

The County Budget Commission



The Budget Commission

It is the responsibility of the County Budget Commission to:

- 1. Annually review, approve/reject the tax budgets, unless waived, of all taxing districts within the county.**
 - ✓ Test need for revenue based on estimated expenditures.
 - ✓ Test completeness, accuracy, and compliance to the Ohio Revised Code of submission.
 - ✓ Test appropriateness and reasonableness of carry-over balances.
- 2. Certify revenue for all taxing districts within the county.**
 - ✓ Determine that all tax levies are properly authorized and allocated.
 - ✓ Approve the distribution of the Undivided Local Government Fund (ULGF) and Library Fund.
 - ✓ Ensure that levy monies are collected and properly spent.



Composition (ORC 5705.27)



AUTHENTICATED,
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.

- **County Prosecutor or representative**
- **County Treasurer or representative**
- **County Auditor, as Secretary or representative**





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



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 Oversight

1) ORC 5705.341

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

2) ORC 5705.37

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



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 year 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 Officer

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 1.80 Mill Continuing	1.800	\$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	\$190,671.00
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	\$276,358.00
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	\$288,827.00
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	\$188,356.00
2111-Fire District authorized by voters on 01/01/2016 not to exceed indefinite years	2016 Fire 1.75 Mill Continuing	1.750	\$499,518.00
3101-General (bond) 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

Fund Description	Levy Description	Column I	Column II
1000 - General	3.0 Inside Millage	\$769.8	
TOTAL		\$769.8	





AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #248269

1) Schedule A

- Accura

2) Budget form

- 2-Year
- Note R
- UAN or

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.

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



CERTIFICATE OF THE COUNTY BUDGET COMMISSION

August 31, 2020

The Budget Commission of Geauga County, Ohio hereby makes the following Certificate of Estimated Resources for the fiscal year beginning January 1, 20

for AQUILLA VILLAGE

Fund	Unencumbered Balance Jan. 1, 2021	Taxes	Other Sources
General Fund	\$49,757.12	\$11,563.00	\$25,000.00
Special Revenue Funds	\$62,044.87	\$8,571.00	\$11,000.00
Debt Service Funds	\$0.00	\$0.00	\$0.00
Capital Project Funds	\$0.00	\$0.00	\$0.00
Spec. Assessment Funds	\$10,561.39	\$0.00	\$4,000.00
Enterprise Funds	\$0.00	\$0.00	\$0.00
Internal Service Funds	\$0.00	\$0.00	\$0.00
Fiduciary Funds	\$0.00	\$0.00	\$0.00
Total	\$122,363.38	\$20,134.00	\$44,000.00

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

Budget Commission Member

Budget Commission Member

Budget Commission Member

AQUILLA VILLAGE, GEAUGA COUNTY

Financial Worksheet - Budget

2021 Budget
Year 2020

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Fund Classification: 1000 General

Fund Name: General

Description	2018	2019	Current 2020	2021
Fund Balance 1/1	\$30,889.20	\$32,959.70	\$62,287.90	\$49,757.12
Fund Balance Adjustments	\$0.00	\$4,138.03	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$12,270.69	\$17,274.47	\$14,019.70	\$10,811.00
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	\$18,986.42	\$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	\$2,310.78	\$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	\$12,478.01	\$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	\$12,820.00	\$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	\$110,408.58
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

PROPOSED TVLR FOR 2016 = 22,737

	TOTALS @ 100%	Totals @ 98%	Totals @ 95%
REAL TANGIBLE TVLR	\$870,327	\$852,921	\$826,811
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$870,327	\$852,921	\$826,811
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$219,763	\$215,368	\$208,775
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$293,018	\$287,157	\$278,367
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$73,254	\$71,789	\$69,591
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$355,267	\$348,162	\$337,504
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$474,419	\$464,931	\$450,699
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$544,758	\$533,863	\$517,520
REAL TANGIBLE TVLR	\$0	\$0	\$0
SUB TOTALS:			
REAL TANGIBLE TVLR	\$3,701,134	\$3,627,112	\$3,516,078
REAL TANGIBLE TVLR	\$0	\$0	\$0
REAL TANGIBLE TVLR	\$0	\$0	\$0

\$826,811.00

Each Fund Balance 1/1 reflects the prior

BAINBRIDGE TOWNSHIP, GEAGA 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, GEAGA COUNTY
Financial Worksheet - Budget
 2021 Budget 0.1
 Year 2020
 Fund Classification: 2031 Road and Bridge

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	
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, GEAGA 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	\$14,082.37	\$16,066.08	\$49,747.86	\$50,000.00
Total Expenditures	\$14,082.37	\$16,066.08	\$61,747.86	\$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

- 1) S
- 2) B
- 3) B
- 4) B
- 5) Tr

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



Bainbridge Township
\$3,165,000
2012 Refunding of 2003 Bonds - Final

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
08/01/2013	-	-	25,397.22	25,397.22
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	-	\$368,417.22	\$3,521,417.22

Yield Statistics

Bond Year Dollars	\$10,231.42
Average Life	6.076 Years
Average Coupon	1.8533071%

Net Interest Cost (NIC)	1.6358967%
True Interest Cost (TIC)	1.6204938%
Bond Yield for Arbitrage Purposes	1.2931349%
All Inclusive Cost (AIC)	1.9093556%

IRS Form 8038

Net Interest Cost	1.3936625%
Weighted Average Maturity	6.052 Years

Bainbridge Township
\$2,765,000
2012 Fire Station Improvement Bonds - Final

Debt Service Schedule

Part 1 of 2

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	-	\$745,673.33	\$3,510,673.33

RUSSELL TOWNSHIP, GEAUGA COUNTY
Financial Worksheet - Budget
 2021 Budget Master
 Year 2020

5/14/2020 10:55:55 AM
 UAN v2020.2

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

1) Schedule A &

- Accuracy

2) Budget form

- 2-Year re
- Note Res
- UAN or d

3) Budget begin

4) Budget reve

5) Transfer In a

- Non-UAN

6) Voted and ur

7) Proper Fund

- COVID,

Description	Foot Note	2018	2019	Current 2020	2021
Fund Balance 1/1		\$0.00	\$952.23	\$18,222.51	\$20,358.51
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 Ts		\$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					
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					
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					
2231-330-420-0000 - Operating Supplie	1	\$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

ts

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

ets.



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 5705.29(F).
- UAN or other computer generated (Excel is not recommended).

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.





AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #238788

Tax Year

1)

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.

TOTALS @ 100%	Totals @ 98%	Totals @ 95%
\$424,884 \$0 \$0	\$416,386 \$0 \$0	\$403,640 \$0 \$0
\$485,582 \$0 \$0	\$475,870 \$0 \$0	\$461,304 \$0 \$0
\$930,575 \$0 \$0	\$911,964 \$0 \$0	\$884,047 \$0 \$0
\$265,879 \$0 \$0	\$260,561 \$0 \$0	\$252,585 \$0 \$0
\$249,885 \$0 \$0	\$244,887 \$0 \$0	\$237,391 \$0 \$0
\$265,879 \$0 \$0	\$260,561 \$0 \$0	\$252,585 \$0 \$0
\$531,757 \$0 \$0	\$521,122 \$0 \$0	\$505,170 \$0 \$0
\$492,871 \$0 \$0	\$483,014 \$0 \$0	\$468,227 \$0 \$0
\$3,647,312 \$0 \$0	\$3,574,365 \$0 \$0	\$3,464,948 \$0 \$0

4/20/2021

Form GCA-0

budget@gcauditor.com



He

2021 BUDGET HEARINGS

Chardon Township

9:50 a.m.
August 31, 2020

(non-waived)

Ilona Daw-Krizman, Fiscal Officer

attended the

1) Pre-H

hearing representing Chardon Township.

E).

• N

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

(ORC 5705.30).

2) Reven

• E

Requested	\$368,548.90	Approved	\$338,970.74
-----------	--------------	----------	--------------

ethod).

• E

Used figure from Schedule B but did not break out Homestead exemption instead duplicated UDLG 95%

• P

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



CERTIFIC

The Budget Commission
Certificate of Estim

Unencumbered
Balance
Jan.

Fund	Unencumbered Balance Jan.
General Fund	\$3
Special Revenue Funds	\$5
Debt Service Funds	
Capital Project Funds	
Spec. Assessment Funds	
Enterprise Funds	
Internal Service Funds	
Fiduciary Funds	
Total	\$8

The Budget Commission further certifies that of each tax necessary to be levied within and pages, and the total amount approved for each

Auburn Township
Page 2

Fund	Unencumbered Balance Jan. 1, 2022
GENERAL FUND	\$300,048.02
SPECIAL REVENUE FUNDS	
2011. Motor Vehicle License	\$12,349.33
2021. Gasoline Tax	\$69,289.08
2031. Road & Bridge	\$355,726.11
2041. Cemetery	\$15,160.48
2191. Fire Levy	\$117,669.00
2231. Permissive Motor Vehicle	\$24,551.67
TOTAL SPECIAL REVENUE	\$594,745.73
DEBT SERVICE FUNDS	
3101 Debt Retirement/Fire Station	\$2,595.72
3101 New Truck 2019	
3101 Road Garage	
TOTAL DEBT SERVICE	\$2,595.72
CAPITAL PROJECT FUNDS	
4901 Property Acquisition/Imp	\$175.62
4902 Auburn Community Park	\$655.22
Fire Dept Addition/Renovation	\$0.00
TOTAL CAPITAL PROJECT	\$830.84

* 28,855.03 from R & B Real Estate to Debt for P & I
**21,846.24 from R & B Real Estate to Debt for P & I

Auburn Township
Page 3

Fund	Unencumbered Balance Jan. 1, 2022	Taxes	Other Sources	Total
SPEC ASSESSMENT FUNDS				
TOTAL SPEC ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
ENTERPRISE FUNDS				
TOTAL ENTERPRISE FUND	\$0.00	\$0.00	\$0.00	\$0.00
INTERNAL SERVICE FUNDS				
TOTAL INTERNAL SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
FIDUCIARY FUNDS				
6. Cemetery Bequest	\$0.00		\$0.00	\$0.00
TOTAL FIDUCIARY FUNDS	\$0.00	\$0.00	\$0.00	\$0.00

Tax Year 20

RESOLUTION ACCEPTING THE BUDGET COMMISSION AND A CERTIFYING

(BO

The Board of Trustees of Montville Township
_____ day of _____

with the following members present:

M

RESOLVED, By the Board of Trustees
with the provisions of law has previously
commencing on January 1st, 2021

WHEREAS, The Budget Commission
Board together with an estimate by the
this Board, and what part thereof is with
be it

RESOLVED, By the Board of Trustees
and rates, as determined by the Budget
accepted; and be it further

RESOLVED, That there be and is here
tax necessary to be levied within and with

**SUMMARY OF AMOUNTS REQUIRED BY THE
BUDGET COMMISSION, AND**

FUND	Amount Derived from Levies 10 Mill Limit	Column
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	

**SCHEDULE
LEVIES OUTSIDE 10 MILL LIMITATION**

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
General Fund	Levy authorized by voters on not to exceed _____ years
2009 Road and Bridge Fund	Levy authorized by voters on November 6, not to exceed <u>5</u> 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
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 November 4, 2014 not to exceed _____ Expired _____ years
1984 Fire Levy Fund	Levy authorized by voters on May 8, 1984 not to exceed _____ Continuing _____ years
2017 Fire Levy Fund	Levy authorized by voters on November 8, 2016 not to exceed <u>5</u> years
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 an
to the County Auditor of said County.

M _____ seconded the
the vote resulted as follows:

M _____

M _____

M _____

Adopted the _____ day of _____

Fis
Mc
Ge

**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
Gauga County, Ohio

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,
Gauga 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 AUDITOR.

(Board of Township Trustees)

Adopted _____

Township Fiscal Officer

Filed _____

County Auditor

By _____ Deputy Auditor

The Hearing

1) Cash carryover justification.

- 40% of expenditures is typical, 25% is minimal.
- Over 40%, need 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 they using the correct Funds?

4) Continuous vs. fixed term levies.

- Continuous levies should draw more scrutiny.

5) Estimated vs. actual Expenditures and balances.

- What events cause these variances and is there an explanation?



Levies

1) Qualified vs. Non-Qualified Levy consideration.

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

2) Continuous vs. fixed term Levies.

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

3) Limitations of Levy revenue on a budget.

- Can ONLY budget a sure thing, not just because it is on an upcoming ballot.



UNDERSTANDING PROPERTY VALUE APPEALS

The County Board of Revision



The Board of Revision

It is the responsibility of the County Board of Revision to:

- 1. Each BoR hears complaints which relate to the valuation or assessment of real property in the county. By statute the BoR may increase or decrease any such valuation or correct any assessment that is complained of. In addition, it may order a reassessment of any parcel by the original assessing officer, typically the county auditor.**
- 2. The BoR is considered to be a quasi-judicial body. The BoR hears evidence, bases its decisions on that evidence, and may interpret applicable statutes. But unlike traditional courts when decisions of the BoR are appealed to the Ohio Board of Tax Appeals (“BTA”) or a Common Pleas Court the BoR itself is made a party to those proceedings.**



Composition (ORC 5715.02)



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #251725

Ohio Revised Code

Section 5715.02 Members of county board of revision - hearing board - quorum
- power to administer oaths.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

The county treasurer, county auditor, and a member of the board of county commissioners selected by the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may appoint one qualified employee from the official's office to serve in the official's place and stead on each such board for the purpose of hearing complaints as to the value of real property only, each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections 5715.08 to 5715.20 of the Revised Code. Any decision by a hearing board shall be the decision of the board of revision.

A majority of a county board of revision or hearing board shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board, whether elected officials or appointees, to exercise all the powers thereof so long as a majority remains.

Each member of a county board of revision or hearing board may administer oaths.

- **County Treasurer or representative**
- **(1) County Commissioner or representative**
- **County Auditor, as Secretary or representative**



Alternates (ORC 3.06)



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COMMISSION
DOCUMENT #237959

Ohio Revised Code

Section 3.06 Deputies, clerks - blanket bonds.

Effective: January 9, 1961

Legislation: House Bill 1 - 104th General Assembly

(A) A deputy, when duly qualified, may perform any duties of his principal. A deputy or clerk, appointed in pursuance of law, holds the appointment only during the pleasure of the officer appointing him. The principal may take from his deputy or clerk a bond, with sureties, conditioned as set forth in this section. The principal is answerable for the neglect or misconduct in office of his deputy or clerk .

(B) Notwithstanding the provisions of any other law requiring an official bond to be conditioned substantially to the effect that an officer, clerk, or employee will faithfully perform his duties, in lieu thereof, with the consent and approval of the officer or governing body authorized to require the bond, any department or instrumentality of the state or any county, township, municipal corporation, or other subdivision or board of education or department or instrumentality thereof, may procure a blanket bond from any duly authorized corporate surety covering officers, clerks, and employees other than:

(1) Treasurers or tax collectors by whatever title known;

(2) Any officer, clerk, or employee required by law to execute or file an individual official bond to qualify for office or employment.

(C) Such blanket bond shall indemnify against losses through one of the following conditions:

(1) The failure of the officers, clerks, and employees covered thereunder faithfully to perform their duties or to account properly for all moneys or property received by virtue of their positions or employment;

(2) Fraudulent or dishonest acts committed by the officers, clerks, and employees covered thereunder.



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Any such blanket bond shall be approved as to its form and sufficiency of the surety by the officer or governing body authorized to require it. The premium of any such blanket bond shall be paid as provided in section 3929.17 of the Revised Code.

- **Deputy or clerk may perform any duty of his/her principal.**
- **See OAG Opinions 2006-034, 2006-042, 2016-024, and 2016-028**



Hearing Boards (ORC 5715.02)



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #251725

Ohio Revised Code

Section 5715.02 Members of county board of revision - hearing board - quorum
- power to administer oaths.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

The county treasurer, county auditor, and a member of the board of county commissioners selected by the board of county commissioners shall constitute the county board of revision, or they may provide for one or more hearing boards when they deem the creation of such to be necessary to the expeditious hearing of valuation complaints. Each such official may appoint one qualified employee from the official's office to serve in the official's place and stead on each such board for the purpose of hearing complaints as to the value of real property only, each such hearing board has the same authority to hear and decide complaints and sign the journal as the board of revision, and shall proceed in the manner provided for the board of revision by sections 5715.08 to 5715.20 of the Revised Code. Any decision by a hearing board shall be the decision of the board of revision.

A majority of a county board of revision or hearing board shall constitute a quorum to hear and determine any complaint, and any vacancy shall not impair the right of the remaining members of such board, whether elected officials or appointees, to exercise all the powers thereof so long as a majority remains.

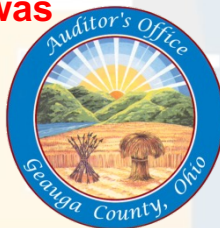
Each member of a county board of revision or hearing board may administer oaths.

- **(1) Qualified employee on one or more hearing boards.**
- **May hear complaints as to the value of real property ONLY.**



Complaints (ORC 5715.11 & 5715.19)

- 1) Filed on or before March 31st of the ensuing tax year or the date of closing for the 1st half of real property tax collection for the current year, whichever is later.
- 2) Any stakeholder may file (persons owning real property; their appraisers, real estate agents, or assessor; firm, company, association, partnership, member, trust, officer, salaried employee, BoCC, BoTT, BoE, Prosecuting Attorney, County Treasurer, Mayor, Legislative Authority, etc).
- 3) Valuation changes of +/- \$50,000 (\$17,500 assessed value) or more require notice to BoE of affected school district.
- 4) May only file once per interim period, unless change is due to arm's length sale, casualty, improvement, +/- 15% or more change of occupancy.
- 5) Must hear and render decision within 180 days after the last date permitted to file.
- 6) Determination relates back to lien or recoupment were charged or liability was determined.



BoR Oversight (Appeals)

BoR decisions may be appealed to the Ohio Board of Tax Appeals (ORC 5717.01) or through the County Court of Common Pleas (ORC 5717.05).

Decisions by the BTA or Common Pleas may be appealed to the Ohio Supreme Court per (ORC 5717.04).



The BoR Hearing

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ndow).

Grantee or Representative Must Complete All Questions in This Section. See instructions on reverse.

1. Grantor's name _____ Phone _____

2. Grantee's name _____ Phone _____
 Grantee's address _____

3. Address of property _____

4. Tax billing address _____

5. Are there buildings on the land? Yes No If yes, check type:
 1, 2 or 3 family dwelling Condominium Apartment: No. of units _____
 Manufactured (mobile) home Farm buildings Other _____
 If land is vacant, what is intended use? _____

6. Conditions of sale (check all that apply) Grantor is relative Part interest transfer Land contract
 Trade Life estate Leased fee Leasehold Mineral rights reserved Gift
 Grantor is mortgagee Other _____

7. a) New mortgage amount (if any).....\$ _____
 b) Balance assumed (if any).....\$ _____
 c) Cash (if any).....\$ _____
 d) Total consideration (add lines 7a, 7b and 7c).....\$ _____
 e) Portion, if any, of total consideration paid for items other than real property\$ _____
 f) Consideration for real property on which fee is to be paid (7d minus 7e)\$ _____
 g) Name of mortgagee _____
 h) Type of mortgage Conv. F.H.A. V.A. Other _____
 i) If gift, in whole or part, estimated market value of real property.....\$ _____

8. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person or surviving spouse homestead exemption for the preceding or current tax year? Yes No If yes, complete form DTE 101.

9. Has the grantor indicated that this property qualified for current agricultural use valuation for the preceding or current tax year? Yes No If yes, complete form DTE 102.

10. Application for owner-occupancy (2.5% on qualified levies) reduction. (**Notice:** Failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed.) Will this property be grantee's principal residence by Jan. 1 of next year? Yes No If yes, is the property a multi-unit dwelling? Yes No

I declare under penalties of perjury that this statement has been examined by me and to the best of my knowledge and belief it is a true, correct and complete statement.

 Signature of grantee or representative Date _____

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The BoR Hearing

- 1) **Arm's-length sale in the open market is best value indicator.**
 - DTE-100 conveyance form versus sales documentation.
- 2) **Legitimate appraisals are highly considered in valuation.**
 - State Licensed and certified appraiser of current status.
 - Should be able to cross-examine appraiser.
 - Don't be afraid to challenge appraiser with details of inspection.
 - It helps to know the property.
- 3) **Deferred maintenance considerations.**
 - Photos, videos, appraiser inspections are valuable.
 - Site visit to confirm whenever possible.
- 4) **Extraneous and tangential**
 - Odors, noise, neighbor nuisances, etc.
- 5) **Must hear and render decision within 180 days after the last date permitted to file.**
- 6) **Determination relates back to lien or recoupment were charged or liability was determined.**



Other Important Stuff


- 1) Each BoR should have adopted Rules of Procedures for the Board. These Rules set the tone, due process, and requirements for filing a complaint.
- 2) Board generally authorizes someone to negotiate settlements on its behalf, typically the County Auditor.
- 3) Board authorizes an appraiser or appraisal company to assist in the assessment.
- 4) Informal settlement agreements and stipulation agreements must be approved by the BoR.
- 5) Dismissed appeals require BoR acceptance.
- 6) Schools can lawfully cut private deals which result in dismissed appeals. These terms of these agreements can not be a basis for rejection of the dismissal.
- 7) The LLC loophole... (Columbus City Schools Board of Education v Franklin County Board of Revision – Palmer House Borrower LLC)
- 8) The BoR sets property values NOT property taxes!

UNDERSTANDING
PROPERTY VALUE APPEALS



Thank You

Questions?



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