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$479,653.84
	Estimated Revenue		\$1,869,467.85
	Estimated Expense		\$2,209,425.00
	Estimated 12/31/2023 Cash Balance		\$139,696.69
Requested	\$1,861,278.85	Approved	\$1,869,467.85
Expenses Includes \$30,000 noted as contingencies Tax levy revenue shorted by \$8,189			
Debt Fund	No Debt		
Special Assessments	Does the real estate office have a current resolution?		
Sperry Road			
<u>Total millage for Tax Year 2022 (2023 Collection)</u>			
1.50	Inside General Fund		
1.50	Inside Road & Bridge		
0.00	Inside Park		
5.00	Outside Road & Bridge		
7.47	Outside Police		
6.25	Outside Fire		
21.72	Total Mills		
1.0 "New/Additional" Mill will yield Approx. \$412,100			

Form GCA-002

The Chester Township Board of Trustees open their public meeting.

In general, the Budget Commission shared that they believe that the township was running tight with funding to support expenses. Although the historic projection indicated a large carryover balance. The Fiscal Officer explained that many of the road projects had been stalled; lack of reasonable bid pricing. However, they have since entered contract. Additionally, the township plans to work toward the establishment of Reserve Funds.

Motion made by Charles E Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Chester Township totaling \$10,715,194.29

Voice vote: Three ayes. Motion carried.

The Chester Township Board of Trustees closed the meeting at 11:13 a.m.

At 11:14 a.m. Treasurer Hitchcock exited the meeting. Alternate, Chief Deputy Treasurer Caroline Mansfield, took over for the Treasurer.



2023 BUDGET HEARINGS			
Hambden Township		11:15 a.m. August 15, 2022	
Mike Romans, Fiscal Officer and Trustee Keith McClintock		attended the	
hearing representing Hambden Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance	\$	204,249.37
	Estimated Revenue		\$377,927.00
	Estimated Expense		\$450,927.47
	Estimated 12/31/2023 Cash Balance		\$131,248.90
Requested	\$367,447.55	Approved	\$377,927.00
RE Tax revenue does not match (short 9,447.45)			
2023 UDLG revenue has been updated at 98% collection; which was over est.			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$119,268.80
	Estimated Revenue		\$476,717.00
	Estimated Expense		\$575,312.00
	Estimated 12/31/2023 Cash Balance		\$20,673.80
Requested	\$476,717.00	Approved	\$476,717.00
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$159,500.18
	Estimated Revenue		\$720,653.00
	Estimated Expense		\$779,000.00
	Estimated 12/31/2023 Cash Balance		\$101,153.18
Requested	\$720,653.00	Approved	\$720,653.00
Fire Truck Loan - debt schedule provided exp indicates \$35,451 / \$40,000 budgeted			
Park Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$9,944.44
	Estimated Revenue		\$31,711.00
	Estimated Expense		\$38,920.00
	Estimated 12/31/2023 Cash Balance		\$2,735.44
Requested	\$31,711.00	Approved	\$31,711.00
Permanent Improvement	Estimated 1/1/2023 Unencumbered Cash Balance		\$109,205.54
	Estimated Revenue		\$100,037.00
	Estimated Expense		\$102,000.00
	Estimated 12/31/2023 Cash Balance		\$107,242.54
Requested	\$100,037.00	Approved	\$100,037.00
Debt Fund			
Special Note - final payment April 2022 Cutts Rd Reconstruction			
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2022 (2023 Collection)			
	1.30	Inside General Fund	
	0.50	Outside General Fund/Current Expense	
	1.70	Inside Road & Bridge	
	2.60	Outside Road & Bridge	
	5.50	Outside Fire	
	0.25	Outside Park	
Form GCA-002	11.85	Total Mills	
1.0 "New/Additional" mill will yield \$147,100			

Hambden Township Board of Trustees opened their public meeting.

The Budget Commission appreciated the additional narrative and project projections. It assists with the understanding of the township’s plan. The historical balances are healthy. However, concern arises when balances run tight. The trustees shared that the ARPA funds are helping them stay on target with their projected 5-year plan. The township is appreciative of the training programs which have been offered.

Motion made by Caroline Mansfield, seconded by James Flaiz to approve the 2023 Tax Budget for Hambden Township totaling \$3,273,252.51

Voice vote: Three ayes. Motion carried.

At 11:26 a.m. the Hambden Board of Trustees closed their meeting.

2023 BUDGET HEARINGS			
Munson Township		11:30 a.m. August 15, 2022	
Todd Ray, Fiscal Officer and Andrew Bushman, Trustee representing Munson Township		Attended the hearing	
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance	\$	261,629.28
	Estimated Revenue		\$712,399.75
	Estimated Expense		\$781,933.13
	Estimated 12/31/2023 Cash Balance		\$192,095.90
Requested	\$693,202.75	Approved	\$712,399.75
UDLG 2023 revenue has been updated w/amended formula at 98 % collection			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$272,346.74
	Estimated Revenue		\$923,540.00
	Estimated Expense		\$1,138,350.00
	Estimated 12/31/2023 Cash Balance		\$57,536.74
Requested	\$923,540.00	Approved	\$923,540.00
Auditor has certified a 2M Renewal Road Levy one year early TY23CY24. Projected to yield: 487,722 at 100% collection.			
Fire Operating & Apparatus Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$10,030.00
	Estimated Revenue		\$1,519,660.00
	Estimated Expense		\$1,529,690.00
	Estimated 12/31/2023 Cash Balance		\$0.00
Requested	\$1,519,660.00	Approved	\$1,519,660.00
Auditor has certified a 0.75M Renewal Fire Levy one year early TY23CY24. Projected to yield: 243,302 at 100% collection.			
Debt Fund	Fund 2281 Ambulance & EMS indicates a Note payment - debt schedule should be provided		
	P&I	\$	87,132.03
Special Assessments	No Special Assessments		
Total millage for Tax Year 2022 (2023 Collection)			
2.00	Inside General Fund		
1.00	Inside Road & Bridge		
4.85	Outside Road & Bridge		
6.35	Outside Fire		
14.20	Total Mills		
1.0 "Mew/Additional" Mill will yield \$275,300			

Form GCA-002

Munson Township Board of Trustees open their public meeting.  
The Munson Trustees shared that their Fiscal Office was unable to attend due to personal circumstances.

The Budget Commission complimented the budget and are appreciative of the submission of the budget summary. The only area of concern is the low carry over in the Road & Bridge Fund. Although it was noted that several options to support the fund are available especially with the ARPA funds. The township is doing a great job pulling away from the historic zero-base budgeting.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Munson Township totaling \$4,731,788.53

Voice vote: Three ayes. Motion carried.

Munson Township Board of Trustees closed their meeting at 11:37 a.m.

At 11:42 a.m. Auditor Walder exited the meeting at 11:42 a.m. Alternate, Chief Deputy Auditor Ron Leyde, took over for the Auditor.



2023 BUDGET HEARING										
Russell Township				11:45 a.m. August 15, 2022						
Karen Walder, Fiscal Officer and Trustee Kristina Port as well as J. Dorke and J. Frazier hearing representing Russell Township.				attended the						
General Fund		Estimated 1/1/2023 Unencumbered Cash Balance		\$	880,611.17	General Fund Reserve		Estimated 1/1/2023 Unencumbered Cash Balance		\$565,373.40
		Estimated Revenue			\$1,159,449.00			Estimated Revenue		\$55,859.00
		*Estimated Expense			\$1,554,112.75			Estimated Expense		\$170,900.00
		Estimated 12/31/2023 Cash Balance			\$475,947.42			Estimated 12/31/2023 Cash Balance		\$450,332.40
Requested	\$1,137,219.00	Approved	\$1,159,449.00		\$22,230.00	*	10 year term beginning TY2021			
Tax calculations off by 14389.00							Maximum amt	\$1,067,005.00	Through CY2023	\$680,012.00
UDLG 2023 revenue has been updated at 98 % collection										
Road & Bridge		Estimated 1/1/2023 Unencumbered Cash Balance			\$690,053.21	Road Fund Reserve		Estimated 1/1/2023 Unencumbered Cash Balance		\$425,932.00
		Estimated Revenue			\$1,623,912.55			Estimated Revenue		\$16,044.00
		*Estimated Expense			\$1,962,037.79			Estimated Expense		\$21,000.00
		Estimated 12/31/2023 Cash Balance			\$351,927.97			Estimated 12/31/2023 Cash Balance		\$420,976.00
Requested	\$1,000,012.66	Approved	\$1,023,012.66				10 year term beginning TY2021			
Gov Depts sale of assets 14,000.							Maximum amt	\$660,270.00	Through CY2023	\$280,026.00
Fire Fund		Estimated 1/1/2023 Unencumbered Cash Balance			\$681,004.65	Fire Fund Reserve		Estimated 1/1/2023 Unencumbered Cash Balance		\$279,690.00
		Estimated Revenue			\$1,318,121.67			Estimated Revenue		\$49,452.00
		*Estimated Expense			\$1,632,278.97			Estimated Expense		\$11,000.00
		Estimated 12/31/2023 Cash Balance			\$366,847.35			Estimated 12/31/2023 Cash Balance		\$318,142.00
Requested	\$1,318,121.67	Approved	\$1,318,121.67				10 year term beginning TY2021			
							Maximum amt	\$522,020.00	Through CY2023	\$475,866.00
Police Fund		Estimated 1/1/2023 Unencumbered Cash Balance			\$1,229,243.95	Police Fund Reserve		Estimated 1/1/2023 Unencumbered Cash Balance		\$89,230.54
		Estimated Revenue			\$1,886,810.15			Estimated Revenue		\$24,129.00
		*Estimated Expense			\$2,524,785.75			Estimated Expense		\$40,500.00
		Estimated 12/31/2023 Cash Balance			\$591,268.35			Estimated 12/31/2023 Cash Balance		\$72,859.54
Requested	\$1,001,010.16	Approved	\$1,000,010.16				10 year term beginning TY2021			
							Maximum amt	\$343,010.00	Through CY2023	\$174,707.00
Debt Fund		Fire Station Bond - Expired 2020				Total millage for Tax Year 2022 (2023 Collection)		*Expenses include Transfers out		
		Estimated 1/1/2023 Unencumbered Cash Balance			\$4,937.86	3.00		Inside General Fund		
		Estimated Revenue			\$0.00	0.00		Inside Road & Bridge		
		*Estimated Expense			\$0.00	7.05		Outside Road & Bridge		
		Estimated 12/31/2023 Cash Balance			\$4,937.86	6.80		Outside Fire		
Requested	\$0.00	Approved	\$0.00			9.45		Outside Police		
						26.30		Total Mills		
Fire Station Bond - Refinanced 2012 - amortization on file with Auditor										
Bond is to be paid off as of Dec 2022										
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield \$299,071.00										

The Russell Township Board of Trustees opened their public meeting at 11:46 a.m.

Trustee Port provided a recap on items which were discussed last year. Several measurers were implemented including independent reserve fund accounts to address specific township projects and needs. Trustees confirmed the removal of the fire station and addressed the delay in the storage building project. Trustees shared that they are working with Fiscal Office with updating the Miller Dodson reserve study. They shared that they redirected monies from the storage building project towards establishing a community room/building which would be available for the community as well as be used for Trustee meetings. The Budget Commission acknowledged that the township is doing much better. The submitted budgets were never an issue. It was how the Trustees and department heads implemented and executed the budget which was passed. The suggestion was made that the Board may want to establish a reserve fund for the storage building project, to ensure that it will be completed. A request was made to have outside millage included on the Schedule A submission. Good job on the budget.

Motion made by Ron Leyde, seconded by Caroline Mansfield to approve the 2023 Tax Budget for Russell Township totaling \$12,646,294.79

Voice vote: Three ayes. Motion carried.

The Russell Township Trustees closed their meeting.



2023 BUDGET HEARINGS			
Newbury Township		1:15 p.m. August 15, 2022	
Beverly Sustar, Fiscal Officer and Greg Tropf		attended the	
hearing representing Newbury Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 1,085,536.95
	Estimated Revenue		\$479,946.00
	Estimated Expense		\$838,845.72
	Estimated 12/31/2023 Cash Balance		\$726,637.23
Requested	\$471,962.00	Approved	\$479,946.00
Real Estate collection based on 98% collection.			
Auditor has certified a 2.5M Additional Comm Ctr levy for TY22CY23. Projected to yield \$489,920 at 100% collection			
UDLG 2023 revenue has been updated w/amended formula at 98 % collection			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$285,238.45
	Estimated Revenue		\$307,278.00
	Estimated Expense		\$408,436.00
	Estimated 12/31/2023 Cash Balance		\$184,081.45
Requested	\$307,278.00	Approved	\$307,278.00
Real Estate collection based on 98% collection.			
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$923,738.65
	Estimated Revenue		\$1,329,900.00
	Estimated Expense		\$2,001,875.00
	Estimated 12/31/2023 Cash Balance		\$251,764.65
Requested	\$1,329,900.00	Approved	\$1,329,900.00
Real Estate collection based on 98% collection.			
New 5.50m Fire levy began collection in 2022			
Road Improvement Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$220,206.75
	Estimated Revenue		\$833,123.00
	Estimated Expense		\$919,895.00
	Estimated 12/31/2023 Cash Balance		\$133,434.75
Requested	\$683,123.00	Approved	\$833,123.00
Includes \$150,000 transfer from GF			
Real Estate collection based on 98% collection.			
Debt Fund	None		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2022(2023 Collection)			
1.40	Inside General Fund		
1.60	Inside Road & Bridge		
3.90	Outside Road District		
7.10	Outside Fire		
14.00	Total Mills		
1.0 "New/Additional" Mill will yield \$195,900			

Form GCA-002

The Budget Commission complemented the 2023 budget submitted by the township – nice work. It was mention by the Fiscal Officer that although the GF balance is sizable the funds have been earmarked for projects within the township.

Motion made by Caroline Mansfield, seconded by James Flaiz to approve the 2023 Tax Budget for Newbury Township totaling \$6,012,420.38.

Voice vote: Three ayes. Motion carried.

**2023 BUDGET HEARINGS**

Huntsburg Township		1:30 p.m. August 15, 2022	
Michele Saunders, Fiscal Officer and Trustee Nancy Saunders		attended the	
hearing representing Huntsburg Township.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$36,563.86
	Estimated Revenue		\$333,600.40
	Estimated Expense		\$325,968.00
	Estimated 12/31/2023 Cash Balance		\$44,196.26
Requested	\$323,916.40	Approved	\$333,600.40
Expense includes \$31,000 transfer-out to support debt			
2023 UDLG revenue has been updated with estimated revenue at 98 % collection			
Road & Bridge	Estimated 1/1/2023 Unencumbered Cash Balance		\$83,046.52
	Estimated Revenue		\$544,737.00
	Estimated Expense		\$539,500.00
	Estimated 12/31/2023 Cash Balance		\$88,283.52
Requested	\$544,950.00	Approved	\$544,737.00
RE Tax overstated			
Auditor has certified a 3M Additional Road levy for TY22CY23. Projected to yield \$235,461 at 100% collection.			
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$33,142.73
	Estimated Revenue		\$103,730.00
	Estimated Expense		\$123,000.00
	Estimated 12/31/2023 Cash Balance		\$13,872.73
Requested	\$103,730.00	Approved	\$103,730.00
Debt Fund	Bond Retirement		
	Debt Service of \$31,500 Payment supported by GF transfer.		
Special Assessments			
Total millage for Tax Year 2022 (2023 Collection)			
1.70	Inside General Fund		
1.30	Inside Road & Bridge		
4.50	Outside Road & Bridge		
1.50	Outside Fire		
9.00	Total Mills		
1.0 "New/Additional" Mill will yield \$78,400 per year.			
Form GCA-002			

A discussion arose about the projection of the ARPA revenue. The township shared that they did make a correction to properly reflect the anticipated revenue in fiscal year 2022. The Budget Commission also expressed concern on the low balances and shared information about the concept of Tax Anticipated Notes.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Huntsburg Township totaling \$1,719,131.45.

Voice vote: Three ayes. Motion carried.

**2023 BUDGET HEARINGS**

<b>Middlefield Township</b>		1:45 p.m. August 15, 2022 attended the	
<b>Mary Ann Pierce, Fiscal Officer and Trustee Paul Porter</b> hearing representing Middlefield Township.			
<b>General Fund</b>	Estimated 1/1/2023 Unencumbered Cash Balance		176,237.43
	Estimated Revenue		251,163.92
	Estimated Expense		193,314.50
	Estimated 12/31/2023 Cash Balance		234,086.85
<i>Requested</i>	<i>\$249,514.84</i>	<i>Approved</i>	<i>\$193,314.50</i>
<i>2023 UDLG revenue has been updated w/2023 est. amount at 98 % collection Twp projection higher</i>			
<b>Road &amp; Bridge</b>	Estimated 1/1/2023 Unencumbered Cash Balance		612,809.21
	Estimated Revenue		359,044.80
	Estimated Expense		267,700.00
	Estimated 12/31/2023 Cash Balance		704,154.01
<i>Requested</i>	<i>\$359,044.80</i>	<i>Approved</i>	<i>\$267,700.00</i>
<i>Auditor has certified a 2.5M R&amp;B renewal levy for TY22CY23. Projected to yield 199,864 at 100% collection</i>			
<b>Ambulance Fund</b>	Estimated 1/1/2023 Unencumbered Cash Balance		371,816.37
	Estimated Revenue		0.00
	Estimated Expense		61,284.32
	Estimated 12/31/2023 Cash Balance		310,532.05
<i>Requested</i>	<i>\$0.00</i>	<i>Approved</i>	<i>\$61,284.32</i>
<i>Auditor has certified a 1.6M EMS renewal levy for TY22CY23. Projected to yield 126,290 at 100% collection</i>			
<b>Debt</b>	R & B Fund pays OPWC Loan - 2 payments of \$10,000 Jan & Jul 2023 beginning loan balance \$240,000 15 year loan expires in 2034		
<b>Special Assessments</b>	<b>No Special Assessments</b>		
<b>Total millage for Tax Year 2022 (2023 Collection)</b>			
1.30	Inside General Fund		
1.70	Inside Road & Bridge		
2.50	Outside Road & Bridge		
0.00	Outside Ambulance		
5.50	Total Mills		
1.0 "New/Additional" Mill will yield \$84,900			

Form GCA-002

The Budget Commission identified some misallocations of revenue in the 2022 fiscal year; revenue was not properly assigned to the correct to line items. The adjustment would not cause an overall change to the budget. A question also arose about the fund number choice for the ARPA revenue. It was suggested that the township investigate if the fund should be changed with the representatives that handle the township’s audits.

Motion made by Charles E Walder, seconded by Caroline Mansfield to approve the 2023 Tax Budget for Middlefield Township totaling \$2,290,756.40

Voice vote: Three ayes. Motion carried.



**2023 BUDGET HEARINGS**

Auburn Township

Fredrick May, fiscal officer

hearing representing Auburn Township.

15-Aug-22

2:00pm

attended the

General Fund

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$

123,249.79

\$708,927.74

\$745,470.51

\$86,707.02

Requested

\$694,661.74

Approved

\$708,927.74

Taxes calculated incorrectly

Road & Bridge

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$202,801.30

\$1,416,317.00

\$1,618,827.91

\$290.39

Requested

\$1,619,051.66

Approved

\$1,416,317.00

Budget Commission directed the reduction of \$150,000 of expenses in the Highway Others line account

Auditor has Certified a Renewal Levy of 1M for TY22CY23 - Projected Yield \$268,213 at 100% collection

Auditor has Certified a Renewal Levy of 2M one year early TY23CY24 - Projected Yield \$536,425 at 100% collection

Fire Fund

Estimated 1/1/2023 Unencumbered Cash Balance

Estimated Revenue

Estimated Expense

Estimated 12/31/2023 Cash Balance

\$325,840.24

\$1,327,400.00

\$1,385,536.75

\$267,703.49

Requested

\$1,255,745.70

Approved

\$1,327,400.00

Debt Fund

Truck Debt - 35852.80 - paid from the 3101 Road & Bridge Debt Fund. Paid in full per FO

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 2022 (2023 Collection)

1.40

1.60

4.00

5.30

12.30

Inside General Fund

Inside Road & Bridge

Outside Road & Bridge

Outside Fire & EMS

Total Mills

Value of 1 mill

\$306,000.00

Based on TY21CY22 values

Form GCA-002

The Budget Commission addressed the Road & Bridge Fund’s negative ending cash balance. The Budget Commission has the authority to authorize change in revenue or expenses. Therefore, the Budget Commission directed the township to reduce expenses in the amount of \$150,000 in the Highways-Other line item. This reduction adjusts the ending balance to \$290.39.

The Budget Commission also addressed the need to separate the debt items by fund numbers as the support revenue comes from two different restricted funds (R&B and Fire).

Motion made by Caroline Mansfield, seconded by James Flaiz to approve the 2023 Tax Budget for Auburn Township totaling \$4,927,524.76.

Voice vote: Three ayes. Motion carried.

2023 BUDGET HEARINGS			
Geauga Trumbull Solid Waste District		2:15 p.m. August 15, 2022	
<u>Jennifer Jones, Director and Lisa Smith, Administrator</u>		attended the	
hearing representing Geauga Trumbull Solid Waste District			
General Operating Fund 6007	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 3,520,670.61
	Estimated Revenue		\$1,845,000.00
	Estimated Expense		\$2,213,698.00
	Estimated 12/31/2023 Cash Balance		\$3,151,972.61
Requested	\$1,845,000.00	Approved	\$1,845,000.00
Construction Fund 6014	Estimated 1/1/2023 Unencumbered Cash Balance		\$13,217.50
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2023 Cash Balance		\$13,217.50
Current Balance	\$	-	
Recycle Ohio Grant 6020	Estimated 1/1/2023 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2023 Cash Balance		\$0.00
Current Balance			
Total millage for Tax Year 2022 (2023 Collection)			
	0.00		
	0.00		
	0.00		
	0.00		
	0.00	Total Mills	
Future Plans for the District!			

Form GCA -002

The Budget Commission acknowledged that the 2023 budget is very clean. The Budget Commission complimented the director on doing a great job. The flow of information is appreciated. The new recycling area and its program has addressed a need in Geauga County. Good job.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Geauga Trumbull Solid Waste District totaling \$5,378,888.11.

Voice vote: Three ayes. Motion carried.

**2023 BUDGET HEARINGS**

Geauga County		2:30 p.m. August 15, 2022
Adrian Gorton and Gerry Morgan		attended the
hearing representing Geauga County.		
<u>General Fund</u>	<u>Tax Budget</u>	<u>Budget Commission</u>
Estimated 1/1/20232 Unencumbered Cash Balance	3,104,200.00	3,104,200.90
Estimated 2023 Revenue	36,236,928.00	\$36,312,925.00
Estimated Transfers In	100,000.00	\$100,000.00
Total	39,441,128.00	39,517,125.90
Estimated Expenditures	39,176,009.00	\$ 39,176,009.00
Revenue over Expenditures		\$341,116.90
Requested: \$36,336,928		Approved: \$36,412925
Local Government Funds updated with 2023 revenue		
2023 Real Estate Receipts estimated at 98% of Values		

**1002 thru 6031 Funds**

- 2023 CY Real Estate Receipts estimated at 98% of Values.  
Mental Health Board passed resolution to reduce collection - TY22CY23 on 2008 levy from 0.50 to 0.25  
BOCC passed resolution to suspend collection - TY22CY23 on 2015 JFS 0.50 levy

<u>Total millage for Tax Year 2022 (2023 Collection)</u>		
2.50	Inside General Fund - 1001	
0.00	Inside Unvoted Debt - 3000	
2.50	Outside Road & Bridge	
0.70	Outside Children's Services	See note above
0.95	Outside Mental Health	See note above
4.30	Outside DD/Metzenbaum	
1.00	Outside Senior Citizens	
0.20	Outside Health District	
12.15		
0.00		
2.50	Outside Library - memo only	
14.65		
1.0 "New/Additional" Mill will yield \$3,601,000		

Form GCA-002

The Budget Commission would like to see more predicable ending balances and further noted that figures are moving in the right direction. The Budget & Finance Manager shared that the current system used, populates the un-appropriated balance for the current year, which is then projected as beginning balance for the next year. With the budget timeline, it is a challenge to effectively de-appropriate monies to reflect a reasonable figure in the tax budget. He further shared that this year he provided a Budget Utilization report along with recommendations for appropriations (based on historic percentages) to the various departments. This was done to have each department budget closer to their needs. The Budget Commission shared that they would like to see smaller margins with the revenue predictions to actual receipts.

Motion made by Charles E Walder, seconded by Caroline Mansfield to approve the 2023 Tax Budget for Geauga County totaling \$193,670,913.86.

Voice vote: Three ayes. Motion carried.



**Regular Business:**

**2022 Certificate Amendments**

**Chester Township – Amendment #5**

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase 2273 ARPA other source revenue 539,781.18, from 2,146.35 to 541,927.53  
Increase (new) 2904 OneOhio Opioid other source revenue 2,184.53, from 0.00 to 2,184.53  
*Net Adjustment: \$ 541,965.71*

New Special Revenue Fund Total:	\$12,317,682.54
New 2022 Certificate Total:	\$14,080,894.38

Voice vote: Three ayes. Motion carried.

**Bainbridge Township – Amendment #6**

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

**Special Revenue Funds**

Increase 2098 EPA 319 Grant other source revenue 7,643.17, from 1,432.62 to 9,075.78

New Special Revenue Fund Total:	\$21,918,982.03
New 2022 Certificate Total:	\$29,181,131.53

Voice vote: Three ayes. Motion carried.

**Chardon Township – Amendment #3**

Motion by Charles E. Walder, seconded by Caroline Mansfield, to amend the Chardon Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase 2274 ARPA other source revenue 241,765.45, from 241,816.40 to 483,581.85

New Special Revenue Fund Total:	\$2,471,674.93
New 2022 Certificate Total:	\$3,069,822.33

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #13**

Motion by Caroline Mansfield, seconded by James Flaiz, to amend the 2022 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Establish fund #2101 Opioid Settlement Fund and add 128,984.46 in other source revenue bringing the total fund balance from 0.00 to 128,984.46

**New Special Revenue Fund Total:                   \$124,929,396.27**

**New 2022 Certificate Total:                   \$224,557,909.79**

Voice vote: Three ayes. Motion carried

**General Discussion:**

**The Budget Commission would like the budget staff to compile better data and information for the budget review and vetting process for the county, next year. They would like to review additional funds during the county budget process. They shared that it would be helpful to separate the transfers out to reflect true expenses.**



**Public Comment:**

A representative from the League of Women Voters asked about some of the listed items noted in the PowerPoint presentation such as:  
Budget Advertisement and Schedule A and Schedule B

Auditor Walder explained that those items are not formal requirements for the budget submission. We wanted to assist the local entities. This was the first year we requested a copy of the budget advertisement. We requested proof of the advertisement to make sure that they were compliant with the requirement to publish an ad in advance of their Budget Hearing. The completion of Schedule A & B is more important. They help give us an understanding of what the local entity believes their revenue to be and where it is going. It is easier to quickly vet and/or identify if revenue does not align if the schedules are properly completed and submitted.

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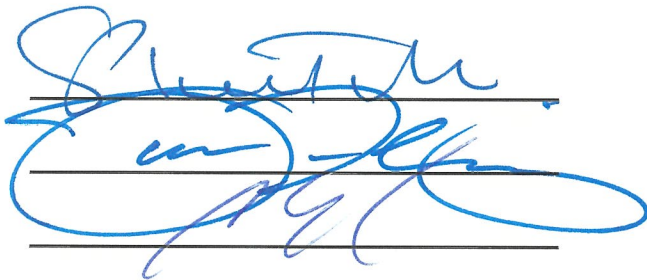
Being no further business to conduct it was moved by James Flaiz, seconded by Charles E. Walder to recess the meeting at 2:56 p.m. and reconvene at 9:00a.m. on August 16, 2022

Voice vote: Three ayes. Motion carried

**The Budget Commission will reconvene on August 16, 2022 at 9:00 p.m.  
at Auditor's Appraisal Conference Room, 231 Main St., Chardon, OH  
Special meeting advertised: 2023 Budget Hearings and Regular business**

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission

A large, stylized handwritten signature in blue ink, likely belonging to Charles E. Walder, is written over three horizontal lines.