The County Budget Commission

The Budget Commission

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

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

Composition (ORC 5705.27)

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OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #261358

Ohio Revised Code
Section 5705.27 County budget commission.

Effective: July 2, 2010
Legislation: House Bill 48 - 128th General Assembly

There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney. Such members, who shall not hold any other public office, shall serve for a term of four years. The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

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In any county in which two members of the commission are elected, upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the elected members be eliminated from the county budget commission?" If the majority of the electors voting thereon shall have voted in the affirmative, the county budget commission shall consist solely of the county auditor, the county treasurer, and the prosecuting attorney.

REGULAR BUDGET COMMISSI

The Budget Commission met in regular session
in the Auditor's office. Present: Richard M
Lubecky (representing the Prosecutor), and D

Budget Hearings - The Auditor presented copp
the other members for review prior to the he
Wednesday. There was discussion about whet
and the concensus was a chairman was not nec

Amended Certificates

Village of Burton - Moved by Richard Makowsk
transfer from Sewer Rehab to Sewer Tap-in Fe
$43,677.50; to E.P.A. Sewer Rehab $5,998.38,
P.H.A. Fund $55,000.00, new fund total $55,9
$990.44 interest to the General Fund, new fu
vote - three aye. Motion carried.

Undivided Local Government Revenue Assistanc
the details on the Local Government Revenue
estimates the County has received for 1989 a

He proposed that one alternate method be ado
funds as well as the existing Undivided Loca
two funds be combined for the purpose of det

Moved by Richard Makowski, seconded by John
adoption the following formula for distribut
and Undivided Local Government Revenue Assis

1) the two (2) funds be combined for th
distribution,
2) for the balance of 1989, the existin
Government should apply,
3) for 1990, 38% County,
$15,000.00 floor for each Township s
all excess distributed pro-rata base
census.
4) Park Districts to receive 50¢ per ca
for 1991 and $1.00 per capita for 19

Voice vote, all aye. Motion carried.

Richard Makowski to prepare information and
at the Budget hearings on August 8th and 9th

Meeting adjourned at 12:00 noon.

The Budget Commission reconvened August 28, 1989 at 11:05 a.m. in the Auditor's Office. Present: Richard Makowski, John Cravens, David Joyce and Debbie Herrmann.

1990 Undivided Local Government and Undivided Local Government Revenue Assistance Funds Distribution - Richard Makowski announced that twenty (20) of the twenty-three (23) Townships and Villages,as well as the Board of Commissioners, had returned resolutions, all voting in favor of the proposed alternate method.

It was moved by Richard Makowski, seconded by John Crevens, that:
WHEREAS, it is the duty of the Geauga County Budget Commission to apportion the Undivided Local Government and the Undivided Local Government Revenue Assistance Funds for 1990, and;
WHEREAS, Ohio Revised Code 5747.53 and 5747.63 authorizes the apportionment of the U.L.G. and U.L.G.R.A.F. funds by an alternative method, and;
WHEREAS, the Board of County Commissioners and the majority of Boards of Township Trustees and Legislative authorities of Municipal Corporations have approved an alternative method of apportionment of said funds, now;
THEREFORE be it resolved, that the Geauga County Budget Commission does hereby adopt and certify the 1990 U.L.G. and U.L.G.R.A.F. funds in the total amount of $1,752,842.00 and it is hereby apportioned as follows:

Township of Auburn	$ 37,421.00
Township of Bainbridge	93,264.00
Township of Burton	41,504.00
Township of Chardon	48,727.00
Township of Chester	121,920.00
Township of Claridon	38,429.00
Township of Hambden	42,982.00
Township of Huntsburg	35,993.00
Township of Middlefield	49,061.00
Township of Montville	31,420.00
Township of Munson	64,799.00
Township of Newbury	65,893.00
Township of Parkman	40,162.00
Township of Russell	66,141.00
Township of Thompson	34,864.00
Township of Troy	31,548.00
TOTAL TOWNSHIPS	$ 844,128.00
Village of Aquilla	$ 18,388.00
Village of Burton	28,359.00
Village of Chardon	57,285.00
Village of Hunting Valley	16,456.00
Village of Middlefield	34,040.00
Village of South Russell	41,540.00
TOTAL VILLAGES	$ 196,068.00
Chester Township Park District	$ 5,606.00
Russell Township Park District	2,682.00
Thompson Ledges Township Park	1,041.00
Geauga County Park District	37,237.00
TOTAL PARK DISTRICTS	$ 46,566.00
COUNTY OF GEAUGA	$ 666,080.00

FURTHER, that said alternate method adopted shall provide for the apportionment of the new U.L.G.R.A.F. Fund for the balance of 1989, that amount being $91,793.00 under the present U.L.G. formula. Voice vote, three aye. Motion carried.

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COMMISSION
DOCUMENT #238814

Ohio Revised Code

Section 5705.281 Waiving requirement of adoption of tax budget.

Effective: June 26, 2012
Legislation: Senate Bill 321 - 129th General Assembly

(A) Notwithstanding section 5705.28 of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code, but shall require such a taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter, including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under section 5705.04 of the Revised Code.

(B)(1) Notwithstanding divisions (B)(1) and (D) of section 5705.28 of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive any or all of the following requirements:

(a) The requirement that the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district file with the board of education of the school district a tax budget, and the requirement that the board of education adopt the tax budget on behalf of the library district, as provided in division (B)(1) of section 5705.28 of the Revised Code;

(b) The requirement that the board of trustees of a public library desiring to participate in the distribution of the county public library fund certify to the taxing authority its estimate of contemplated revenue and expenditures, and the requirement that the taxing authority include in its budget of receipts and budget of expenditures the full amounts specified or requested by the board of trustees, as provided in division (D) of section 5705.28 of the Revised Code.

(2) If a county budget commission waives the requirements described in division (B)(1)(a) or (b) of this section, the commission shall require the board of trustees of the school library district or the board of trustees of the public library desiring to participate in the distribution of the county public library fund to provide to the commission any information the commission may require from the

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DOCUMENT #238814

board in order for the commission to perform its duties under this chapter.

1.) Majority affirmative vote of Budget Commission.

2.) Affirmative vote of County Auditor.

3.) Commission could still require information.

Budget Commission Oversite

1) ORC 5705.341

- Issues relating to the fixing of uniform rates.
- Any person who pays real, public utility, or tangible personal property tax.
- Appellant required to deposit $500 to cover costs, refunded if victorious.

2) ORC 5705.37

- Issues relating to the dissatisfaction of any action.
- Taxing authorities of subdivisions, library, nonprofit, or park.
- Decision of the Board of Tax Appeals is substituted for the actions of the Budget Commission.

County Auditor's form No. 32 (Rev. 11-92) Form Prescribed by the Auditor of State
Prepare in Triplicate

Office of the Board of Trustees of Russell Township, Geauga County, OH
To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the yea
commencing January 1st, 2021 for consideration of the County Budget Commission
pursuant of Section 5705.30 of the Revised Code.

Karen F. Walder
Township Fiscal Offic

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY
AND COUNTY AUDITOR'S ESTIMATE

Fund Description	Levy Description	Amount Appr by Budget Commissio Inside 10 M Limitatio Colum
1000 - General	3.0 Inside Millage	$769,8
TOTAL		$769,8

RUSSELL TOWNSHIP, GEAUGA COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
2031-Road and Bridge authorized by voters on 01/01/1976 not to exceed Indefinite years	1976 Road 1.60 Mill Continuing	1.600	$120,114.00
2031-Road and Bridge authorized by voters on 01/01/2009 not to exceed Indefinite years	2009 Road 2.75 Mill Continuing	2.750	$[illegible]90,671.00
2031-Road and Bridge authorized by voters on 01/01/2013 not to exceed Indefinite years	2013 R&B 1.10 Mill Continuing	1.100	$276,[illegible]58.00
2031-Road and Bridge authorized by voters on 01/01/2016 not to exceed Indefinite years	2016 R&B 1.40 Mill Continuing	1.400	$351,614.00
2081-Police District authorized by voters on 01/01/1976 not to exceed Indefinite years	1976 Police 0.90 Mill Continuing	0.900	$60,057.00
2081-Police District authorized by voters on 01/01/1976 not to exceed Indefinite years	1976 Police 0.60 Mill Continuing	0.600	$40,038.00
2081-Police District authorized by voters on 01/01/2010 not to exceed Indefinite years	2010 Police 0.90 Mill Continuing	0.900	$226,038.00
2081-Police District authorized by voters on 01/01/1986 not to exceed Indefinite years	1986 Police & EMS 0.50 Mill Continuing	0.500	$55,760.00
2081-Police District authorized by voters on 01/01/1989 not to exceed Indefinite years	1989 Police 2.0 Mill Continuing	2.000	$261,243.00
2081-Police District authorized by voters on 01/01/1994 not to exceed Indefinite years	1994 Police 0.90 Mill Continuing	0.900	$164,199.00
2081-Police District authorized by voters on 01/01/2017 not to exceed Indefinite years	2017 Police 1.0 Mill Continuing	1.000	$251,153.00
2081-Police District authorized by voters on 01/01/2005 not to exceed Indefinite years	2005 Police 1.15 Mill Continuing	1.150	$286,827.00
2081-Police District authorized by voters on 01/01/2013 not to exceed Indefinite years	2013 Police 1.50 Mill Continuing	1.500	$376,730.00
2111-Fire District authorized by voters on 01/01/1987 not to exceed Indefinite years	1987 Fire 1.20 Mill Continuing	1.200	$133,931.00
2111-Fire District authorized by voters on 01/01/1989 not to exceed Indefinite years	1989 Fire 2.0 Mill Continuing	2.000	$261,243.00
2111-Fire District authorized by voters on 01/01/1996 not to exceed Indefinite years	1996 Fire & EMS 1.10 Mill Continuing	1.100	$204,132.00
2111-Fire District authorized by voters on 01/01/2008 not to exceed Indefinite years	2008 Fire .75 Mill Continuing	0.750	$188,[illegible]66.00
2111-Fire District authorized by voters on 01/01/2016 not to exceed Indefinite years	2016 Fire 1.75 Mill Continuing	1.750	$[illegible]39,518.00
3101-General (bond) (note) Retirement authorized by voters on 01/01/2001 not to exceed 20 years	2001 Fire Bond 0.80 Mill (Exp TY2020)	0.800	$41,062.00

1) Schedule A

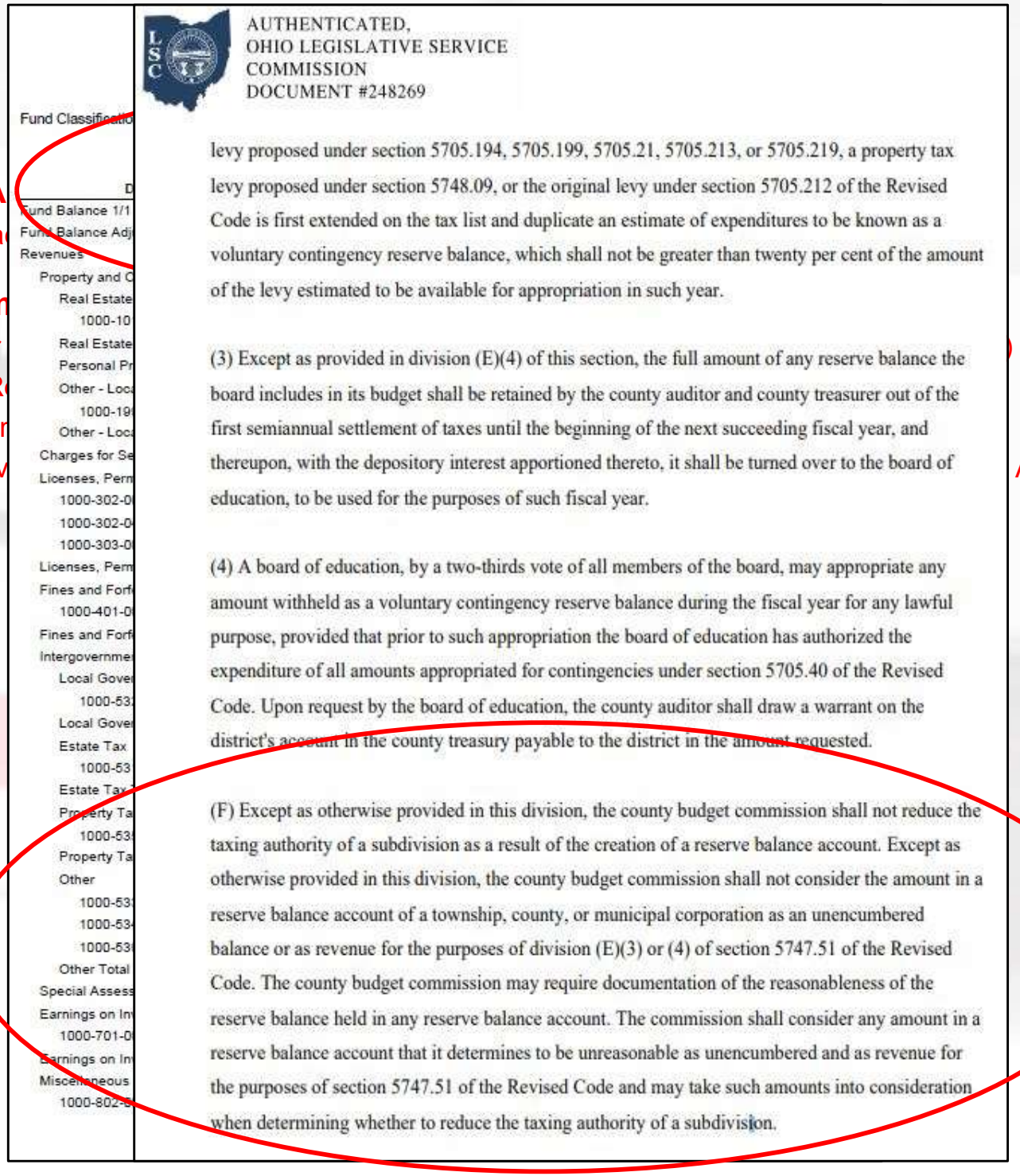
- Accura

2) Budget form

- 2-Year
- Note R
- UAN or
- The lev

) through (A)(5)).

Appropriation measure.



Fund Classificatio
D
Fund Balance 1/1
Fund Balance Adj
Revenues
Property and C
Real Estate
1000-10
Real Estate
Personal Pr
Other - Loc
1000-19
Other - Loc
Charges for Se
Licenses, Perm
1000-302-0
1000-302-0
1000-303-0
Licenses, Perm
Fines and Forf
1000-401-0
Fines and Forf
Intergovernme
Local Gove
1000-53
Local Gove
Estate Tax
1000-53
Estate Tax
Property Ta
1000-53
Property Ta
Other
1000-53
1000-53
1000-53
Other Total
Special Assess
Earnings on In
1000-701-0
Earnings on In
Miscellaneous
1000-802-5

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COMMISSION
DOCUMENT #248269

levy proposed under section 5705.194, 5705.199, 5705.21, 5705.213, or 5705.219, a property tax levy proposed under section 5748.09, or the original levy under section 5705.212 of the Revised Code is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty per cent of the amount of the levy estimated to be available for appropriation in such year.

(3) Except as provided in division (E)(4) of this section, the full amount of any reserve balance the board includes in its budget shall be retained by the county auditor and county treasurer out of the first semiannual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon, with the depository interest apportioned thereto, it shall be turned over to the board of education, to be used for the purposes of such fiscal year.

(4) A board of education, by a two-thirds vote of all members of the board, may appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under section 5705.40 of the Revised Code. Upon request by the board of education, the county auditor shall draw a warrant on the district's account in the county treasury payable to the district in the amount requested.

(F) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a subdivision as a result of the creation of a reserve balance account. Except as otherwise provided in this division, the county budget commission shall not consider the amount in a reserve balance account of a township, county, or municipal corporation as an unencumbered balance or as revenue for the purposes of division (E)(3) or (4) of section 5747.51 of the Revised Code. The county budget commission may require documentation of the reasonableness of the reserve balance held in any reserve balance account. The commission shall consider any amount in a reserve balance account that it determines to be unreasonable as unencumbered and as revenue for the purposes of section 5747.51 of the Revised Code and may take such amounts into consideration when determining whether to reduce the taxing authority of a subdivision.

CERTIFICATE OF TH

The Budget Commission of Geaug
Certificate of Estimated Resou

for

Fund	Unencumbered Balance Jan. 1, 2021
General Fund	$49,757.12
Special Revenue Funds	$62,944.87
Debt Service Funds	$0.00
Capital Project Funds	$0.00
Spec. Assessment Funds	$10,561.39
Enterprise Funds	$0.00
Internal Service Funds	$0.00
Fiduciary Funds	$0.00
Total	$122,363.38

The Budget Commission further certifies that its action on
of each tax necessary to be levied within and without the
pages, and the total amount approved for each fund must

Fund Classification: 1000 General

Description
Fund Balance 1/1
Fund Balance Adjustments
Revenues
Property and Other Local Taxes
Real Estate Tax
Personal Property Tax
Municipal Income Tax
Other - Local Taxes
State Shared Taxes
Local Government
Inheritance Tax
Property Tax Allocation
Other - State Shared Taxes and Permits
Intergovernmental
Special Assessments
Charges for Services
Fines, Licenses and Permits
Earnings on Investments
Miscellaneous
Total Revenue
Expenditures
Police Enforcement - Other
Recreation - Other
Provide and Maintain Parks - Other
Other Basic Utility Service - Other
Street Maintenance and Repair - Other
Mayor and Administrative Offices - Salaries
Mayor and Administrative Offices - Other
Legislative Activities - Other
Lands and Buildings - Other
Solicitor - Other
Income Tax Administration - Other
Other General Government - Other
Capital Outlay - Other
Total Expenditures
Other Financing Sources & Uses
Sources
Sale of Bonds
Sale of Notes
Other Debt Proceeds
Sale of Fixed Assets

AQUILLA VILLAGE, GEAUGA COUNTY
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Financial Worksheet - Budget

2021 Budget
Year 2020

Fund Classification: 1000 General Fund Name: General

Description	2018	2019	Current 2020	2021
Fund Balance 1/1	$30,089.00	$32,959.70	$52,267.90	$49,757.12
Fund Balance Adjustments	$0.00	$1,130.03	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$12,270.69	$17,274.47	$14,019.70	$10,611.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$21,943.95	$16,986.42	$17,000.00	$15,000.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$786.19	$0.00	$0.00
Other - State Shared Taxes and Permits	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$272.45	$1,627.06	$1,500.00	$1,500.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$1,750.00	$0.00	$0.00
Fines, Licenses and Permits	$2,310.76	$2,315.18	$3,050.00	$2,700.00
Earnings on Investments	$65.20	$84.88	$0.00	$65.00
Miscellaneous	$0.00	$300.13	$0.00	$0.00
Total Revenue	$36,863.05	$41,124.33	$35,569.70	$29,876.00
Expenditures				
Police Enforcement - Other	$0.00	$33.01	$2,000.00	$2,000.00
Recreation - Other	$1,050.00	$258.53	$0.00	$1,100.00
Provide and Maintain Parks - Other	$866.02	$705.73	$300.00	$800.00
Other Basic Utility Service - Other	$0.00	$0.00	$1,160.00	$0.00
Street Maintenance and Repair - Other	$0.00	$0.00	$0.00	$0.00
Mayor and Administrative Offices - Salaries	$12,124.66	$12,476.01	$11,400.00	$15,400.00
Mayor and Administrative Offices - Other	$2,339.61	$1,404.26	$2,170.00	$2,325.00
Legislative Activities - Other	$6,224.17	$4,737.13	$12,620.00	$5,400.00
Lands and Buildings - Other	$212.00	$0.00	$2,500.00	$3,500.00
Solicitor - Other	$770.57	$679.14	$2,000.00	$2,000.00
Income Tax Administration - Other	$371.20	$348.00	$650.00	$650.00
Other General Government - Other	$10,634.32	$5,310.35	$3,280.48	$7,000.00
Capital Outlay - Other	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$34,592.55	$25,952.16	$38,080.48	$40,175.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Financial Worksheet - Budget

2021 Budget 0.1

Year 2020

Fund Classification: 1000 General Fund

Description	2018	2019	2020	2021
Fund Balance 1/1	$1,416,577.63	$1,418,753.22	$2,010,598.53	$1,239,944.38
Fund Balance Adjustments	-$85,891.92	$164,043.32	$100.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$655,757.25	$668,668.20	$752,276.00	$729,247.30
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$17,849.69	$10,130.71	$13,000.00	$2,500.00
Licenses, Permits and Fees	$61,873.68	$56,676.80	$45,365.00	$45,350.00
Fines and Forfeitures	$10,213.24	$11,665.66	$9,000.00	$9,300.00
Intergovernmental				
Local Government Distribution	$99,212.34	$103,538.89	$104,066.28	$104,066.28
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$83,253.62	$83,946.85	$100,645.00	$97,563.70
Other	$101,567.85	$171,264.40	$110,581.99	$110,408.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$207,151.13	$452,624.04	$80,000.00	$80,000.00
Miscellaneous	$182,429.41	$161,745.83	$140,000.00	$89,000.00
Total Revenue	$1,419,308.21	$1,720,261.38	$1,354,934.27	$1,267,433.28
Expenditures				
Administrative - Salaries	$117,303.82	$109,297.35	$130,822.24	$131,474.75
Administrative - Other	$370,173.51	$368,504.17	$566,284.31	$576,951.57
Townhalls, Memorial Buildings and Grounds -	$56,142.37	$59,643.65	$73,000.00	$74,600.00
Townhalls, Memorial Buildings and Grounds -	$87,325.34	$120,036.48	$158,025.88	$143,000.00
Zoning - Salaries	$115,689.95	$132,823.40	$150,227.12	$218,607.23
Zoning - Other	$6,930.92	$10,293.07	$26,543.31	$27,000.00
Police Protection - Other	$0.00	$0.00	$0.00	$0.00
Lighting- Other	$42,897.90	$39,780.10	$54,000.00	$54,000.00
Highways - Other	$0.00	$0.00	$0.00	$0.00
Cemeteries - Salaries	$0.00	$0.00	$0.00	$0.00
Cemeteries - Other	$9,219.20	$11,369.61	$1,266.73	$0.00
Parks and Recreation - Salaries	$115,308.10	$131,314.66	$161,111.62	$165,000.00
Parks and Recreation - Other	$372,655.39	$215,124.98	$546,407.21	$524,000.00
Capital Outlay - Other	$4,948.88	$50,382.61	$188,000.00	$192,000.00
Total Expenditures	$1,298,595.38	$1,248,570.08	$2,055,688.42	$2,106,633.55
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	-$32,645.32	-$43,889.31	-$70,000.00	-$70,000.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	-$32,645.32	-$43,889.31	-$70,000.00	-$70,000.00
Fund Balance 12/31	$1,418,753.22	$2,010,598.53	$1,239,944.38	$330,744.11
Less: Encumbrances 12/31	$29,022.81	$34,354.48	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$1,389,730.41	$1,976,244.05	$1,239,944.38	$330,744.11

Each Fund Balance 1/1 reflects the prior

PROPOSED TVLR FOR 2016 = 22,737

	TOTALS @ 100%	Totals @ 98%	Totals @ 95%
REAL	$870,327	$852,921	$826,811
TANGIBLE	$0	$0	$0
TVLR			
REAL	$870,327	$852,921	$826,811
TANGIBLE	$0	$0	$0
TVLR			
REAL	$219,763	$215,368	$208,775
TANGIBLE	$0	$0	$0
TVLR			
REAL	$293,018	$287,157	$278,367
TANGIBLE	$0	$0	$0
TVLR			
REAL	$73,254	$71,789	$69,591
TANGIBLE	$0	$0	$0
TVLR			
REAL	$355,267	$348,162	$337,504
TANGIBLE	$0	$0	$0
TVLR			
REAL	$474,419	$464,931	$450,699
TANGIBLE	$0	$0	$0
TVLR			
REAL	$544,758	$533,863	$517,520
TANGIBLE	$0	$0	$0
TVLR			

$826,811.00

SUB TOTALS:

REAL	$3,701,134	$3,627,112	$3,516,076
TANGIBLE	$0	$0	$0
TVLR	$0	$0	$0

4/28/2021 - kas

1) Se

2) Bu

3) Bu

4) Bu

5) Tr

GF $70,000 Xfer Out = R&B $50,000 Xfer In + Cemetery $20,000 Xfer In

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Financial Worksheet - Budget

2021 Budget 0.1

Year 2020

Fund Classification: 1000 General Fund

Description	2018
Fund Balance 1/1	$
Fund Balance Adjustments	
Revenues	
Property and Other Local Taxes	
Real Estate Tax	
Personal Property Tax	
Other - Local Taxes	
Charges for Services	
Licenses, Permits and Fees	
Fines and Forfeitures	
Intergovernmental	
Local Government Distribution	
Estate Tax	
Property Tax Allocation	
Other	
Special Assessments	
Earnings on Investments	
Miscellaneous	
Total Revenue	$
Expenditures	
Administrative - Salaries	
Administrative - Other	
Townhalls, Memorial Buildings and Grounds -	
Townhalls, Memorial Buildings and Grounds -	
Zoning - Salaries	
Zoning - Other	
Police Protection - Other	
Lighting- Other	
Highways - Other	
Cemeteries - Salaries	
Cemeteries - Other	
Parks and Recreation - Salaries	
Parks and Recreation - Other	
Capital Outlay - Other	
Total Expenditures	$
Other Financing Sources & Uses	
Sources	
Sale of Bonds	
Sale of Notes	
Other Debt Proceeds	
Sale of Fixed Assets	
Transfers - In	
Advances - In	
Special Items	
Extraordinary Items	
Other - Other Financing Sources	
Uses	
Transfers - Out	
Advances - Out	
Contingencies	
Other - Other Financing Uses	
Total Other Financing Sources & Uses	
Fund Balance 12/31	$
Less: Encumbrances 12/31	
Less: Reserve Balance 12/31	
Unencumbered Undesignated 12/31	$

Each Fund Balance 1/1 reflects the prior

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Financial Worksheet - Budget

2021 Budget 0.1

Year 2020

Fund Classification: 2031 Road and Bridge

Description
Fund Balance 1/1
Fund Balance Adjustments
Revenues
Property and Other Local Taxes
Real Estate Tax
Personal Property Tax
Other - Local Taxes
Charges for Services
Licenses, Permits and Fees
Fines and Forfeitures
Intergovernmental
Local Government Distribution
Estate Tax
Property Tax Allocation
Other
Special Assessments
Earnings on Investments
Miscellaneous
Total Revenue
Expenditures
Highways - Salaries
Highways - Other
Other Public Works - Other
Capital Outlay - Other
Total Expenditures
Other Financing Sources & Uses
Sources
Sale of Bonds
Sale of Notes
Other Debt Proceeds
Sale of Fixed Assets
Transfers - In
Advances - In
Special Items
Extraordinary Items
Other - Other Financing Sources
Uses
Transfers - Out
Advances - Out
Contingencies
Other - Other Financing Uses
Total Other Financing Sources & Uses
Fund Balance 12/31
Less: Encumbrances 12/31
Less: Reserve Balance 12/31
Unencumbered Undesignated 12/31

Each Fund Balance 1/1 reflects the prior

BAINBRIDGE TOWNSHIP, GEAUGA COUNTY

Financial Worksheet - Budget

2021 Budget 0.1

Year 2020

Fund Classification: 2041 Cemetery

Description	2018	2019	2020	2021
Fund Balance 1/1	$25,524.81	$34,147.44	$57,631.36	$30,883.70
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$0.00	$11,250.00	$8,000.00	$8,000.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$0.00	$0.00	$0.00	$0.00
Estate Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$22,685.00	$27,300.00	$7,000.00	$7,000.00
Total Revenue	$22,685.00	$39,550.00	$15,000.00	$15,000.00
Expenditures				
Cemeteries - Salaries	$0.00	$0.00	$12,000.00	$12,000.00
Cemeteries - Other	$14,062.37	$16,066.08	$49,747.66	$50,000.00
Total Expenditures	$14,062.37	$16,066.08	$61,747.66	$62,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$20,000.00	$20,000.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$20,000.00	$20,000.00
Fund Balance 12/31	$34,147.44	$57,631.36	$30,883.70	$3,883.70
Less: Encumbrances 12/31	$0.00	$247.66	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$34,147.44	$57,383.70	$30,883.70	$3,883.70

Each Fund Balance 1/1 reflects the prior

Bainbridge Township

$3,165,000

2012 Refunding of 2003 Bonds - Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2013	-	-	25,367.22	25,367.22
12/01/2013	275,000.00	2.000%	29,650.00	304,650.00
06/01/2014	-	-	26,900.00	26,900.00
12/01/2014	280,000.00	2.000%	26,900.00	306,900.00
06/01/2015	-	-	24,100.00	24,100.00
12/01/2015	285,000.00	2.000%	24,100.00	309,100.00
06/01/2016	-	-	21,250.00	21,250.00
12/01/2016	290,000.00	2.000%	21,250.00	311,250.00
06/01/2017	-	-	18,350.00	18,350.00
12/01/2017	290,000.00	2.000%	18,350.00	308,350.00
06/01/2018	-	-	15,450.00	15,450.00
12/01/2018	200,000.00	1.500%	15,450.00	215,450.00
06/01/2019	-	-	13,950.00	13,950.00
12/01/2019	300,000.00	1.500%	13,950.00	313,950.00
06/01/2020	-	-	11,700.00	11,700.00
12/01/2020	300,000.00	1.500%	11,700.00	311,700.00
06/01/2021	-	-	9,450.00	9,450.00
12/01/2021	310,000.00	2.000%	9,450.00	319,450.00
06/01/2022	-	-	6,350.00	6,350.00
12/01/2022	315,000.00	2.000%	6,350.00	321,350.00
06/01/2023	-	-	3,200.00	3,200.00
12/01/2023	320,000.00	2.000%	3,200.00	323,200.00
Total	$3,165,000.00	-	$358,417.22	$3,521,417.22

Yield Statistics

Bond Year Dollars	$19,231.42
Average Life	6.076 Years
Average Coupon	1.8533071%
Net Interest Cost (NIC)	1.6358967%
True Interest Cost (TIC)	1.6204936%
Bond Yield for Arbitrage Purposes	1.2931349%
All Inclusive Cost (AIC)	1.9093555%

IRS Form 8038

Net Interest Cost	1.3936825%
Weighted Average Maturity	6.052 Years

Sudsina & Associates, LLC
Registered Municipal Advisers

Bainbridge Township

$2,765,000

2012 Fire Station Improvement Bonds - Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2013	-	-	27,848.33	27,848.33
12/01/2013	120,000.00	2.000%	32,550.00	152,550.00
06/01/2014	-	-	31,350.00	31,350.00
12/01/2014	125,000.00	2.000%	31,350.00	156,350.00
06/01/2015	-	-	30,100.00	30,100.00
12/01/2015	125,000.00	2.000%	30,100.00	155,100.00
06/01/2016	-	-	28,850.00	28,850.00
12/01/2016	125,000.00	2.000%	28,850.00	153,850.00
06/01/2017	-	-	27,600.00	27,600.00
12/01/2017	125,000.00	2.000%	27,600.00	152,600.00
06/01/2018	-	-	26,350.00	26,350.00
12/01/2018	130,000.00	2.000%	26,350.00	156,350.00
06/01/2019	-	-	25,050.00	25,050.00
12/01/2019	130,000.00	2.000%	25,050.00	155,050.00
06/01/2020	-	-	23,750.00	23,750.00
12/01/2020	130,000.00	2.000%	23,750.00	153,750.00
06/01/2021	-	-	22,450.00	22,450.00
12/01/2021	135,000.00	2.000%	22,450.00	157,450.00
06/01/2022	-	-	21,100.00	21,100.00
12/01/2022	135,000.00	2.000%	21,100.00	156,100.00
06/01/2023	-	-	19,750.00	19,750.00
12/01/2023	140,000.00	2.250%	19,750.00	159,750.00
06/01/2024	-	-	18,175.00	18,175.00
12/01/2024	140,000.00	2.250%	18,175.00	158,175.00
06/01/2025	-	-	16,600.00	16,600.00
12/01/2025	145,000.00	2.500%	16,600.00	161,600.00
06/01/2026	-	-	14,787.50	14,787.50
12/01/2026	145,000.00	2.500%	14,787.50	159,787.50
06/01/2027	-	-	12,975.00	12,975.00
12/01/2027	150,000.00	2.500%	12,975.00	162,975.00
06/01/2028	-	-	11,100.00	11,100.00
12/01/2028	150,000.00	2.500%	11,100.00	161,100.00
06/01/2029	-	-	9,225.00	9,225.00
12/01/2029	155,000.00	3.000%	9,225.00	164,225.00
06/01/2030	-	-	6,900.00	6,900.00
12/01/2030	160,000.00	3.000%	6,900.00	166,900.00
06/01/2031	-	-	4,500.00	4,500.00
12/01/2031	165,000.00	3.000%	4,500.00	169,500.00
06/01/2032	-	-	2,025.00	2,025.00
12/01/2032	135,000.00	3.000%	2,025.00	137,025.00
Total	$2,765,000.00	-	$765,673.33	$3,530,673.33

Sudsina & Associates, LLC
Registered Municipal Advisers

ts

1) Schedule A &

- Accuracy

2) Budget form

- 2-Year re
- Note Res
- UAN or c
- The leve

3) Budget begi

4) Budget rever

5) Transfer In a

- Non-UAN

6) Voted and ur

7) Proper Fund

- COVID,

5.29(A)(1) through (A)(5)).

our annual Appropriation measure.

gets.

RUSSELL TOWNSHIP, GEAUGA COUNTY — 5/14/2020 10:55:55 AM
Financial Worksheet - Budget — UAN v2020.2
2021 Budget Master
Year 2020

Fund Classification: 2231 Special Revenue — Fund Name: Permissive Motor Vehicle License Tax

Description	Foot Note	2018	2019	Current 2020	2021
Fund Balance 1/1		$0.00	$952.23	$18,222.51	$20,356.51
Fund Balance Adjustments		$0.00	$0.00	$0.00	$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		$0.00	$0.00	$0.00	$0.00
Personal Property Tax		$0.00	$0.00	$0.00	$0.00
Other - Local Taxes					
2231-104-0000 - Permissive MVL Ta		$952.23	$18,172.28	$22,134.00	$22,134.00
Other - Local Taxes Total		$952.23	$18,172.28	$22,134.00	$22,134.00
Charges for Services		$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees		$0.00	$0.00	$0.00	$0.00
Fines and Forfeitures		$0.00	$0.00	$0.00	$0.00
Intergovernmental					
Local Government Distribution		$0.00	$0.00	$0.00	$0.00
Estate Tax		$0.00	$0.00	$0.00	$0.00
Property Tax Allocation		$0.00	$0.00	$0.00	$0.00
Other		$0.00	$0.00	$0.00	$0.00
Special Assessments		$0.00	$0.00	$0.00	$0.00
Earnings on Investments		$0.00	$0.00	$0.00	$0.00
Miscellaneous		$0.00	$0.00	$0.00	$0.00
Total Revenue		$952.23	$18,172.28	$22,134.00	$22,134.00
Expenditures					
Highways - Other	1				
2231-330-420-0000 - Operating Supplie		$0.00	$902.00	$20,000.00	$20,000.00
Highways - Other Total		$0.00	$902.00	$20,000.00	$20,000.00
Total Expenditures		$0.00	$902.00	$20,000.00	$20,000.00
Other Financing Sources & Uses					
Sources					
Sale of Bonds		$0.00	$0.00	$0.00	$0.00
Sale of Notes		$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds		$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets		$0.00	$0.00	$0.00	$0.00
Transfers - In		$0.00	$0.00	$0.00	$0.00
Advances - In		$0.00	$0.00	$0.00	$0.00
Special Items		$0.00	$0.00	$0.00	$0.00
Extraordinary Items		$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources		$0.00	$0.00	$0.00	$0.00
Uses					
Transfers - Out		$0.00	$0.00	$0.00	$0.00
Advances - Out		$0.00	$0.00	$0.00	$0.00
Contingencies		$0.00	$0.00	$0.00	$0.00

Pre-Hearing Tests

1) Schedule A & B submissions.

- Accuracy and completeness.

2) Budget format per ORC 5705.29.

- 2-Year retrospective of actuals, current year, 1-year forward Budget (ORC 5705.29(A)(1) through (A)(5)).
- Note Reserve Fund provisions ORC 5705(F).
- UAN or other computer generated (Excel is not recommended).
- The level of detail of your Budget submission does not have to mirror that of your annual Appropriation measure.

3) Budget beginning balance tests to Certificate.

4) Budget revenue tests to County Schedule B (GCA-001E).

5) Transfer In and Out tests.

- Non-UAN entities should provide spreadsheet identifying Transfer sources/targets.

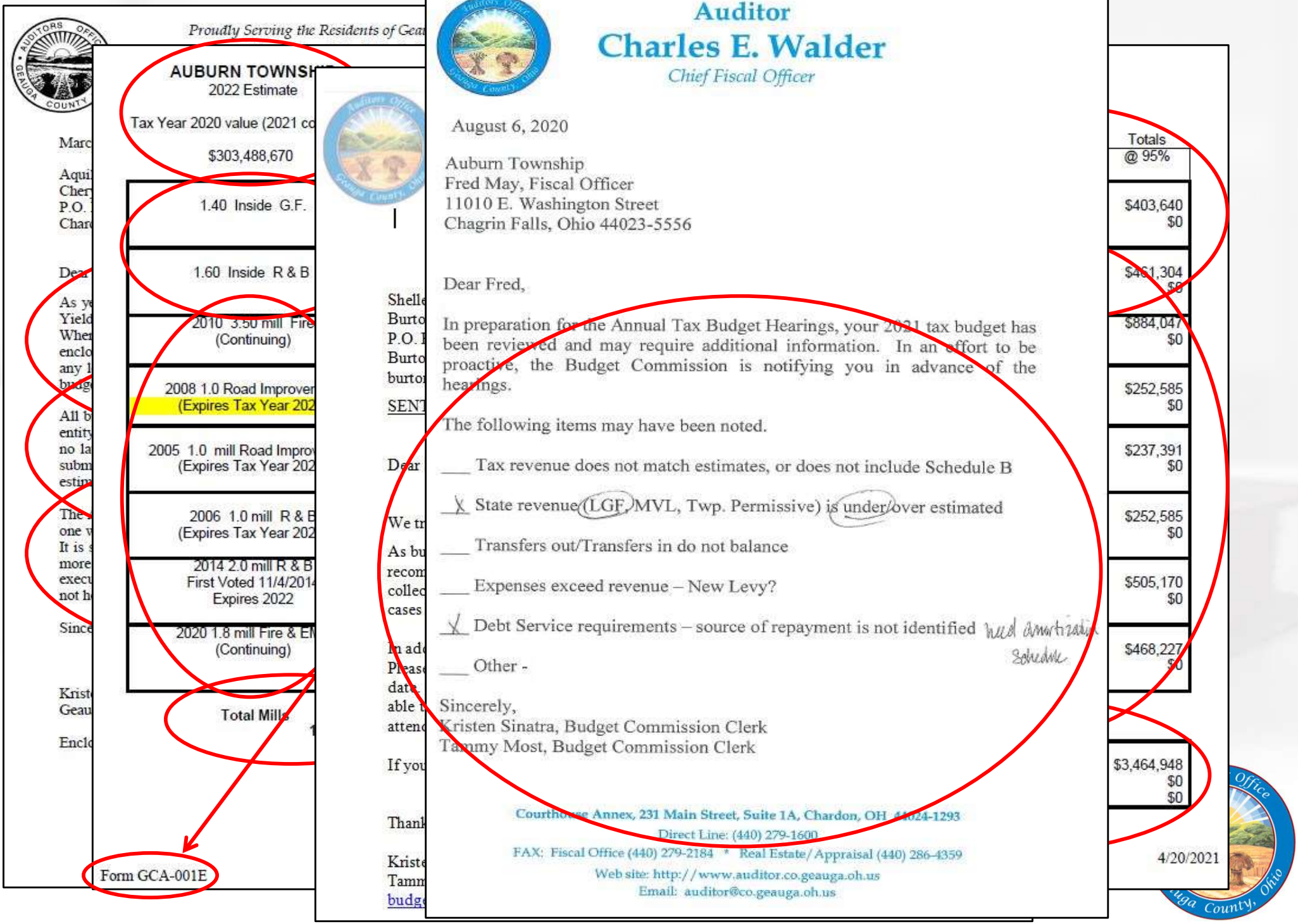
6) Voted and un-voted debt tests and amortization schedules.

7) Proper Fund creation and utilization tests.

- COVID, Permissives, etc.

8) Levies.

- Ballot items on Budget.



Proudly Serving the Residents of Gea

AUBURN TOWNSH
2022 Estimate

Tax Year 2020 value (2021 co

$303,488,670

1.40 Inside G.F.	
1.60 Inside R & B	
2010 3.50 mill Fire (Continuing)	
2008 1.0 Road Improver (Expires Tax Year 202	
2005 1.0 mill Road Improv (Expires Tax Year 202	
2006 1.0 mill R & B (Expires Tax Year 202	
2014 2.0 mill R & B First Voted 11/4/2014 Expires 2022	
2020 1.8 mill Fire & EM (Continuing)	
Total Mills	1

Form GCA-001E

Totals @ 95%

$403,640 $0
$461,304 $0
$884,047 $0
$252,585 $0
$237,391 $0
$252,585 $0
$505,170 $0
$468,227 $0
$3,464,948 $0 $0

4/20/2021

Auditor
Charles E. Walder
Chief Fiscal Officer

August 6, 2020

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

Dear Fred,

In preparation for the Annual Tax Budget Hearings, your 2021 tax budget has been reviewed and may require additional information. In an effort to be proactive, the Budget Commission is notifying you in advance of the hearings.

The following items may have been noted.

___ Tax revenue does not match estimates, or does not include Schedule B

_X_ State revenue (LGF, MVL, Twp. Permissive) is under/over estimated

___ Transfers out/Transfers in do not balance

___ Expenses exceed revenue – New Levy?

_X_ Debt Service requirements – source of repayment is not identified need amortization Schedule

___ Other -

Sincerely,
Kristen Sinatra, Budget Commission Clerk
Tammy Most, Budget Commission Clerk

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
Direct Line: (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
Web site: http://www.auditor.co.geauga.oh.us
Email: auditor@co.geauga.oh.us

earings)

1) Instru form.

- N s) (ORC 5705.30).

AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #238788

Ohio Revised Code

Section 5705.30 Public inspection of budget - hearing - notice - submission to county auditor.

Effective: September 10, 2012
Legislation: House Bill 487 - 129th General Assembly

This section does not apply to a subdivision for which the county budget commission has waived the requirement to adopt a tax budget under section 5705.281 of the Revised Code.

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

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1) Instru orm.

- N s) (ORC 5705.30).

2) Rever

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2021 BUDGET HEARINGS

Chardon Township — 9:50 a.m. August 31, 2020

Ilona Daw-Krizman, Fiscal Officer attended the hearing representing Chardon Township.

General Fund	Estimated 1/1/2021 Unencumbered Cash Balance	$33,394.82
	Estimated Revenue	$338,970.74
	Estimated Expense	$352,328.13
	Estimated 12/31/2021 Cash Balance	$20,037.43

Requested $368,548.90 *Approved* $338,970.74

Used figure from Schedule B but did not break out Homestead exemption instead duplicated

UDLG 95%

Road & Bridge	Estimated 1/1/2021 Unencumbered Cash Balance	$200,328.18
	Estimated Revenue	$523,139.00
	Estimated Expense	$677,591.09
	Estimated 12/31/2021 Cash Balance	$45,876.09

Requested $594,071.23 *Approved* $523,139.00

Used figure from Schedule B but did not break out Homestead exemption instead duplicated

Fire Fund	Estimated 1/1/2021 Unencumbered Cash Balance	$33,082.84
	Estimated Revenue *	$539,674.00
	Estimated Expense	$572,732.00
	Estimated 12/31/2021 Cash Balance	$24.84

Requested $594,827.84 *Approved* $539,674.00

Auditor certified revenue 2.5 mill renewal levy one year early

Used figure from Schedule B but did not break out Homestead exemption instead duplicated

Debt Fund No Debt

Special Assessments No Special Assessments

Total millage for Tax Year 2020 (2021 Collection)

1.00	Inside General Fund
1.70	Inside Road & Bridge
2.00	Outside Road & Bridge
3.50	Outside Fire
8.20	Total Mills

Auburn Township
Page 2

CERTIFICATE OF THE COUNTY BUDGET COMMISSION

August 16, 2021

The Budget Commission of Geauga County, Ohio hereby makes the following Official Certificate of Estimated Resources for the fiscal year beginning January 1, 2022

for AUBURN TOWNSHIP

Fund	Unencumbered Balance Jan. 1, 2022	Taxes	Other Sources	Total
General Fund	$300,048.02	$367,252.00	$285,436.74	$952,736.76
Special Revenue Funds	$594,745.73	$2,088,304.09	$484,783.00	$3,167,832.82
Debt Service Funds	$2,595.72	$314,267.91	$0.00	$316,863.63
Capital Project Funds	$830.84	$0.00	$25,000.00	$25,830.84
Spec. Assessment Funds	$0.00	$0.00	$0.00	$0.00
Enterprise Funds	$0.00	$0.00	$0.00	$0.00
Internal Service Funds	$0.00	$0.00	$0.00	$0.00
Fiduciary Funds	$0.00	$0.00	$0.00	$0.00
Total	$898,220.31	$2,769,824.00	$795,219.74	$4,463,264.05

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate for the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of the appropriation from such fund.

Budget Commission Member

Budget Commission Member

Budget Commission Member

Form GCA-014

Auburn Township
Page 2

Fund	Unencumbered Balance Jan. 1, 2022		Taxes		Other Sources	Total
GENERAL FUND	$300,048.02	R T	$367,252.00 $0.00	HS/RB 10EX SB3/SB287 TVLR Other UDLG Estate Tax	$49,134.00 $0.00 $0.00 $0.00 $167,632.74 $68,670.00 $0.00	$952,736.76
SPECIAL REVENUE FUNDS						
2011. Motor Vehicle License	$12,349.33				$18,396.00	$30,745.33
2021. Gasoline Tax	$69,289.08				$86,921.00	$156,210.08
2031. Road & Bridge	$355,726.11	R T	$1,439,006.66 $0.00	HS/RB 10EX SB3/SB287 TVLR Other	$164,781.00 $0.00 $0.00 $0.00 $0.00	$1,959,513.77
2041. Cemetery	$15,160.48				$6,300.00	$21,460.48
2191. Fire Levy	$117,669.06	R T	$649,297.43 $0.00	HS/RB 10EX SB3/SB287 TVLR Other	$107,612.00 $0.00 $0.00 $0.00 $77,500.00	$952,078.49
2231.Permissive Motor Vehicle	$24,551.67				$23,273.00	$47,824.67
TOTAL SPECIAL REVENUE	**$594,745.73**		**$2,088,304.09**		**$484,783.00**	**$3,167,832.82**
DEBT SERVICE FUNDS						
3101 Debt Retirement/Fire Station 3101 New Truck 2019 3101 Road Garage	$2,595.72	T *	$155,054.57 $35,852.80 $123,360.54		$0.00	$316,863.63
TOTAL DEBT SERVICE	**$2,595.72**		**$314,267.91**		**$0.00**	**$316,863.63**
CAPITAL PROJECT FUNDS						
4901 Property Acquisition/Imp	$175.62		$0.00		$25,000.00	$25,175.62
4902 Auburn Ciommunity Park	$655.22				$0.00	$655.22
Fire Dept Addition/Renovation	$0.00				$0.00	$0.00
TOTAL CAPITAL PROJECT	**$830.84**		**$0.00**		**$25,000.00**	**$25,830.84**

* 28,855.03 from R & B Real Estate to Debt for P & I on new Plow Truck (14,427.52 each half)
**21,846.24 from R & B Real Estate to Debt for P & I on new Plow Truck (10,923.12 each half)

Form GCA-

Auburn Township
Page 3

Unencumbered Balance

Other

Form GCA-014

Documents

Auburn Township

General Fund	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	235,109	50,772	429,488	289,731	588,585	860,725	391,943	122,180	156,082	179,456	271,964
Actual Beginning Balance	*260,119*	*354,210*	*542,097*	*665,509*	*1,104,751*	*68,374*	*408,781*	*283,009*	*399,194*	*435,123*	
Estimted Revenue	647,239	470,920	468,444	452,509	493,294	506,525	571,647	544,770	552,002	577,523	587,627
Actual Revenue	*727,585*	*811,391*	*664,764*	*886,296*	*567,034*	*2,568,566*	*646,229*	*720,416*	*684,969*		
Estimated Expense	566,500	520,936	664,443	694,342	600,036	552,597	551,661	543,958	626,687	710,310	723,613
Actual Expense	*633,493*	*623,505*	*541,352*	*447,054*	*1,093,433*	*2,628,158*	*772,002*	*604,232*	*564,824*		
Estimated Ending Balance	252,272	755	233,489	47,898	481,843	814,653	411,929	122,992	81,397	46,669	107,978
Actual Ending Balance	*354,210*	*542,097*	*665,509*	*1,104,751*	*578,352*	*408,781*	*283,010*	*399,194*	*435,123*		

Fund Balance Adjustment

Road & Bridge	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	145,784	9,063	46,893	337	290,568	506,693	415,337	408,218	288,159	303,884	330,476
Actual Beginning Balance	*171,500*	*78,038*	*147,550*	*104,085*	*12,877*	*909,409*	*544,718*	*668,489*	*550,448*	*558,936*	
Estimted Revenue	879,864	1,089,598	1,071,369	847,597	1,283,209	1,757,551	1,462,471	1,808,562	1,520,941	1,540,922	1,496,598
Actual Revenue	*1,139,599*	*1,089,860*	*1,064,098*	*984,872*	*2,174,162*	*3,725,180*	*1,589,614*	*1,616,831*	*1,649,110*		
Estimated Expense	1,121,540	1,155,507	1,078,244	1,112,672	1,345,239	1,133,892	1,545,274	1,797,483	1,661,320	1,792,133	1,638,457
Actual Expense	*1,233,061*	*1,020,349*	*1,107,781*	*1,076,070*	*1,555,560*	*4,089,871*	*1,467,838*	*1,734,873*	*1,640,623*		
Estimated Ending Balance	(95,892)	(56,846)	40,018	(264,769)	228,538	1,130,351	332,534	419,297	147,780	52,674	188,617
Actual Ending Balance	*78,038*	*147,550*	*104,085*	*12,877*	*631,489*	*544,718*	*668,489*	*550,448*	*558,936*		

Fund Balance Adjustment

Fire Operating & Apparatus	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	88,386	125,829	141,900	512,787	290,923	337,043	201,813	990,409	259,471	174,855	127,225
Actual Beginning Balance	*95,816*	*297,211*	*630,757*	*577,132*	*324,156*	*560,849*	*523,687*	*277,571*	*304,371*	*181,895*	
Estimted Revenue	970,932	891,592	869,429	870,494	975,003	972,584	927,520	1,081,700	741,448	748,959	730,254
Actual Revenue	*911,065*	*935,765*	*823,242*	*742,717*	*860,342*	*765,343*	*778,343*	*790,326*	*789,259*		
Estimated Expense	607,500	969,689	932,950	1,096,014	899,700	860,024	999,487	1,142,938	984,251	908,265	878,915
Actual Expense	*709,669*	*602,219*	*876,867*	*995,693*	*853,205*	*802,505*	*1,024,459*	*763,526*	*995,950*		
Estimated Ending Balance	451,819	47,731	78,379	287,267	366,226	449,603	129,846	88,993	16,668	15,548	6,563
Actual Ending Balance	*297,211*	*630,757*	*577,132*	*324,156*	*331,293*	*523,687*	*277,571*	*304,371*	*181,895*		

Fund Balance Adjustment

Form GCA-008

Auburn Township

General Fund	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	235,109	50,772	429,488	289,731	588,585	860,725	391,943	122,180	156,082	179,456	271,964
Actual Beginning Balance	*260,119*	*354,210*	*542,097*	*665,509*	*1,104,751*	*68,374*	*408,781*	*283,009*	*399,194*	*435,123*	
Estimted Revenue	647,239	470,920	468,444	452,509	493,294	506,525	571,647	544,770	552,002	577,523	587,627
Actual Revenue	*727,585*	*811,391*	*664,764*	*886,296*	*567,034*	*2,568,566*	*646,229*	*720,416*	*684,969*		
Estimated Expense	566,500	520,936	664,443	694,342	600,036	552,597	551,661	543,958	626,687	710,310	723,613
Actual Expense	*633,493*	*623,505*	*541,352*	*447,054*	*1,093,433*	*2,628,158*	*772,002*	*604,232*	*564,824*		
Estimated Ending Balance	252,272	755	233,489	47,898	481,843	814,653	411,929	122,992	81,397	46,669	107,978
Actual Ending Balance	*354,210*	*542,097*	*665,509*	*1,104,751*	*578,352*	*408,781*	*283,010*	*399,194*	*435,123*		

Fund Balance Adjustment

Road & Bridge	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	145,784	9,063	46,893	337	290,568	506,693	415,337	408,218	288,159	303,884	330,476
Actual Beginning Balance	*171,500*	*78,038*	*147,550*	*104,085*	*12,877*	*909,409*	*544,718*	*668,489*	*550,448*	*558,936*	
Estimted Revenue	879,864	1,089,598	1,071,369	847,597	1,283,209	1,757,551	1,462,471	1,808,562	1,520,941	1,540,922	1,496,598
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Estimated Expense	1,121,540	1,155,507	1,078,244	1,112,672	1,345,239	1,133,892	1,545,274	1,797,483	1,661,320	1,792,133	1,638,457
Actual Expense	*1,233,061*	*1,020,349*	*1,107,781*	*1,076,070*	*1,555,560*	*4,089,871*	*1,467,838*	*1,734,873*	*1,640,623*		
Estimated Ending Balance	(95,892)	(56,846)	40,018	(264,769)	228,538	1,130,351	332,534	419,297	147,780	52,674	188,617
Actual Ending Balance	*78,038*	*147,550*	*104,085*	*12,877*	*631,489*	*544,718*	*668,489*	*550,448*	*558,936*		

Fund Balance Adjustment

Fire Operating & Apparatus	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Estimated Balance	88,386	125,829	141,900	512,787	290,923	337,043	201,813	990,409	259,471	174,855	127,225
Actual Beginning Balance	*95,816*	*297,211*	*630,757*	*577,132*	*324,156*	*560,849*	*523,687*	*277,571*	*304,371*	*181,895*	
Estimted Revenue	970,932	891,592	869,429	870,494	975,003	972,584	927,520	1,081,700	741,448	748,959	730,254
Actual Revenue	*911,065*	*935,765*	*823,242*	*742,717*	*860,342*	*765,343*	*778,343*	*790,326*	*789,259*		
Estimated Expense	607,500	969,689	932,950	1,096,014	899,700	860,024	999,487	1,142,938	984,251	908,265	878,915
Actual Expense	*709,669*	*602,219*	*876,867*	*995,693*	*853,205*	*802,505*	*1,024,459*	*763,526*	*995,950*		
Estimated Ending Balance	451,819	47,731	78,379	287,267	366,226	449,603	129,846	88,993	16,668	15,548	6,563
Actual Ending Balance	*297,211*	*630,757*	*577,132*	*324,156*	*331,293*	*523,687*	*277,571*	*304,371*	*181,895*		

Fund Balance Adjustment

Form GCA-008

Tax Year _

[1]RESOLUTION ACCEPTING T
BUDGET COMMISSION AND
CERTIFYIN
(R

The Board of Trustees of Montville T

_____ day of _____

with the following members present:

*M*_____

RESOLVED, By the Board of Trust

with the provisions of law has previ

commencing on January 1st, 2021

WHEREAS, The Budget Commissio

Board together with an estimate by th

this Board, and what part thereof is w

be it

RESOLVED, By the Board of Truste

and rates, as determined by the Bud

accepted; and be it further

RESOLVED, That there be and is he

tax necessary to be levied within and w

SUMMARY OF AMOUNTS REQU

BUDGET COMMISSION, A

FUND	Amoun Derive Levies 10 M Limit
	Colu
General Fund	86
Road and Bridge Levy Fund	65
Police Levy Fund	
Fire Levy Fund	
Fire and Emergency Levy Fund	
Fund	
Fund	
Fund	
TOTAL	152

SCHE
LEVIES OUTSIDE 10 MILL LIMITA

FUND	
General Fund: Levy authorized by voters on not to exceed _____ years	
General Fund: Levy authorized by voters on not to exceed _____ years	
General Fund: Levy authorized by voters on not to exceed _____ years	
2009 Road and Bridge Fund: Levy authorized by voters on not to exceed 5 years	Novembe
Road and Bridge Fund: Levy authorized by voters on not to exceed _____ years	
Road and Bridge Fund: Levy authorized by voters on not to exceed _____ years	
Road and Bridge Fund: Levy authorized by voters on not to exceed _____ years	
Police Levy Fund: Levy authorized by voters on not to exceed _____ years	
Police Levy Fund: Levy authorized by voters on not to exceed _____ years	
Police Levy Fund: Levy authorized by voters on not to exceed _____ years	
2000 Fire Levy Fund: Levy authorized by voters on not to exceed Expired years	November 4, 20
1984 Fire Levy Fund: Levy authorized by voters on not to exceed Continuing years	May 8, 1984
2017 Fire Levy Fund: Levy authorized by voters on not to exceed 5 years	November 8, 20
Fire & Emergency Fund: Levy authorized by voters on not to exceed _____ years	
Fund: Levy authorized by voters on not to exceed _____ years	
Fund: Levy authorized by voters on not to exceed _____ years	

and be it further

RESOLVED, That the Fiscal Officer of this Board be

to the County Auditor of said County.

*M*_____ *seconded t*

the vote resulted as follows:

*M*_____

*M*_____

*M*_____

Adopted the _____ day of _____

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio Geauga County, ss.

I, _____, Fiscal Officer of the Board of Township Trustees of Montville Township in said County, and in whose custody the Files and Records of said Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original now on file with said Board, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, _____.

_____
Fiscal Officer of the Board of Township Trustees of
Montville Township
Geauga County, Ohio

[1] A copy of this Resolution must be certified to the County Auditor before the first day of October, or at such later date as may be approved by the Department of Taxation of Ohio.

No. _____

BOARD OF TOWNSHIP TRUSTEES,
Montville Township,
Geauga County, Ohio

RESOLUTION
ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUTITOR.

(Board of Township Trustees)

Adopted _____, _____

_____
Township Fiscal Officer

Filed _____, _____

_____
County Auditor

By _____
Deputy Auditor

Documents (non-waived hearings)

1) Instructions, letters, Schedule B (GCA-001E), and feedback form.

- No LGF distribution if submission is after July 20th (Jan 20th – schools) (ORC 5705.30).

2) Revenue requests and Revenue Certification form.

- Establishes Local Government Fund distribution (using alternative method).
- Establishes Library Fund Distribution (Parks).
- Provides total millage.

3) First Certificate of Estimated Resources.

- Among other things, used to determine compensation of electeds.

4) Spreadsheet of Historical Balances, Revenues, and Expenditures.

- Provide justification for variances in Revenue and Expenses.
- Identify business anomalies (COVID, incidents, retirements, etc.).
- Remain calm and composed. You know your model better than we do. Articulate your message.

5) Rate Resolution.

- Rate Resolution, adopted by legislative authority, due by October 1.
- If a November ballot issue is passed, you will receive an Amended Rate Resolution.
- Rates are sent to the state only after the election results are certified by the BoE.

The Hearing

1) Cash carryover justification.

- 40% of expenditures is typical, 25% is minimal.
- Over 40%, have logical reasons.
  - COVID.
  - Cancelled or postponed projects.
  - Unexpected revenue or revenue exceeded County estimate.

2) Reserve Fund documentation.

- ORC 5705.13 and 5705.29. Have documentation and independent reserve study.
- Note ORC 5705.29(F).

3) Fund assignment verification.

- Are you using the correct Funds?

4) Continuous vs. fixed term levies.

- Continuous levies will & should draw more scrutiny.

5) Estimated vs. actual Expenditures and balances.

- Do not panic, stay focused, you know your entity better than we do.
- Know what events cause these variances and calmly explain them in detail.

Levies

1) Qualified vs. Non-Qualified Levy consideration.

- Qualified saves taxpayers approximately 12.5% and costs you nothing.
- Recognize the temptation to replace Qualified Levies to refresh revenue to today's values.

2) Continuous vs. fixed term Levies.

- Continuous draw more scrutiny.
- Fixed term Levies do cost money to renew and constrain how you budget long term.

3) Ballot timing of Levies.

- Presidential election years are least costly to put Levies on.
- Off election years are the most expensive to put Levies on.
- You share election costs with other ballot parties.

4) Limitations of Levy revenue on your budget.

- You can ONLY budget a sure thing, not just because it is on an upcoming ballot.
- Have contingency plans for Levy revenue should they fail.

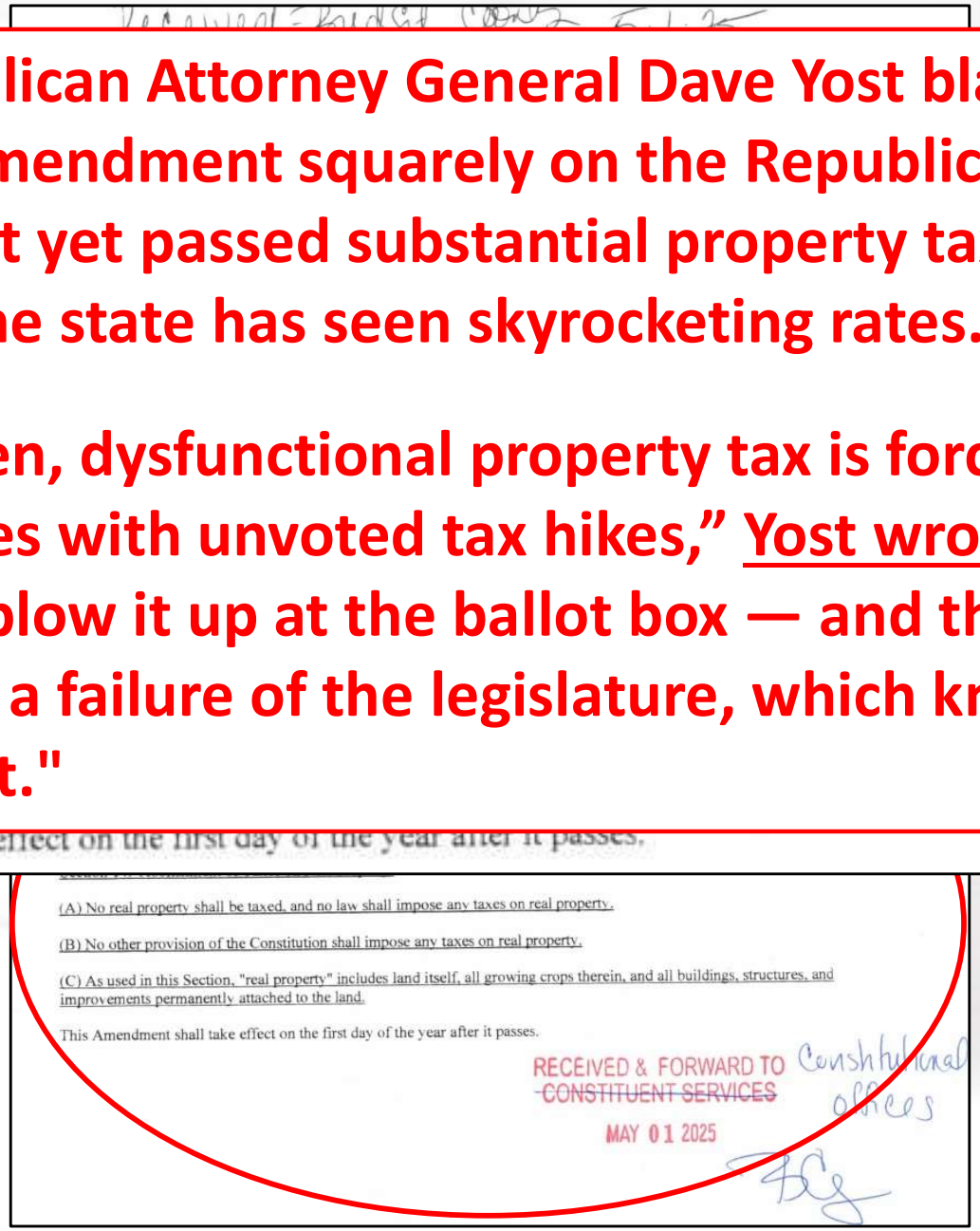
Current Legislative Items

- **SB 66**
  - Changes school districts' 20-mill floor components; includes millage from emergency & substitute levies, income taxes, & inside millage levied for non-general revenue purposes. *R.C. 319.301.*
- **HB 28**
  - Restricts replacement levies. *Would repeal R.C. 5705.192.*
- **HB 96**
  - Expands BC authority to adjust levies. *R.C. 5705.32.*
  - Removes limit on BC review of levies over 10-mill limit. *R.C. 5705.31, R.C. 5705.32.*
  - Removes some prohibitions on BC review of various reserve funds. *R.C. 5705.13, R.C. 5705.222, R.C. 5705.29, R.C. 5705.31, R.C. 5705.131, R.C. 5705.132, R.C. 5705.36, R.C. 5705.40.*
  - Permits considering unexpended funds in available balances (all funds). *R.C. 5705.40.*
  - Requires BC review all levies after their first year. *R.C. 5705.31.*
  - Requires budgets include comparative statements (Reserves, etc.). *R.C. 5705.29.*
  - Replaces Prosecutor with Commissioner on BC. *R.C. 5705.27.*
  - Requires BC host testimony (educational) about 10-mill limit (Inside vs Outside Millage). *R.C. 5705.27.*
  - Requires schools to get BC approval for new levies. *R.C. 5705.03 & 5705.314.*
    - Requires that schools get BC's approval for levies & have hearings. *R.C. 5705.314.*
    - Requires BC hearing for a school district levy, BC majority vote. *R.C. 5705.03.*

Current Initiative

Ohio's Republican Attorney General Dave Yost blamed the attempted amendment squarely on the Republican legislature, which has not yet passed substantial property tax reform even as much of the state has seen skyrocketing rates.

"Ohio's broken, dysfunctional property tax is forcing people out of their homes with unvoted tax hikes," Yost wrote. "The people are going to blow it up at the ballot box — and the resulting chaos will be a failure of the legislature, which knew better but would not act."



This Amendment shall take effect on the first day of the year after it passes.

(A) No real property shall be taxed, and no law shall impose any taxes on real property.

(B) No other provision of the Constitution shall impose any taxes on real property.

(C) As used in this Section, "real property" includes land itself, all growing crops therein, and all buildings, structures, and improvements permanently attached to the land.

This Amendment shall take effect on the first day of the year after it passes.

RECEIVED & FORWARD TO ~~CONSTITUENT SERVICES~~ Constitutional offices

MAY 01 2025

Thank You

Questions?