

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, August 19, 2024 at 9:00 a.m. in the Appraisal Conference Room at 231 Main Street, Chardon, Ohio.

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

Special Meeting advertised: UDLG Hearing, 2025 Tax Budget Hearings & Regular Business
The option of virtual viewing was offered to the public.

UDLG – Review of Distribution

Regarding HB 62 and HB33 amended October 3, 2023, notice of a public hearing pursuant to RC 5747.53 was advertised regarding the Undivided Local Government fund distribution. The Geauga County calculation uses an alternative formula calculation. This formula was revised last in 2021. In the revision from 2021 the Parks and Hunting Valley’s distributions were eliminated. Those funds were then redistributed to the Districts who participated in the Local Government Distribution. This hearing was to open it up for comment from those districts who were eligible. The formula will be re-visited in 5 years.

The hearing was properly advertised.

Mr. Walder opened the hearing up for public comment. There were no comments.

Public hearing ended at 9:03am

Treasurer Hitchcock called the 2025 Tax Budget Hearings to order at 9:03 a.m.

2025 Budget Hearings

2025 BUDGET HEARINGS

Thompson Township

9:05 AM

August 19, 2024

Cindy Lausin, Fiscal Officer and Erwin Leffel, Trustee
 hearing representing Thompson Township.

attended the

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	238,284.96
	Estimated Revenue		\$169,934.00
	Estimated Expense		\$150,730.78
	Estimated 12/31/2025 Cash Balance		\$257,488.18

Requested \$169,728.00 *Revenue Considered* \$169,934.00

Est. 2025 UDLG revenue has been updated at 98 % collection

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance	\$190,861.84
	Estimated Revenue	\$304,144.00
	Estimated Expense	\$305,458.00
	Estimated 12/31/2025 Cash Balance	\$189,547.84

Requested \$304,144.00 *Revenue Considered* \$304,144.00

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$258,899.35
	Estimated Revenue	\$358,172.00
	Estimated Expense	\$318,827.00
	Estimated 12/31/2025 Cash Balance	\$298,244.35

Requested \$358,172.00 *Revenue Considered* \$358,172.00

Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$103,949.28
	Estimated Revenue	\$109,095.00
	Estimated Expense	\$103,443.00
	Estimated 12/31/2025 Cash Balance	\$109,601.28

Requested \$109,095.00 *Revenue Considered* \$109,095.00

Police Reserve Account	Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
	Estimated Revenue	\$0.00
	Estimated Expenses	\$0.00
	Estimated 12/31/2025 Cash Balance	\$0.00

10 year term beginning CY2022 **Balanced used in 2024 to purchase a residence to house the police**
Maximum amoun. 250,000.00 Through CY2023 125,000.00
Transfer in from General Fund of 20,000.00

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	\$55,466.00
Paid via R&B	Ford F550 Dump Truck	18400	\$36,793.00
	Total		\$217,259.00

Special Assessments

Budget reflects we are to collect \$1,200 in street light assessments
 Updated resolution was passed and delivered to Real Estate Office

Total millage for Tax Year 2024 (2025 Collection)

1.50	Inside General Fund	Levies submitted for Nov. 2024
1.20	Inside Road & Bridge	1.75M Fire and Ems - Renewal
3.35	Outside Road & Bridge	yielding \$102,000 TY25CY26
5.95	Outside Fire	
3.00	Outside Police	
15.00	Total Mills	

1.0 "New/Additional" Mill will yield \$81,900

Thompson Township continued:

Mr. Hitchcock began by pointing out that the General Fund has too much cash in carryover. Mr. Flaiz said he looks at estimated versus actual and it was not too bad. He understood why the Police fund is where it is. He went on to ask about the plan for the building recently purchased. Ms. Lausin said she used the Capital Fund and ARPA funds to pay for the building. Mr. Walder looked at future carryover balances and noted they were high in all funds. He suggested setting up reserve funds to set aside funds for the expenses which the township is aware of, like IT. Reserves for General fund and Fire were recommended. He cautioned them that he was not aware how the 4901 Fund was set up originally. If it was set up for a specific purpose and not spent on something that aligns with that purpose, a transfer may be required. Reach out to our office with any questions.

Motion made by Charles Walder, seconded by Christopher Hitchcock, to approve the 2025 Tax Budget for Thompson Township totaling: \$2,123,111.02.

Voice vote: Two ayes. One nay. Motion carried.

Mr. Hitchcock left the meeting at 9:18

<u>2025 BUDGET HEARINGS</u>			
Thompson Park District			9:20 AM
			August 19, 2024
Cindy Lausin			attended the
hearing representing Thompson Park District			
Estimated 1/1/2025 Unencumbered Cash Balance			\$ 63,525.00
General Fund	Estimated Revenue		\$22,482.28
	Estimated Expense		\$30,000.00
	Estimated 12/31/2025 Cash Balance		\$56,007.28
<i>Requested</i>	\$22,700.00	Revenue Certified	\$22,482.28
PLF updated 2024 revenue w/all parks participating @ 98%			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
0.00	Inside General Fund		
0.00	Total Mills		None
Based on Tax Year 2022 (2023 Collection) values, 1.0 "New/Additional" Mill will yield			\$81,900

Mr. Walder said the budget submission was good. Mr. Flaiz said they do a lot with a little.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2025 Tax Budget for Thompson Township Park District totaling: \$86,007.28.

Voice vote: Two ayes. Motion carried.

2025 BUDGET HEARINGS																																					
9:22 AM																																					
August 19, 2024																																					
Bainbridge Township																																					
Janice Sugarman, Fiscal Officer and Trustee, Kristina O'Brien and Terry Rose, Bookkeeper																																					
attended the hearing representing Bainbridge Township.																																					
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance:	\$ 1,433,104.27			General Fund Reserve	Estimated 1/1/2025 Unencumbered Cash Balance:	\$ 344,000.00																														
	Estimated Revenue:	\$1,829,134.00				Estimated Revenue:	\$95,000.00																														
	Estimated Expense:	\$2,206,753.89				Estimated Expense:	\$0.00																														
	Estimated 12/31/2025 Cash Balance:	\$ 1,055,484.38				Estimated 12/31/2025 Cash Balance:	\$ 439,000.00																														
<i>Requested</i>	<i>\$1,827,896.00</i>	<i>Revenue Considered</i>	<i>\$1,829,134.00</i>		<i>Maximum Amt</i>	<i>\$3,440,000.00</i>	<i>Current balance thru CY23</i>	<i>\$344,000.00</i>																													
* Includes Trans Out of 155,000																																					
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance:	\$465,588.31			Road & Bridge Reserve	Estimated 1/1/2025 Unencumbered Cash Balance:	\$250,000.00																														
	Estimated Revenue:	\$3,936,722.00				Estimated Revenue:	\$150,000.00																														
	Estimated Expense:	\$3,787,950.00				Estimated Expense:	\$0.00																														
	Estimated 12/31/2025 Cash Balance:	\$ 614,340.31				Estimated 12/31/2025 Cash Balance:	\$ 400,000.00																														
<i>Requested</i>	<i>\$3,936,722.00</i>	<i>Revenue Considered</i>	<i>\$3,936,722.00</i>	<i>Includes Transfer-in of 60K and sale of assets 60K</i>	<i>Maximum Amt</i>	<i>\$3,440,000.00</i>	<i>Current balance thru CY23</i>	<i>\$250,000.00</i>																													
* Includes Trans Out of 150,000																																					
Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance:	\$2,056,274.86			Police Fund Reserve	Estimated 1/1/2025 Unencumbered Cash Balance:	\$199,500.00																														
	Estimated Revenue:	\$4,104,664.00				Estimated Revenue:	\$199,500.00																														
	Estimated Expense:	\$4,745,266.00				Estimated Expense:	\$0.00																														
	Estimated 12/31/2025 Cash Balance:	\$ 1,415,672.86				Estimated 12/31/2025 Cash Balance:	\$ 399,000.00																														
<i>Requested</i>	<i>\$4,104,663.66</i>	<i>Revenue Considered</i>	<i>\$4,104,664.00</i>		<i>Maximum Amt</i>	<i>\$1,995,000.00</i>	<i>Current balance thru CY23</i>	<i>\$199,500.00</i>																													
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Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance:	\$550,144.39																																			
	Estimated Revenue:	\$2,499,438.00																																			
	Estimated Expense:	\$2,744,577.00																																			
	Estimated 12/31/2025 Cash Balance:	\$ 305,005.39																																			
<i>Requested</i>	<i>\$2,499,438.00</i>	<i>Revenue Considered</i>	<i>\$2,499,438.00</i>																																		
Special assessments (lighting)																																					
Budget reflects collection of \$ 8,600.00																																					
Project #20-403 thru 406																																					
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Based on Tax Year 2023 (2024 Collection) values. 1.0 "New/Additional" Mill will yield \$822,500																																					

Mr. Hitchcock rejoined the meeting at 9:23am

Mr. Flaiz began stating that the Fire fund estimated ending balance is way off from the actual ending balance. Mr. Walder said the error is a cumulative error. If the estimated versus actual expenses are compared, they are very close. Mr. Flaiz said this needs to be corrected. Ms. Sugarman commented that the Trustees have asked the Fire Chief to stop spending on capital expenses in order to conserve money. Mr. Flaiz said the Township is asking the taxpayers for more money and the estimates are giving the impression that the balances are much lower than actual. When the actual carry over balances come in at the beginning of the year there are some wild variations. Ms. Sugarman again reiterated that the estimated versus actual expenses are very close. Mr. Walder said it may be more helpful to analyze the numbers by looking at how the expenses come in at the end of the year. The Fire fund has had some wild variances in the past with estimated versus actual expenses. He challenged them to manage the Department heads and push them to manage their expenses. He is less concerned about the ending balances in the past. He looks at the ending cash carryovers at the end of the budget cycle. He congratulated them on use of the reserve funds. Ms. Sugarman said there are some extra funds that are not being used any longer and it is her intention to work on eliminating those funds this year. Mr. Hitchcock commented that the actual beginning balances in the General Fund are growing. Ms. O'Brien commented that the issue of the Town Hall renovation is not as straightforward as originally thought. The gymnasium roof has been determined to be a total failure. The decision is currently to move forward with a scaled back version of the remodel. Mr. Walder suggested a reserve fund for the purpose of remodeling the Town Hall. Ms. Sugarman said there is no reserve fund currently for the Fire fund but that it is planned for the future.

Motion made by Christopher Hitchcock seconded by James Flaiz, to approve the 2025 Tax Budget for Bainbridge Township totaling: \$23,144,060.83.

Voice vote: Two ayes. One nay. Motion carried.

2025 BUDGET HEARINGS			
Troy Township			9:50 AM
			August 19, 2024
Jane Grudowski, Fiscal Officer and Leonard Barcikowski, Trustee			attended the
hearing representing Troy Township.			
	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 106,714.24
General Fund		Estimated Revenue	\$265,778.00
		Estimated Expense	\$256,280.00
	Estimated 12/31/2025 Cash Balance		\$116,212.24
<i>Requested</i>	\$267,379.00	<i>Revenue Considered</i>	\$265,778.00
	Estimated 1/1/2025 Unencumbered Cash Balance		\$228,260.90
Road & Bridge		Estimated Revenue	\$279,349.00
		Estimated Expense	\$275,000.00
	Estimated 12/31/2025 Cash Balance		\$232,609.90
<i>Requested</i>	\$278,386.00	<i>Revenue Considered</i>	\$279,349.00
	Estimated 1/1/2025 Unencumbered Cash Balance		\$272,467.54
Fire Fund		Estimated Revenue	\$529,682.00
		Estimated Expense	\$548,700.00
	Estimated 12/31/2025 Cash Balance		\$253,449.54
<i>Requested</i>	\$518,197.00	<i>Revenue Considered</i>	\$529,682.00
Special Assessments	No Special Assessments		
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
2.00	Inside General Fund	Auditor has certified a 4.5 M Fire Renewal 1 yr early - yield \$215,118	
1.00	Inside Road & Bridge		
5.00	Outside Road		
7.40	Outside Fire		
15.40	Total Mills		
		1.0 "New/Additional" Mill will yield	\$91,300

Mr. Hitchcock began by saying the General Fund looked good, but the Fire fund is still too high. He said if this continues, he will not vote to approve the budget. Mr. Walder recommended reserve funds for equipment like plow trucks and tankers. Ms. Grudowski mentioned they are saving for an ambulance. She continued, stating that there is 400K in Road project expenses that are due now. Mr. Barcikowski explained that the road equipment is not owned by the township. Mr. Walder continued that reserves may be used for projects instead of equipment if that is more appropriate. Mr. Flaiz said the General fund looks good, Road fund has been discussed, the Fire fund has challenges but he understands.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2025 Tax Budget for Troy Township totaling: \$1,997,687.85.

Voice vote: Two ayes. One nay. Motion carried.

2025 BUDGET HEARINGS

Chardon Township

10:05 AM
August 19, 2024

Ed Slusarski, Fiscal Officer and Trustee Jacob Cimperman
attended the hearing representing Chardon Township.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$193,493.99
	Estimated Revenue	\$511,118.00
	*Estimated Expense	\$498,767.00
	Estimated 12/31/2025 Cash Balance	\$205,844.99

Requested \$477,780.00 Revenue Considered \$511,118.00

Updated UDLG with 2024 estimates
* Includes \$53,000 Transfer-out

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance	\$204,181.61
	Estimated Revenue *	\$1,292,792.00
	Estimated Expense	\$1,317,350.00
	Estimated 12/31/2025 Cash Balance	\$179,623.61

Requested \$1,326,715.00 Revenue Considered \$1,292,792.00

* Includes Transfer of \$26,250

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$263,426.73
	Estimated Revenue	\$400,978.00
	Estimated Expense	\$671,045.00
	Estimated 12/31/2025 Cash Balance	(\$6,640.27)

Requested \$464,161.00 Revenue Considered \$400,978.00

Unvoted Debt Fund	Road & Bridge transfer used to support the following debt.		
	Approx. pmts. 2 x 16,181.14	2018 SIB Loan	\$32,362.28
	Approx. Pmts. 2 X 2,229.38	OPWC	\$4,458.76
	2020 Ford 350 Approx. pmts. 12 x 959	Final pmt 12/2024	\$0.00
		Total	\$36,821.04

Special Assessments No Special Assessments

Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot TY24CY25	
1.30	Inside General Fund	1.25 Mill Fire & EMS Renewal TY24CY25; yield \$233,000	
1.40	Inside Road & Bridge		
5.00	Outside Road & Bridge		
2.50	Outside Fire	Levy on the Mar. 19, 2024 - PASSED	
10.20	Total Mills	3.0 mill Road & Bridge Additional TY24CY25; yield \$682,000	

1.0 "New/Additional" Mill will yield \$227,300

Mr. Hitchcock said the ending cash balances are off between estimated and actual by a large amount. He believes there is an opportunity to do much better budgeting. Mr. Cimperman said he and Mr. Slusarski took the opportunity to sit down with Mr. Walder to try and get the budget in line with what is expected. Mr. Hitchcock said he is encouraged to hear that. Mr. Cimperman continued by noting the Fire levy that is on the ballot will be suspended if it is approved. Mr. Flaiz questioned what the plans are for the Road funds. Mr. Cimperman said there are a variety of road projects they need to choose from this year and in the years to come. Mr. Flaiz commended the efforts and initiative of meeting with the Auditor. Mr. Walder continued that it is a process to move from zero based budgeting. He again recommended reserve funds.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2025 Tax Budget for Chardon Township totaling: \$3,486,727.20.

Voice vote: Two ayes. One nay. Motion carried.

2025 BUDGET HEARINGS

Burton Township

10:19 AM

Katie O'Neill, Fiscal Officer and Daniel Whiting, Trustee

August 19, 2024
attended the

hearing representing Burton Twp.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	232,982.14
	Estimated Revenue		\$360,481.00
	Estimated Expense		\$272,821.00
	Estimated 12/31/2025 Cash Balance		\$320,642.14

Requested \$360,196.00 **Revenue Considered** \$360,481.00
2025 UDLG updated revenue

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$116,994.95
	Estimated Revenue		\$493,793.00
	Estimated Expense		\$507,750.00
	Estimated 12/31/2025 Cash Balance		\$103,037.95

Requested \$493,793.00 **Revenue Considered** \$493,793.00

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$237,734.09
	Estimated Revenue		\$312,701.00
	Estimated Expense		\$322,600.00
	Estimated 12/31/2025 Cash Balance		\$227,835.09

Requested \$312,701.00 **Revenue Considered** \$312,701.00

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 ballot	
2.00	Inside General Fund	Renewal 1.25 mill Fire & EMS	
1.00	Inside Road & Bridge	Projected yield: \$112,000 (rounded to nearest thousand)	
4.10	Outside Road & Bridge	1 yr early	
3.25	Outside Fire & Emerg		
10.35	Total Mills		

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$131,500

Mr. Flaiz began by saying there is a reason for the high balances in the General and Road funds and asked them to explain the challenges that have gone along with those projects. Ms. O'Neill said there are ARPA funds that need to be used to complete the renovations of the Road garage. Mr. Hichcock asked if the Trustees plan to spend the funds out of both the General Fund and Road fund for the project. Ms. O'Neill said there is approximately 300K in ARPA funds from the General fund to contribute to this project. Mr. Flaiz continued that the ARPA funds must be spent by the end of this year in order to not lose the funds. If those funds are not spent it points to a failure of leadership. Mr. Walder commented that the balances in the General and Fire funds indicate the need for reserve funds.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2025 Tax Budget for Burton Township totaling: \$2,059,751.81.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

Montville Township		Time:	10:32 AM
			August 19, 2024
Karen Hawkins, Fiscal Officer, Jim Marsic, Trustee and Ronald Jonovich, Fire Chief			
attended the hearing representing Montville Township.			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	154,671.25
	Estimated Revenue		\$192,941.00
	Estimated Expense *		\$274,018.00
	Estimated 12/31/2025 Cash Balance		\$73,594.25
<i>Requested</i>	\$191,760.00	<i>Revenue Considered</i>	\$192,941.00
<i>Difference in RE calculation</i>			
<i>2025 UDLG revenue has been updated at 98 % collection</i>			
<i>* Includes transfer-out to Reserve Fund</i>			
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$94,498.70
	Estimated Revenue		\$237,740.00
	Estimated Expense *		\$232,565.00
	Estimated 12/31/2025 Cash Balance		\$99,673.70
<i>Requested</i>	\$255,250.00	<i>Revenue Considered</i>	\$237,740.00
<i>Difference in RE calculation</i>			
<i>* Includes transfer-out to Reserve Fund</i>			
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$176,300.57
	Estimated Revenue		\$243,508.00
	Estimated Expense		\$359,700.00
	Estimated 12/31/2025 Cash Balance		\$60,108.57
<i>Requested</i>	\$271,152.00	<i>Revenue Considered</i>	\$243,508.00
<i>Difference in RE calculation</i>			
Debt	Middlefield Bank - Ambulance		paid using Fire Fund #2111
	Final payment to be made in 2024		
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 Ballot	
1.70	Inside General Fund	2.40M Fire & EMS Renewal; Yielding \$100,000	
1.30	Inside Road & Bridge	TY25CY26	
2.50	Outside Road & Bridge		
5.90	Outside Fire		
11.40	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$80,400			
4901 General Fund Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	45,221.99
	Estimated Revenue		\$51,000.00
	Estimated Expense		\$27,450.00
	Estimated 12/31/2025 Cash Balance		\$68,771.99
<i>10 year term beginning CY24</i>			
<i>Maximum Amount</i>	\$500,000.00	<i>Current balance thru CY24</i>	\$40,000.00
4902 Road & Bridge Reserve Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$214.47
	Estimated Revenue		\$1.15
	Estimated Expense		\$5.00
	Estimated 12/31/2025 Cash Balance		\$210.62
<i>10 year term beginning CY24</i>			
<i>Maximum Amount</i>	\$500,000.00	<i>Current balance thru CY24</i>	\$165,000.00

Montville Township con't:

Mr. Walder said the budget was pretty clean. Road fund balance combined totals are high but not excessive. Again, he recommended reserve funds to keep the cash balances more stable. Ms. Hawkins advised that she is looking to add a reserve fund for Fire in the future. Mr. Hitchcock said the cash balance estimates versus actual were way off. Mr. Flaiz complimented Ms. Hawkins for rectifying the cumulative errors.

Motion made by Charles Walder, seconded by Christopher Hitchcock, to approve the 2025 Tax Budget for Montville Township totaling: \$1,817,648.13.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Claridon Township		Time:	10:40 AM
			August 19, 2024
Paula Hietanen, Fiscal Officer and Trustees, Jonathan Tiber representing Claridon Township.			attended
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 422,140.59
	Estimated Revenue		\$371,343.00
	*Estimated Expense		\$487,600.00
	Estimated 12/31/2025 Cash Balance		\$305,883.59
<i>Requested</i>	\$363,219.00	<i>Revenue Considered</i>	\$371,343.00
<i>*Includes a Transfer out to the Road & Bridge Fund</i>			
UDLG updated with 2024 est.			
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$165,921.10
	**Estimated Revenue		\$301,494.00
	Estimated Expense		\$295,000.00
	Estimated 12/31/2025 Cash Balance		\$172,415.10
<i>Requested</i>	\$301,494.00	<i>Revenue Considered</i>	\$301,494.00
<i>** Includes a transfer in from the GF</i>			
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$152,718.99
	Estimated Revenue		\$480,698.00
	Estimated Expense		\$482,000.00
	Estimated 12/31/2025 Cash Balance		\$151,416.99
<i>Requested</i>	\$480,698.00	<i>Revenue Considered</i>	\$480,698.00
Debt Fund	No Debt		
Special Assessments	No Special Assessments		
Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 ballot	
2.50	Inside General Fund	None	
0.50	Inside Road & Bridge		
2.40	Outside Road & Bridge		
6.05	Outside Fire		
11.45	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield		\$115,500	

Mr. Walder pointed out that the Township had previously reduced a fire levy. Mr. Tiber advised that that will not be possible for the upcoming year. The fire department has requested an 8% increase over the next 3 years. Mr. Hitchcock commented that the actual versus estimated cash balances were high. Ms. Hietanen advised that there will be a transfer from General Fund to Road again this year for road projects. Mr. Walder said General fund and combined Road fund balances are high. He recommended reserve funds to save for unexpected expenses or planned projects. Mr. Tiber asked about Aquilla Village merging with their township. Mr. Walder said there is no way to plan for everything, rather plan for the expenses that are known. Mr. Flaiz said he is sympathetic to the unknowns for them so the high balances are understandable. He explained after the election results are certified, a commission is formed to determine how the process goes from there. He assured them it is his belief that this will be good for them in the future. Mr. Tiber added that he would like to mitigate again in 2025.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2025 Tax Budget for Claridon Township totaling: \$2,172,196.30.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

Parkman Township

Time: 10:57 AM
August 19, 2024

Denise Villers, Fiscal Officer and Joyce Peters, Trustee

Attended the hearing representing Parkman Township.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$397,951.51
	Estimated Revenue		\$237,717.00
	Estimated Expense		\$357,212.00
	Estimated 12/31/2025 Cash Balance		\$278,456.51

Requested \$237,290.00 *Revenue Considered* \$237,717.00

UDLG update with 2025 est @ 98% collection

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$359,196.11
	Estimated Revenue		\$427,714.00
	Estimated Expense		\$462,800.00
	Estimated 12/31/2025 Cash Balance		\$324,110.11

Requested \$427,714.00 *Revenue Considered* \$427,714.00

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$292,411.20
	Estimated Revenue		\$219,510.00
	Estimated Expense		\$305,390.00
	Estimated 12/31/2025 Cash Balance		\$206,531.20

Requested \$223,990.00 *Revenue Considered* \$219,510.00

Difference in tax revenue

Road Improvement Fund	Estimated 1/1/2025 Unencumbered Cash Balance		(\$0.01)
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		(\$0.01)

Requested \$0.00 *Revenue Considered* \$0.00

Combining with Road & Bridge Fund

Special Assessments

Budget reflects we are to collect street lighting assessments in 2025 totaling \$4,800

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

Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 Ballot:
1.70	Inside General Fund	None
1.30	Inside Road & Bridge	
2.40	Outside Road Improvement	
2.00	Outside Road & Bridge	
3.40	Outside Fire	
<u>10.80</u>	Total Mills	

1.0 "New/Additional" Mill will yield \$103,000 per year using TY23CY24 values

Parkman Township con't:

Mr. Walder began by saying Parkman Township was the first entity to voluntarily return funds to the taxpayers last year. The financials look to be in better order than before. He again recommended reserve funds to save for capital projects or equipment. Ms. Peters said the Trustees are considering what to do this year in terms of mitigation. Mr. Walder continued that Parkman roads are in need of attention. Ms. Peters said they have set aside money for projects this year. The ARPA funds will be spent this year. Mr. Flaiz said the balances are healthy as opposed to years past. He commended them for correcting a recurring error. He gave them a pass on the fire fund excesses due to circumstances beyond their control. Mr. Hitchcock asked whether the township owns their own fire equipment, Ms. Peters replied yes. She went on to say the Fire Department was at 20% staffing and has risen to 58% staffing currently. As a result, Ms. Peters said they are considering a levy next year for fire.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2025 Tax Budget for Parkman Township totaling: \$2,659,619.53.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Chester Township		Time:	11:12 AM
			August 26, 2024
Patricia Jarrett, Fiscal Officer and Trustees: Joe Mazzurco and Ken Radtke Jr. attended the hearing representing Chester Township.			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 1,314,538.19
	Estimated Revenue		\$2,024,338.00
	*Estimated Expense		\$1,948,300.00
	Estimated 12/31/2025 Cash Balance		\$1,390,576.19
<i>Requested</i>	<i>\$2,023,381.01</i>	<i>Revenue Considered</i>	<i>\$2,024,338.00</i>
Expenses include \$17,500 noted as contingencies			
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$610,279.15
	Estimated Revenue		\$2,328,562.00
	Estimated Expense		\$2,933,322.20
	Estimated 12/31/2025 Cash Balance		\$5,518.95
<i>Requested</i>	<i>\$2,328,562.00</i>	<i>Revenue Considered</i>	<i>\$2,328,562.00</i>
Revenue includes \$600,000 transfer-in (GF) Expenses includes \$35,000 noted as contingencies			
Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$533,823.84
	Estimated Revenue		\$2,804,033.16
	Estimated Expense		\$2,592,950.00
	Estimated 12/31/2025 Cash Balance		\$744,907.00
<i>Requested</i>	<i>\$2,804,033.17</i>	<i>Revenue Considered</i>	<i>\$2,804,033.16</i>
Revenue includes \$10,000 transfer-in (GF)			
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$1,518,155.29
	Estimated Revenue		\$2,048,487.84
	Estimated Expense		\$2,222,450.00
	Estimated 12/31/2025 Cash Balance		\$1,344,193.13
<i>Requested</i>	<i>\$2,048,487.84</i>	<i>Revenue Considered</i>	<i>\$2,048,487.84</i>
Expenses include \$47,000 noted as contingencies			
Debt Fund	No Debt		
Special Assessments	Sperry Road	Is this still active?	
Total millage for Tax Year 2024 (2025 Collection)			
		Levies on Nov. 2024 Ballot:	
3.00	Inside General Fund		
0.00	Inside Road & Bridge		* .5 Renewal Police TY24CY25 continuing; Yield \$118,000
0.00	Inside Park		* 2.5 Renewal Police TY24CY25 continuing; Yield \$345,000
5.00	Outside Road & Bridge		* 1.5 Renewal Road TY24CY25 continuing; Yield \$306,000
8.97	Outside Police		* 2.5 Renewal Road TY24CY25 continuing; Yield \$937,000
6.25	Outside Fire		* Term Change
23.22	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield approximately			\$546,800

The Chester Township Board of Trustees open their public meeting at 11:11 a.m.

Mr. Hitchcock began by saying the township has too much cash. The estimated versus actual ending cash balances were off in 2023 all funds by over 100%. This is wrong. Mr. Flaiz agreed with Mr. Hitchcock that the budget does not reflect the cash situation accurately. He questioned why there is so much cash and the Police station is still in such bad shape; considered unsafe. When there are significant safety issues that remain unaddressed it is upsetting. Mr. Walder pointed out the transfers did not balance for 2024, and the contingencies are too high per RC 5705.29. Cash carryovers are

Chester Township con't:

high in the General Fund and extremely low for the Road fund. There will not be enough money to make payroll in the beginning of the year. The fire balance is high and if it is for a future expense, he suggests reserve funds instead of building up cash in the fund. He strongly recommended reserve funds by next year, if they are not in place, he will not approve the budget. Mr. Hitchcock asked Ms. Jarrett what the road fund pays out in the first quarter. She replied that it is about 300k. She went on to explain that the Road inside millage was transferred to the General fund. Road projects have been pushed back multiple times. Mr. Walder pointed out that there were transfers in from the General Fund for 600K in the 2024 budget submission. The budget submitted should reflect the cash transfer from the General fund which would correct the problem of too much cash in the General fund and not enough in the Road fund. Ms. Jarrett said the study has been completed. She went on to say she wanted to do a reserve fund for each of their four departments. She asked if it is possible to do a reserve fund for both projects and equipment. Mr. Walder advised that it is his preference to do a separate fund for projects versus equipment. They are even available for retirement pay outs.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2025 Tax Budget for Chester Township totaling: \$14,033,779.20.

Voice vote: One ayes. Two nays. Motion did not carry.

The Chester Township Board of Trustees closed the meeting at 11:37 a.m.

2025 BUDGET HEARINGS			
Hambden Township		Time:	11:39 AM
			August 19, 2024
Mike Romans, Fiscal Officer and Trustee Keith McClintock		attended the	
hearing representing Hambden Township.			
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	453,684.57
	Estimated Revenue		\$509,087.00
	Estimated Expense		\$568,551.10
	Estimated 12/31/2025 Cash Balance		\$394,220.47
<i>Requested</i>	\$511,804.00	<i>Revenue Considered</i>	\$509,087.00
<i>2025 UDLG revenue has been updated at 98% collection.</i>			
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$471,264.68
	Estimated Revenue		\$536,109.00
	Estimated Expense		\$672,300.00
	Estimated 12/31/2025 Cash Balance		\$335,073.68
<i>Requested</i>	\$536,109.00	<i>Revenue Considered</i>	\$536,109.00
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$449,831.94
	Estimated Revenue		\$731,109.00
	Estimated Expense		\$815,569.50
	Estimated 12/31/2025 Cash Balance		\$365,371.44
<i>Requested</i>	\$731,109.00	<i>Revenue Considered</i>	\$731,109.00
<i>Fire Truck Loan - debt schedule provided exp indicates \$35,600</i>			
Park Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$11,269.71
	Estimated Revenue		\$32,826.00
	Estimated Expense		\$37,970.02
	Estimated 12/31/2025 Cash Balance		\$6,125.69
<i>Requested</i>	\$32,826.00	<i>Revenue Considered</i>	\$32,826.00
Permanent Improvement	Estimated 1/1/2025 Unencumbered Cash Balance		\$298,702.01
	Estimated Revenue		\$101,844.00
	Estimated Expense		\$222,000.00
	Estimated 12/31/2025 Cash Balance		\$178,546.01
<i>Requested</i>	\$101,844.00	<i>Revenue Considered</i>	\$101,844.00
Debt Fund			
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 Ballot	
1.30	Inside General Fund	0.25 mill Park & Rec. Renewal TY25CY26; yield \$32,000	
0.50	Outside General Fund/Current Exp.	0.80 Mill Road & Bridge Renewal TY25CY26; yield \$104,000	
1.70	Inside Road & Bridge		
2.60	Outside Road & Bridge		
5.50	Outside Fire		
0.25	Outside Park		
11.85	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield		\$180,100	

Mr. Walder began by saying the estimated cash carry over balances are illustrating a dramatic improvement than in years past. He recommends reserve funds instead of keeping cash reserves in levied funds. He questioned the 4301 fund. Mr. Romans explained that the renewal, if approved, will go into the Road Fund instead of Permanent Improvement. Mr. Hitchcock looks at actual cash balances from 2023 and said the balances were way off between actual and estimated. Mr. McClintock said they are looking into improving the Fire Department and possibly adding onto the current building to provide space for the Road Department.

Hambden Township con't:

Mr. Romans added this is part of the dilemma for conducting the study for the creation of the reserve fund because the township is not sure which path they want to take. Mr. Walder advised that his office can help to get the reserve funds set up by the end of the year. Mr. Romans said they have the information, but need to know how to proceed with getting this set up. Mr. Walder advised there are companies who do the study to examine assets to determine how much to set aside. But if you have money already to set aside for projects you can do that without a study. Mr. Flaiz said he is aware of the situation with the Fire Department building and believes that to be a good idea. He commended the Trustees on their conservative spending, but then did a course correction to their balances to make them more in line with reality.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2025 Tax Budget for Hambden Township totaling: \$4,254,052.71.

Voice vote: Two ayes. One no. Motion carried.

Mr. Flaiz left the meeting at: 11:55 am

2025 BUDGET HEARINGS			
Munson Township		Time:	11:59 AM
			August 19, 2024
Todd Ray, Fiscal Officer and Andrew Bushman and Jim McCaskey, Trustee representing Munson Township		Attended the hearing	
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	407,956.30
	Estimated Revenue		\$1,273,298.00
	*Estimated Expense		\$1,601,196.00
	Estimated 12/31/2025 Cash Balance		\$80,058.30
<i>Requested</i>	<i>\$1,271,267.00</i>	<i>Revenue Considered</i>	<i>\$1,273,298.00</i>
<i>UDLG 2025 revenue has been updated at 98 % collection</i>			
<i>* Includes a transfer-out of \$500,000 and Contingencies of \$40,000</i>			
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		\$125,097.84
	*Estimated Revenue		\$1,296,993.00
	Estimated Expense		\$1,383,370.00
	Estimated 12/31/2025 Cash Balance		\$38,720.84
<i>Requested</i>	<i>\$1,296,993.00</i>	<i>Revenue Considered</i>	<i>\$1,296,993.00</i>
<i>* Includes transfer-in</i>			
Fire Operating & Apparatus Fund	Estimated 1/1/2025 Unencumbered Cash Balance		\$3,500.00
	*Estimated Revenue		\$1,847,790.00
	Estimated Expense		\$1,851,290.00
	Estimated 12/31/2025 Cash Balance		\$0.00
<i>Requested</i>	<i>\$1,847,790.00</i>	<i>Revenue Considered</i>	<i>\$1,847,790.00</i>
<i>Budget submitted noted a proposed \$200,000 suppression of a nonqualifying levy.</i>			
<i>* Includes a transfer-in</i>			
Debt Fund	Fund 2281 Ambulance & EMS indicates a Note payment - debt schedule should be provided		
	P&I	\$	87,132.03
Special Assessments	5 years Beginning TY22CY23	Projected to collect in 2025	
FUND 2401	\$10,110/5=\$2,022 ann ORC505.86	\$2,100.00	
Total millage for Tax Year 2024 (2025 Collection)		Levies on Nov. 2024 ballot	
3.00	Inside General Fund	Renewal 0.65 mill Fire & EMS: yielding \$112,000	
0.00	Inside Road & Bridge	TY24CY25	
5.80	Outside Road & Bridge	Renewal 1.75 mill Fire & EMS: yielding \$425,000	
6.85	Outside Fire	TY25CY26	
15.65	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield		\$364,000	

Munson Township opened their meeting at 11:59 am

Mr. Hitchcock began by saying that the budgeting does matter. The ending balances in 2023 were way off between estimated and actual. This is not true, the budgeting needs to be closer to accurate. Mr. Hitchcock cautioned them that the Fire equipment is owned by the Township but there is no provision in the budget to replace this equipment. Mr. Walder said the challenge is to move away from zero-based budgeting as this is not a transparent approach. Transitioning away from this approach will likely take many years. The budget currently does not allow for reserve funds because the cash balances are too low, but that is where you need to go. The reserve funds will demonstrate more transparency as it will show the money that is being saved versus the money that will be used for operating expenses.

Mr. Flaiz returned at: 12:02 pm

Mr. Flaiz said he believed the budget was well done.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2025 Tax Budget for Munson Township totaling: \$6,477,141.40.

Voice vote: Three ayes. Motion carried.

Munson Township adjourned their meeting at: 12:09pm

At 12:08 p.m. Auditor Walder exited the meeting at 12:10 p.m. Alternate, Chief Deputy Administrator Frank Antenucci, took over for the Auditor.

Russell Township		2025 BUDGET HEARINGS		12:11 PM																																											
				August 19, 2024																																											
Karen Walder, Fiscal Officer and Trustee Kristina Port attended the hearing representing Russell Township.																																															
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$ 621,745.13	4909 Police Vehicle Reserve	Estimated 1/1/2025 Unencumbered Cash Balance	\$79,588.28																																										
	Estimated Revenue	\$1,501,860.00		Estimated Revenue	\$81,401.00																																										
	*Estimated Expense	\$1,870,283.58		Estimated Expense	\$105,500.00																																										
	Estimated 12/31/2025 Cash Balance	\$453,321.55		Estimated 12/31/2025 Cash Balance	\$55,489.28																																										
Requested	\$1,501,341.00	Revenue Considered	\$1,501,860.00	10 year term beginning CY2023	Estimated 12/31/2025 Cash Balance																																										
			\$519.00	Maximum amt	\$864,510.00																																										
				Current Bal.	0 \$142,105.34																																										
UDLG 2025 revenue has been updated at 98 % collection																																															
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance	\$540,515.34	4910 Fire Vehicle Reserve	Estimated 1/1/2025 Unencumbered Cash Balance	\$186,996.00																																										
	Estimated Revenue	\$1,747,186.00		Estimated Revenue	\$0.00																																										
	*Estimated Expense	\$1,916,163.94		Estimated Expense	\$168,800.00																																										
	Estimated 12/31/2025 Cash Balance	\$371,537.40		Estimated 12/31/2025 Cash Balance	\$18,196.00																																										
Requested	\$1,747,186.00	Revenue Considered	\$1,747,186.00	10 year term beginning CY2023	Estimated 12/31/2025 Cash Balance																																										
				Maximum amt	\$1,401,003.00																																										
				Current Bal.	0 \$360,000.00																																										
Gov Deals sale of assets 12,000.																																															
Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$452,055.64	4911 Road & Bridge PTO accrual Reserve	Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00																																										
	Estimated Revenue	\$1,332,892.00		Estimated Revenue	\$0.00																																										
	*Estimated Expense	\$1,384,470.00		Estimated Expense	\$0.00																																										
	Estimated 12/31/2025 Cash Balance	\$400,477.64		Estimated 12/31/2025 Cash Balance	\$0.00																																										
Requested	\$1,332,892.00	Revenue Considered	\$1,332,892.00	0	Estimated 12/31/2025 Cash Balance																																										
				Maximum amt	\$40,000.00																																										
				Current Bal.	0 \$0.00																																										
Police Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$1,125,038.66	4912 Police Dept PTO accrual Reserve	Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00																																										
	Estimated Revenue	\$2,061,422.00		Estimated Revenue	\$0.00																																										
	*Estimated Expense	\$2,701,418.82		Estimated Expense	\$0.00																																										
	Estimated 12/31/2025 Cash Balance	\$485,041.84		Estimated 12/31/2025 Cash Balance	\$0.00																																										
Requested	\$2,061,422.00	Revenue Considered	\$2,061,422.00	0	Estimated 12/31/2025 Cash Balance																																										
				Maximum amt	\$30,000.00																																										
				Current Bal.	0 \$0.00																																										
<table border="0"> <tr> <td colspan="2"><u>Total millage for Tax Year 2024 (2025 Collection)</u></td> <td colspan="4">*Expenses include Transfers out</td> </tr> <tr> <td>3.00</td> <td>Inside General Fund</td> <td colspan="4"></td> </tr> <tr> <td>0.00</td> <td>Inside Road & Bridge</td> <td colspan="4"><u>Levies on the Nov. 2024 ballot</u></td> </tr> <tr> <td>7.05</td> <td>Outside Road & Bridge</td> <td colspan="4">None</td> </tr> <tr> <td>6.80</td> <td>Outside Fire</td> <td colspan="4"></td> </tr> <tr> <td>9.45</td> <td>Outside Police</td> <td colspan="4"></td> </tr> <tr> <td>26.30</td> <td>Total Mills</td> <td colspan="4"></td> </tr> </table>						<u>Total millage for Tax Year 2024 (2025 Collection)</u>		*Expenses include Transfers out				3.00	Inside General Fund					0.00	Inside Road & Bridge	<u>Levies on the Nov. 2024 ballot</u>				7.05	Outside Road & Bridge	None				6.80	Outside Fire					9.45	Outside Police					26.30	Total Mills				
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Based on Tax Year 2023 (2024 Collection) values, L0 "New/Additional" Mill will yield: \$397,529.00																																															

Mr. Antenucci began by saying the General fund at 32% estimated carry over balance is excellent. The use of reserve funds is well done. He cautioned the balance is the Road fund is on the low side, but with the reserve funds it is not as worrisome. All carry overs are tight. He questioned footnote #7 under salaries, he wanted an explanation. Ms. Walder explained this is for an event coordinator. Ms. Port said they are anticipating the need based on the new building and trying to plan for eventualities. She said they will know more after this year. Ms. Walder added that there is 7,500 included in the budget for revenue and the cost of any salary ideally would come out of those proceeds. Regarding the additional money coming into the township, Ms. Port advised that that will go to replenish the reserves that have been depleted. Mr. Hitchcock referred to the General fund 2023 estimated ending cash balances versus the actual cash balances. Ms. Walder said the figures included encumbrances for the new building. He continued the Road fund balances are a bit low. Ms. Walder added there are additional revenue sources in Motor Vehicle and Gas Tax. Mr. Flaiz said the budget was excellent.

4904 General Fund Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
10 year term beginning CY2020	Estimated 12/31/2025 Cash Balance		\$0.00
Maximum amt	\$1,041,511.00	Current Balance thru CY23	\$1,135,304.00
Fund was rescinded in 2023			
4905 Road Fund Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$465,620.00
		Estimated Revenue	\$0.00
		Estimated Expense	\$88,500.00
10 year term beginning CY2020	Estimated 12/31/2025 Cash Balance		\$377,120.00
Maximum amt	\$964,723.00	Current Balance thru CY23	\$528,606.00
4906 Police Fund Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$235,435.33
		Estimated Revenue	\$0.00
		Estimated Expense	\$7,500.00
10 year term beginning CY2020	Estimated 12/31/2025 Cash Balance		\$227,935.33
Maximum amt	\$798,143.00	Current Balance thru CY23	\$179,271.79
4907 Fire Fund Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$576,214.50
		Estimated Revenue	\$25,000.00
		Estimated Expense	\$399,520.00
10 year term beginning CY2020	Estimated 12/31/2025 Cash Balance		\$201,694.50
Maximum amt	\$1,866,464.00	Current Balance thru CY23	\$560,535.50
4908 Road Vehicle Reserve		Estimated 1/1/2025 Unencumbered Cash Balance	\$193,915.00
		Estimated Revenue	\$50,000.00
		Estimated Expense	\$240,500.00
10 year term beginning CY2023	Estimated 12/31/2025 Cash Balance		\$3,415.00
Maximum amt	\$1,825,752.00	Current Balance thru CY23	\$290,000.00

Russell Township con't

Motion made by James Flaiz, seconded by Frank Antenucci to approve the 2025 Tax Budget for Russell Township totaling: \$12,580,376.44

Voice vote: Three ayes. Motion carried.

Motion made by James Flaiz at 12:28pm to recess until 1:15pm seconded by Christopher P Hitchcock.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Newbury Township			1:16:00 PM
			August 19, 2024
Lindsay Pollock, Fiscal Officer and Greg Tropf, David Lair Jr.			attended the
and Bill Skomrock Trustees			hearing representing Newbury Township.
Estimated 1/1/2025 Unencumbered Cash Balance			\$ 573,106.95
General Fund	Estimated Revenue		\$653,896.00
	*Estimated Expense		\$974,536.75
	Estimated 12/31/2025 Cash Balance		\$252,466.20
<i>Requested</i>	\$653,376.00	<i>Revenue Considered</i>	\$653,896.00
<i>*Includes Transfer-out to Reserve Fund - Park</i>			
UDLG 2025 revenue has been updated			
Estimated 1/1/2025 Unencumbered Cash Balance			\$178,900.06
Road & Bridge	Estimated Revenue		\$395,887.00
	Estimated Expense		\$542,000.00
	Estimated 12/31/2025 Cash Balance		\$32,787.06
<i>Requested</i>	\$395,887.00	<i>Revenue Considered</i>	\$395,887.00
Estimated 1/1/2025 Unencumbered Cash Balance			\$335,802.29
Fire Fund	*Estimated Revenue		\$1,213,578.00
	*Estimated Expense		\$1,297,000.00
	Estimated 12/31/2025 Cash Balance		\$252,380.29
<i>Requested</i>	\$1,223,513.00	<i>Revenue Considered</i>	\$1,213,578.00
<i>* Tax revenue and Transfer out allocated to Debt Service to support Fire Station Loan per budget.</i>			
Estimated 1/1/2025 Unencumbered Cash Balance			\$76,158.23
Road Improvement Fund	Estimated Revenue		\$695,803.00
	Estimated Expense		\$711,600.00
	Estimated 12/31/2025 Cash Balance		\$60,361.23
<i>Requested</i>	\$695,803.00	<i>Revenue Considered</i>	\$695,803.00
Estimated 1/1/2025 Unencumbered Cash Balance			\$500,067.30
Debt Fund	*Estimated Revenue		\$386,638.00
	Estimated Expense		\$886,611.00
	Estimated 12/31/2025 Cash Balance		\$94.30
<i>Requested</i>	\$386,638.00	<i>Revenue Considered</i>	\$386,638.00
Special Assessments			
No Special Assessments			
Total millage for Tax Year 2024(2025 Collection)		Levies on the Nov. 2024 Ballot	
1.40	Inside General Fund	None	
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 \$252,400			

Newbury Township con't:

Mr. Hitchcock began by noting the estimated versus actual balances in the General fund for 2023. The balance is much higher than estimated. Road and Bridge and Fire funds have the same issue. Mr. Tropf said they are saving for the Pekin Road project, and those funds will be used up. Mr. Walder said the carry over balance estimates for 2025 look good. He liked how easy the budget submission was to read. He asked what the long term plan is for the large fire levy that was approved. He suggested a reserve fund to set aside some funds to use for future expenses. Ms. Pollock said the township did just complete a study with Miller Dodson on the Fire building. The plan is to put a reserve fund in place for improvements and maintenance of that building. She also advised that they plan to re-evaluate the levy and what the plan is going forward. Mr. Tropf said they did voluntarily reduce the levy collection last year and may do that again this year.

Motion made by Charles Walder, seconded by James Flaiz, to approve the 2025 Tax Budget for Newbury Township totaling: \$6,236,729.07.

Voice vote: Two ayes. One no. Motion carried.

2025 BUDGET HEARINGS

Huntsburg Township

Time: 1:34 PM
August 19, 2024

Michele Saunders, Fiscal Officer and Trustee Nancy Saunders

attended the

hearing representing Huntsburg Township.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$91,953.47
	Estimated Revenue	\$365,357.00
	Estimated Expense	<u>\$421,500.00</u>
	Estimated 12/31/2025 Cash Balance	\$35,810.47

Requested \$378,823.00 *Revenue Considered* \$365,357.00

Expense includes \$10,000 transfer-out to support PI
2025 UDLG revenue has been updated with estimated revenue at 98 % collection

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance	\$203,911.17
	Estimated Revenue	\$613,436.00
	Estimated Expense	<u>\$729,200.00</u>
	Estimated 12/31/2025 Cash Balance	\$88,147.17

Requested \$655,730.00 *Revenue Considered* \$613,436.00

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$19,608.20
	Estimated Revenue	\$100,323.00
	Estimated Expense	<u>\$122,500.00</u>
	Estimated 12/31/2025 Cash Balance	(\$2,568.80)

Requested \$111,323.00 *Revenue Considered* \$100,323.00

Debt Fund

Debt is not indicated in 2025

Special Assessments

None

Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot
1.70	Inside General Fund	Renewal 1.5 Mill R&B levy; yield \$97,000
1.30	Inside Road & Bridge	TY24CY25
6.00	Outside Road & Bridge	
1.50	Outside Fire	
<u>10.50</u>	Total Mills	

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$104,300

Mr. Walder pointed out that the Fire fund expenses will need to be adjusted in order to avoid the fund going negative. He also pointed out that the transfer in Permanent Improvement was put in the wrong place in the budget. That needs to be moved before an audit. Mr. Hitchcock said the Road fund needs to be more accurate to what will be in the fund. Fire truck will go back to the Township if the fire department dissolves since the township paid the downpayment for the truck. Mr. Flaiz said the notes were very helpful. There is currently a large road project that is likely to go over budget.

Motion made by Christopher Hitchcock, seconded by James Flaiz, to approve the 2025 Tax Budget for Huntsburg Township totaling: \$1,899,266.89.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Middlefield Township		Time:	1:43 PM
Mary Ann Pierce, Fiscal Officer and Trustee Paul Porter		August 19, 2024	
hearing representing Middlefield Township.		attended the	
General Fund	Estimated 1/1/2025 Unencumbered Cash Balance		197,435.09
	Estimated Revenue		261,317.00
	Estimated Expense		240,848.00
	Estimated 12/31/2025 Cash Balance		217,904.09
<i>Requested</i>	\$260,882.00	<i>Revenue Considered</i>	\$261,317.00
Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance		547,727.44
	Estimated Revenue		622,155.00
	Estimated Expense		574,780.60
	Estimated 12/31/2025 Cash Balance		595,101.84
<i>Requested</i>	\$622,155.00	<i>Revenue Considered</i>	\$622,155.00
Ambulance Fund	Estimated 1/1/2025 Unencumbered Cash Balance		88,566.61
	Estimated Revenue		129,007.00
	Estimated Expense		67,833.04
	Estimated 12/31/2025 Cash Balance		149,740.57
<i>Requested</i>	\$129,007.00	<i>Revenue Considered</i>	\$129,007.00
Debt	R & B Fund pays OPWC Loan Transfer entry- 2 payments of \$10,000 Jan & Jul 2023 beginning loan balance \$240,000 15 year loan expires in 2034		
Special Assessments	No Special Assessments		
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
1.30	Inside General Fund	None	
1.70	Inside Road & Bridge		
5.00	Outside Road & Bridge		
1.60	Outside Ambulance		
9.60	Total Mills		
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield			\$111,300

Mr. Hitchcock began by saying there is enough cash to operate for four years. Ms. Pierce said there is a large payment for an addition paid out of ARPA and ambulance fund. Millage was reduced in the ambulance fund last year. Trustees are considering doing that again for this year. Mr. Hitchcock was concerned about the Road fund as well. Ms. Pierce said there is an OPWC project which requires them to have matching funds. Mr. Flaiz said the General fund ending balance estimates versus actual were very good. The Road fund however was significantly off from last year. Mr. Walder asked about the reserve fund that was mentioned in last year’s hearing, but it was not set up. There is a very healthy carryover in all funds. He recommends reserve funds to hold that cash.

Motion made by James Flaiz, seconded by Charles Walder, to approve the 2025 Tax Budget for Middlefield Township totaling: \$2,544,998.48.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS			
Geauga Trumbull Solid Waste District		Time	1:58 PM
			August 19, 2024
Jennifer Jones, Director		attended the	
hearing representing Geauga Trumbull Solid Waste District			
		Estimated 1/1/2025 Unencumbered Cash Balance	\$ 3,084,076.96
General Operating Fund		Estimated Revenue	\$2,047,400.00
6007		Estimated Expense	\$2,606,699.00
		Estimated 12/31/2025 Cash Balance	\$2,524,777.96
Requested	\$2,047,400.00	<i>Revenue Considered</i>	\$2,047,400.00
Construction Fund			
		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
6014		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
		Estimated 12/31/2025 Cash Balance	\$0.00
Current Balance	\$ -		
Recycle Ohio Grant			
		Estimated 1/1/2025 Unencumbered Cash Balance	\$0.00
6020		Estimated Revenue	\$0.00
		Estimated Expense	\$0.00
		Estimated 12/31/2025 Cash Balance	\$0.00
Current Balance			
Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 ballot	
0.00		None	
0.00			
0.00			
0.00			
0.00		Total Mills	

Mr. Hitchcock suggested they lower their rates to lower their cash balance. Ms. Jones said it would take 6 to 7 years to spend the money they have. It is difficult and cumbersome to adjust their prices. Additionally, there are a lot of grants which contributes to the high cash balances.

Motion made by Charles Walder, seconded by Christopher Hitchcock to approve the 2025 Tax Budget for Geauga Trumbull Solid Waste District totaling: \$5,131,476.96.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

Auburn Township

Time: 2:01 PM
August 19, 2024

Dan Matsko, Fiscal Officer and Gene McCune, Trustee

attended the

hearing representing Auburn Township.

General Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$	70,168.87
	Estimated Revenue		\$1,376,685.00
	Estimated Expense		\$1,408,616.00
	Estimated 12/31/2025 Cash Balance		\$38,237.87

Requested \$1,380,106.00 Revenue Considered \$1,376,685.00
UDLG updated with 2025 est.

Road & Bridge	Estimated 1/1/2025 Unencumbered Cash Balance	\$311,137.90
	Estimated Revenue	\$975,150.00
	Estimated Expense	\$1,592,800.00
	Estimated 12/31/2025 Cash Balance	(\$306,512.10)

Requested \$975,150.00 Revenue Considered \$975,150.00

Revenue reduced to support debt see Debt Fund

Fire Fund	Estimated 1/1/2025 Unencumbered Cash Balance	\$389,518.41
	Estimated Revenue	\$1,341,466.00
	Estimated Expense	\$1,324,187.92
	Estimated 12/31/2025 Cash Balance	\$406,796.49

Requested \$1,341,466.00 Revenue Considered \$1,341,466.00

Revenue reduced to support debt see Debt Fund

Debt Fund

Fire Station Renovation USDA Bond \$116,456 - paid from Fire Levy Fund	\$116,456.00
New Road Garage Improvement Debt - \$100,704 - paid from Road & Bridge Levy Fund	\$100,704.00
	<u>\$217,160.00</u>

Special Assessments

No Special Assessments

Total millage for Tax Year 2024 (2025 Collection)		Levies on the Nov. 2024 Ballot
1.40	Inside General Fund	0.65M Road & Bridge Levy Additional; Yielding \$262,000
1.60	Inside Road & Bridge	TY24CY25
4.00	Outside Road & Bridge	
5.30	Outside Fire & EMS	
12.30	Total Mills	

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$402,300

Fund 4903 Single Axle Dump Truck reserve

Estimated 1/1/2025 Unencumbered cash balance	\$60,000.00
Estimated Revenue	\$0.00
Estimated Expense	\$0.00
Estimated 12/31/25 cash balance	<u>\$60,000.00</u>

Maximum amt \$240,000.00 Current Balance \$60,000.00

10 year term beginning TY2022 Funds originated from: Fund 2021

Mr. Hitchcock began by saying the ending cash balance needs to be about 20% of your annual expenses. Mr. Walder said there are extenuating circumstances that contribute to this problem. He explained that there are 3 years of a Road levy collection that was deemed unlawful amounting to approximately 750K being returned to the taxpayers. This makes his budget difficult to analyze. They have to be very conservative with their estimates. Mr. Flaiz questioned why their upcoming levy is requesting such a small dollar amount. He thought the road expenses should have been estimated much lower to account for the large pay-out. In the end, if they don't have the money they won't bid the road projects that were scheduled for next year.

Motion made by James Flaiz, seconded by Charles Walder, to table the 2025 Tax Budget for Auburn Township totaling: \$5,111,258.98.

Voice vote: Three ayes. Motion carried.

2025 BUDGET HEARINGS

Geauga County

2:17 PM
August 19, 2024

Adrian Gorton, Budget & Finance Manager and Gerry Morgan, County Administrator attended the hearing representing Geauga County.

<u>General Fund</u>	<u>Tax Budget</u>	<u>Budget Commission</u>
Estimated 1/1/2025 Unencumbered Cash Balance	4,551,265.34	4,551,265.34
Estimated 2025 Revenue	47,118,065.00	\$47,123,674.00
Estimated Transfers In	100,000.00	\$100,000.00
Total	<u>51,769,330.34</u>	<u>51,774,939.34</u>
Estimated Expenditures	46,988,230.00	\$ 46,988,230.00
Revenue over Expenditures		\$4,786,709.34
Requested: \$47,218,065.00	Revenue Considered:	\$47,223,674.00
Local Government Funds updated with 2025 revenue		
2025 Real Estate Receipts estimated at 98% of Values		

1002 thru 6031 Funds

- 2024 CY Real Estate Receipts estimated at 98% of Values.

Total millage for Tax Year 2024 (2025 Collection)

2.50	Inside General Fund - 1001	
0.00	Inside Unvoted Debt - 3000	
2.50	Outside Road & Bridge	
1.20	Outside Children's Services	
1.20	Outside Mental Health	
4.30	Outside DD/Metzenbaum	
1.00	Outside Senior Citizens	
0.20	Outside Health District	
12.90		
0.00		
2.24	Outside Library - memo only	
15.14		
Based on TY23 CY24 values a 1.0 "New/Additional" Mill will yield		\$4,668,253

Mr. Gorton advised that there will be additional JFS and Aging levies put on the ballot in the spring. Mr. Flaiz said there may not be an election in the spring of 2025. Mr. Gorton said he would inform those departments. Mr. Walder began by saying there was a request from last year's budget of a timeline with dollar amounts that was never received. Additionally, it was stated at last year's hearing that the renovations for the offices on the square were in "architectural phase". Mr. Gorton said there is nothing new on that. Mr. Walder acknowledged that the Commissioners compromised by allowing the Departments to have their budgets heard prior to the hearing today so that the process is in proper order. Mr. Gorton said there is a budget hearing where the Commissioners approve the budget. Mr. Walder and Flaiz claimed there is no public debate of items being cut from the budget. Mr. Gorton said there were cuts proposed by him which the Commissioners approved unanimously. Mr. Walder's point was if there are cuts to an elected official's budget there should be a conversation so the elected officials know they cannot spend the money. Mr. Gorton said even when something is cut from the budget it doesn't mean it won't be added back in later.

Mr. Walder asked why one of those cuts was for GIS money. Mr. Gorton replied that was for a maintenance worker and believed it to be unauthorized use of funds. Mr. Walder continued that this fund is controlled legally by him as Auditor. The Commissioners are not legally permitted to adjust

that protected fund. Mr. Gorton argued that the adjustments were permitted due to the nature of the expenditure. Mr. Walder argued that the maintenance of his space is not being performed at all. Even when it was in “architectural phase” last year. Mr. Flaiz asked if there were cuts to existing personnel. Mr. Walder said there were cuts of 250K to his salaries in ADP. Mr. Gorton explained he went through each department and identified those that had increases greater than the 3% increase approved by the Commissioners. Mr. Walder asked if Juvi Probate submitted a budget or had anything cut. Mr. Gorton said there were revenues submitted but no expenses and nothing was cut. Mr. Flaiz asked about the cuts to ADP and whether they amounted only the additional costs above the 3% raise. Mr. Gorton said the amount submitted for 2025 was a 19.85% increase over the 2024 amount. He said similar increases were in Common Pleas, Maintenance, and Prosecutor’s office. He went on to say there were reasonable explanations in both Common Pleas and the Prosecutor’s office, so those increases were approved.

Mr. Flaiz then questioned the ending balances and why they are off by so much in years past. Also, the beginning balance is estimated at half of what the actual balance will be. Mr. Gorton agreed that was an accurate statement. Again, Mr. Flaiz questioned, then what is the point of this budget? Mr. Gorton replied that is a problem that is outside of his control. He has brought this issue up and received no guidance on how to resolve it.

Then there is the issue of the \$10M of ARPA funds which will be added to the balance as well. Mr. Gorton replied that those funds will be moved to the Capital Reserve fund. Mr. Walder said that is not the case. Mr. Walder explained that the county is trying to move money from the General Fund that has never appeared in the General Fund. It cannot be done. If funds are appropriated to funds outside the General Fund they may not be moved until January 1st each year when, if the funds remain unspent, they are then moved back into the General Fund as carryover cash. Mr. Flaiz continued saying that as a result, the cash carryover January 1, 2025, is likely to be closer to 20 million.

Mr. Walder said the budget commission’s job is to determine whether a taxing district’s budget aligns with their need. That is impossible with this budget as the County’s estimate history does not reflect even close to what the actual figures are. Mr. Gorton said the Budget Commission has offered no assistance to solve the problem.

Mr. Walder said he has never been approached by the Commissioners to ask about the proposed cuts to his salaries. Mr. Gorton said he had reached out but got no response. Modifications should be made within the eyes of the public Mr. Walder continued. The Commissioners make their decisions in a vacuum. Mr. Walder asserted that the Budget Commission’s decisions are made in their public meetings. He continued, the public has a right to see the decision process, that does not happen in the Commissioner’s meetings.

Mr. Hitchcock asked if any of this excess may be given back to the taxpayers. Mr. Gorton answered “yes” as long as he is given a method by which to do that, he would put it before the Commissioners to decide.

He went on to ask about the Architect that was referenced last year for the spaces here on the square. Mr. Gorton said TDA was the architecture firm the county contracted with for the Phase II project. Mr. Hitchcock asked about the progress for the offices here on the square. Mr. Morgan said nothing has been started regarding designs on this area yet. The testimony last year was that process had begun Mr. Hitchcock continued. Mr. Gorton said the courthouse project had begun last year. Mr. Hitchcock again asked if anyone is currently working on the spaces here on the square. Mr. Gorton replied, no. Mr. Morgan said the expectation is to begin that work within the next year or two. Mr. Morgan continued that there is a possibility that the Commissioners will look at the Chase building again. To which Mr. Flaiz and Walder both replied they did not hear that at any of the Commissioner meetings. Mr. Gorton said the initial idea was to have the Treasurer on the ground floor of the Chase building but that fell through.

Mr. Walder said it seems ironic that there is now a 2 – 3 year future plan of when anything might begin for the spaces on the square but he was not permitted to hire his own maintenance person out of his own budget to maintain the space in the meantime. He continued that his advice over a year ago to the Commissioners was to spend the ARPA money on Sherriff’s salaries. Instead, now the funds need to be spent soon, or lost, and he is being accused of “messing around” with the ARPA funds by Commissioner’s office personnel. Cooperation needs to work both ways. At last year’s hearing the impression was, based on information given, that there was a plan for these spaces and money attached to that plan. That is not the case.

Motion made by James Flaiz, seconded by Charles Walder, to disapprove the 2025 Tax Budget for Geauga County totaling: \$226,595,816.70.

Voice vote: Two ayes. One nay. Motion carried.

Prior Minutes

Motion by Charles Walder, seconded by Christopher Hitchcock, to approve the minutes of the August 5, 2024 Regular session.

Voice vote: Three ayes. Motion carried.

Regular Business:

2024/2025 School Amended Certificate Kenston LSD – 2024/2025 Amendment #1

Motion by Christopher Hitchcock, seconded James Flaiz, to amend the Kenston LSD Official Certificate of Estimated Resources for the 2024/2025 School Year to reflect “actual” July 1, 2024 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	<u>Totals</u>	Net change over (under)	
		<u>1st Amended Certificate</u>	
General Fund	49,510,195.75	(1,197,267.25)	in the beginning balances - in real estate taxes
Special Revenue Funds	2,053,798.67	467,098.67	in the beginning balances - in other source revenue
Debt Service	4,287,237.43	(501,570.57)	in the beginning balances - in real estate taxes
Capital Project Funds	1,846,413.79	791,413.79	in the beginning balances - in real estate taxes
Enterprise Funds	1,972,572.99	747,572.99	in the beginning balances
Internal Service Funds	10,036,465.56	(98,534.44)	in the beginning balances
Fiduciary Funds	74,938.23	19,938.23	in the beginning balances
New Total – All Funds	69,781,622.42		
Net Change over original certificate		228,651.42	

**Appropriation form GCA-006 dated 8/19/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

2024 Certificate Amendments

Bainbridge Township – Amendment #8

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

Special Revenue Fund

Increase #2911 EMA ARPA 1st Responder Grant other source revenue 9,274.72, from 14,989.56 to 24,264.28.

<u>New Special Revenue Fund Total:</u>	<u>\$19,326,922.96</u>
New 2024 Certificate Total:	\$28,070,634.73

Voice vote: Three ayes. Motion carried.

**Appropriation form GCA-006 dated 8/19/2024 does not exceed estimated revenue.*

Geauga County – Amendment #7

Motion by Charles Walder, seconded by Christopher Hitchcock, to amend the 2024 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Projects Fund

Increase Comm Cap. Reserve Phase II fund #4033 other source revenue 10,000,000.00, from 2,000,000.00 to 12,000,000.00.

<u>New Capital Project Fund Total:</u>	<u>\$ 39,837,581.61</u>
New 2024 Certificate Total:	\$247,038,008.52

Voice vote: Three no votes. Motion did not carry.

Geauga Public Health – Amendment #3

Motion by Christopher Hitchcock, seconded by James Flaiz, to amend the Geauga Public Health’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase fund #6002 Transfer In other source revenue 35,000.00, from 0.00 to 35,000.00.

<u>New General Fund Total:</u>	<u>\$3,048,800.74</u>
New 2024 Certificate Total:	\$7,796,985.48

Voice vote: Three ayes. Motion carried.

Geauga Public Health Appropriation request:

Motion by James Flaiz, seconded by Charles Walder, to acknowledge the Supplemental Appropriation Request as presented:

Supplemental Appropriation

Fund #6040

Increase 6040 Transfer Out \$35,000

New Total Unappropriated Total: \$14,599.91

Voice Vote: Three ayes. Motion carried.

After each district’s budget was heard, Mr. Walder distributed a form which allows for residents who were impacted structurally due to the recent storm to apply for some relief from the Auditor’s office.

General Discussion:

Mr. Hitchcock asked about how the county can transfer 10M worth of funds that have already been appropriated. Mr. Walder answered that is just it, they can’t do that. The Commissioners are concerned that as they use the ARPA funds there will be additional funds left unspent and they want to capture those funds before the end of the year.

The request from Auburn Twp was to table their resolution to move inside millage to the General Fund. The Trustees are meeting tonight to rescind that resolution. New numbers will be presented at tomorrow’s meeting (8/20/24).

Public Comment:

Ms. Gail Roussey asked for the slide presentation and approved budget numbers.

Being no further business to conduct it was moved by James Flaiz, seconded by Charles Walder, to recess the meeting at p.m. and reconvene at 9:00 a.m. on August 20, 2024, in the Auditor’s Appraisal Conference room.

Voice vote: Three ayes. Motion carried.

**The Budget Commission will reconvene on August 20, 2024, at 9:00 a.m. at Auditor’s Appraisal Conference Room, 231 Main St., Chardon, OH
Special meeting advertised: 2024 Budget Hearings and Regular business.**

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

