

RECORD OF PROCEEDINGS
MUNSON TOWNSHIP TRUSTEES REGULAR

Minutes of

Meeting

BEAR GRAPHICS 800-325-8094 FORM NO. 10148

Held Tuesday, August 23, 20 22

Vice Chair Irene McMullen called the Trustees Regular meeting to order at 6:30pm with Trustee Andy Bushman and Fiscal Officer Todd Ray present. Ms. McMullen led the Pledge of Allegiance.

Ms. McMullen stated that the Trustees had warrants to sign. The Trustees signed warrants 18918 through 18943 dated 8/23/22, totaling \$10,320.93. The Trustees signed the 8/19/2022 bi-weekly payroll EFT vouchers 178 through 185, totaling \$9,664.09.

Minutes

Andy Bushman moved to approve the minutes of the Trustees Regular Meeting Tuesday, August 9, 2022, as presented. Irene McMullen seconded; with a unanimous vote, 2-0, the motion carried.

FIRE DEPARTMENT

Munson Fire Chief Mike Vatty reported that two scheduled upgrades to the Fire Station are under way. Flooring upgrades in the station entry-way are scheduled to begin, and the power garage door opener for the garage behind the station has been installed. He reported that with the schools reopening, fire and safety inspections at the buildings have been completed. Emergency medical service coverage for all football games at Notre Dame-Cathedral Latin High School have been planned and scheduled at the request of the school. The Perry Nuclear Power Plant has planned and scheduled an Emergency Response drill for the entire area for late September and includes Munson, with Munson Fire Department responsible for a Care Center at Notre Dame.

Chief Vatty revisited the topic of coordinating Zoning and County Auditor communications and actions so that Township properties that are granted variances for commercial uses are taxed at the appropriate real estate tax rate. He believes these properties are undervalued when the Auditor's assessment is not updated after new construction, and therefore cost the Township uncollected tax revenue. Andy Bushman indicated that communication between the Board of Trustees and the Auditor's office is ongoing and a resolution may be worked out.

Public Comment

Ms. McMullen called for any public comment from meeting attendees. Resident Rich Ferlin made a statement that the completed repaving of Fowlers Mill Road looks good, but the re-striping of the road did not extend to include the north section that was not resurfaced, and the striping is very faded.

ROAD DEPARTMENT

Road Superintendent Kirk Walker updated the Trustees on repairs being made to two of the older trucks in the Road Department fleet. Mr. Walker also reported that he is seeking cost estimates for underground wiring related to a surveillance camera installation to discourage vandalism at Munson Township Park. If the Trustees choose to go ahead with the project, he preferred the work be done in dry weather.

TOWNSHIP BUSINESS

Mr. Bushman noted that a volunteer member of one of the Township boards had inquired about the possibility of getting email account for board members and the Road Department employees within the Township email system. Mr. Bushman said he would look into this.

FISCAL OFFICER

Scholarship Fund

Fiscal Officer Todd Ray explained that he had been in consultation with the Auditor of State office and the Geauga County Auditor's office, and following their guidance, he was requesting Board authorization to execute a series of actions necessary to complete the establishment of the new Special Revenue Fund for scholarships. The first action would authorize the Fiscal Officer to move the balance of the scholarship account in the General Fund over to the new Fund 2902. The second action would authorize the Fiscal Officer to reallocate current year

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revenue receipts that had been deposited into the General Fund scholarship account, placing those receipts in the new Fund 2902. The third action would authorize the required certification and appropriation of funds in the new Fund 2902, along with additional money received in the General Fund and the Coronavirus Relief Fund (American Rescue Plan Act funding).

Resolution 2022-32: Authorization of a Fund Balance Adjustment

Andy Bushman moved to approve Resolution 2022-32, a Fund Balance Adjustment between the General Fund and the Scholarship Fund in the amount of \$957.30. Irene McMullen seconded. Motion carried with a unanimous 2-0 vote. [The resolution is included on a separate page as part of the minutes.]

Resolution 2022-33: Authorization to Reallocate Receipts

Andy Bushman moved to approve Resolution 2022-33, authorizing receipt reallocations between the General Fund and the Scholarship Fund. Irene McMullen seconded. Motion carried with a unanimous 2-0 vote. [The resolution is included on a separate page as part of the minutes.]

Resolution 2022-34: Certification and Appropriation of Additional Funds

Andy Bushman moved to approve Resolution 2022-34, to request the County Auditor to certify and appropriate additional funds in the General Fund, the Coronavirus Relief Fund, and the Scholarship Fund. Irene McMullen seconded. Motion carried with a unanimous 2-0 vote. [The resolution is included on a separate page as part of the minutes.]

Resolution 2022-35 / Amounts and Rates

A motion to approve Resolution 2022-35 was made by Andy Bushman and seconded by Irene McMullen to accept the amounts and rates as determined by the budget commission and to authorize the necessary tax levies and certify them to the county auditor, with a unanimous vote. Motion carried. [The resolution is included on a separate page as part of the minutes.]

Scholarships

Irene McMullen moved to approve the payment of \$5,500 in scholarships, recommended by the Scholarship Committee and accepted by the Trustees, upon receiving the new certificate of funds from the County Auditor. Andy Bushman seconded. With a unanimous vote the motion carried. The scholarship checks are each made payable to the educational institution where the recipients are enrolled.

Other Business

No topics were presented.

Outside meetings

No outside meetings reported.

Public Comment

Resident Rich Ferlin noted that he attended Munson Township's budget hearing with the Budget Commission and was pleased that the Commission members commented on the quality of the budget and supporting documents that Munson Township submitted.

Resident Glen Kinter inquired about the progress and planning for the ditching and paving work on Sherman Road. Trustee Bushman noted that some of the work is ongoing by the Township Road Department. Irene McMullen reported that the County Engineer's office is working on plans for the project, to be completed in 2023.

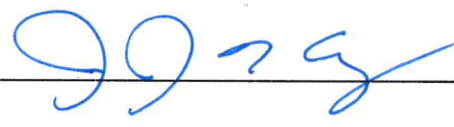
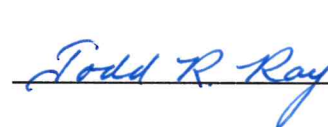
Encumbrances

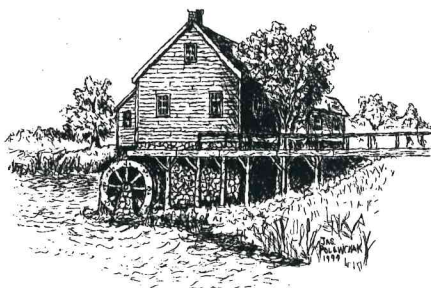
Andy Bushman moved to approve the encumbrance sheet as written. Irene McMullen seconded; motion carried with a unanimous vote.

Davey Group	Stream Restoration project covenant	\$5,000.00
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Motion to Adjourn

Andy Bushman moved to adjourn the meeting at 7:03pm. Irene McMullen seconded; motion carried with a unanimous vote.

	Chairman		Fiscal Officer
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Munson Township

12210 Auburn Road, Chardon OH 44024-9454
Phone: (440) 286-9255 Fax: (440) 286-1180

Resolution 2022-32

A RESOLUTION AUTHORIZING A FUND BALANCE ADJUSTMENT

Be it resolved by the Trustees of Munson Township, in a regular session on the 23rd day of August, 2022, with the following members present, Andrew J. Bushman, and Irene H. McMullen, that
Andrew Bushman moved the adoption of the following resolution:

Whereas, Munson Township currently places proceeds from its Township sponsored Flea Markets and Community Picnic, as well as donations from local residents and businesses for scholarships in the General Fund, in a revenue account for the purpose of scholarships; and

Whereas, funds received for the purpose of awarding scholarships are restricted, and

Whereas, in the recently completed audit of Munson Township financial statements, independent auditing firm Charles E. Harris & Associates, after consultation with Ohio Auditor of State, determined that the Township should not segregate restricted donations and revenue within the unrestricted General Fund; and

Whereas, Charles E. Harris & Associates, after consultation with Ohio Auditor of State, has advised Munson Township to establish a Special Revenue Fund for Scholarships, for the tracking of revenues and expenditures relating to the restricted and particular purpose of scholarships, and

Whereas, Munson Township submitted a request to the Ohio Auditor of State to establish said Special Revenue Fund, and the request was approved for Special Revenue Fund 2902 Scholarships, and

Whereas the scholarships account balance in the General Fund was \$957.30 as of January 1, 2022,

Now, therefore, be it resolved, that the Board of Township Trustees of Munson Township shall

- 1) Authorize the Fiscal Officer to execute a negative Fund Balance Adjustment for the General Fund in the amount of \$957.30, and
- 2) Authorize the Fiscal Officer to execute a positive Fund Balance Adjustment for the Special Revenue Fund 2902 - Scholarships in the amount of \$957.30.

The Fund Balance Adjustments shall be made effective January 1, 2022, establishing a beginning balance of \$957.30 in Special Revenue Fund 2902 - Scholarships in 2022.

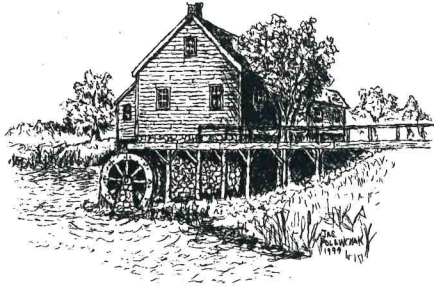
Irene McMullen seconded the motion, and the roll being called resulted as follows:

Andrew J. Bushman, fe voting

James J. McCaskey, _____
Irene H. McMullen, yes
Irene H. McMullen

Attest: Todd R. Ray, August 23, 2022

Todd R. Ray, Fiscal Officer



Munson Township

12210 Auburn Road, Chardon OH 44024-9454
Phone: (440) 286-9255 Fax: (440) 286-1180

Resolution 2022-33

A RESOLUTION AUTHORIZING REALLOCATION OF RECEIPTS

Be it resolved by the Trustees of Munson Township, in a regular session on the 23rd day of August, 2022, with the following members present, Andrew J. Bushman, and Irene H. McMullen, that

Andrew Bushman moved the adoption of the following resolution:

Whereas, to date, Munson Township has received donations from local residents and businesses, along with fundraising revenue from the Township Flea Market, and recorded these receipts in the revenue account line in the General Fund set aside for the purpose of scholarships; and

Whereas, Munson Township has followed directions from Independent Private Accounting firm Charles E. Harris & Associates and the Ohio Auditor of State, and established a Special Revenue Fund for Scholarships, for the tracking of revenues and expenditures relating to the restricted and particular purpose of scholarships, and

Whereas Munson Township has been advised to reassign these receipts to the newly created Special Revenue Fund 2902, Scholarships,

Now, therefore, be it resolved, that the Board of Township Trustees of Munson Township authorize the Fiscal Officer to execute the reallocation of receipts for 2022 scholarship donations and fundraising revenue from the General Fund to Special Revenue Fund 2902.

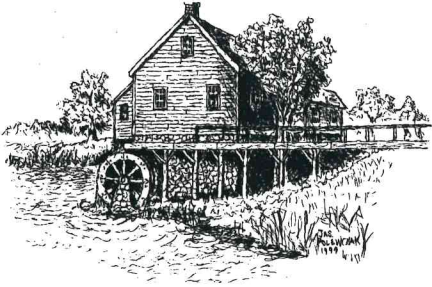
Irene McMullen seconded the motion, and the roll being called resulted as follows:

Andrew J. Bushman, voting yes

James J. McCaskey, _____

Irene H. McMullen, yes
Irene H. McMullen

Attest: Todd R. Ray, August 23, 2022
Todd R. Ray, Fiscal Officer



Munson Township

12210 Auburn Road, Chardon OH 44024-9454
Phone: (440) 286-9255 Fax: (440) 286-1180

Resolution 2022-34

A RESOLUTION REQUESTING CERTIFICATION AND APPROPRIATION OF ADDITIONAL FUNDS

Be it resolved by the Trustees of Munson Township, in a regular session on the 23rd day of August, 2022, at the Munson Township office, with the following members present, Andrew J. Bushman and Irene H. McMullen, and that

Andrew Bushman moved the adoption of the following resolution:

That the 2022 Budget and Permanent Appropriation be amended, as follows:

Revenues to be Certified

To request the Budget Commission to certify additional revenues:

In the Special Revenue Fund 2902 Scholarships, after establishing a beginning balance of \$957.30 by a Fund Balance Adjustment effective January 1, 2022, and receipts reallocated from the General Fund to Fund 2902, total revenues collected in the amount of \$4,542.70, for a total certification of \$5,500.00.

In the General Fund: total revenue collected, \$35,000.00 for sale of fixed assets, ambulance,

In the Coronavirus Relief Fund 2273 (ARPA): total revenue collected \$349,319.66

Permanent Appropriation:

In Special Revenue Fund 2902 Scholarships, establish appropriations of \$5,500.00, to be placed in

2902-990-990-9751 Other- other financing, uses {scholarships.}

In the General Fund, increase appropriations of \$50,000.00, to be placed as follows:

\$35,000.00 to 1000-220-360-0000 Contracted services, Fire Department

\$15,000.00 to 1000-930-930-0000 Contingencies

In the Coronavirus Relief Fund 2273, increase appropriations of \$349,319.66, to be placed in
2273-290-599-0000 Other, other expenses.

Irene McMullen seconded the motion and the roll being called, resulted as follows:

Andrew J. Bushman, yes Voting

James J. McCaskey

Irene H. McMullen, yes
Irene H. McMullen

Attest: Todd R. Ray, August 23, 2022
Todd R. Ray, Fiscal Officer

RESOLUTION 2022-35

Original

Original or Amended

Tax Year 2022 (2023 Collection Year)

**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)

Taxing District Authority

Revised Code, Secs 5705.34, 5705.35

The Board of Trustees of Munson Township, of Geauga County, Ohio met in Regular session on the
23 day of August, 2022 at the office of Munson Township
Regular or Special

with the following members present:

Andrew J. Bushman

James J. McCaskey

Irene H. McMullen

Mr. Andrew Bushman moved the adoption of the following Resolution:

RESOLVED, By the Board of Trustees of Munson Township Geauga County, Ohio in accordance
with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year
commencing on January 1st, 2023; and

WHEREAS, The Budget Commission of Geauga County, Ohio has certified its action thereon to this
Board together with an estimate by the County Auditor for the rate of each tax necessary to be levied by
this Board, and what part thereof is without, and what part within the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Trustees of Munson Township, of Geauga County, Ohio that the amounts
and rates, as determined by the Budget Commission in its certification, be and the same are hereby
accepted and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Township the rate of each tax
necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITORS ESTIMATED TAX RATES				
FUND	Amount to Be Derived from Levies Inside 10 Mill Limitaion	Amount Approved by Budget Commission Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to Be Levied	
			Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I	Column II	III	IV
General Fund	\$539,679.00		2.00	
Road and Bridge Fund	\$269,839.00	\$644,701.00	1.00	4.85
Fire OP & APP Fund		\$1,519,660.00		6.35
TOTAL	\$809,518.00	\$2,164,361.00	3.00	11.20

SCHEDULE B LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES				
FUND			Maximum Rate Authorized to be Levied	County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column II)
Road and Bridge Levy	1976	levy authorized by voters on: November 5, 2019	2.10	\$135,182.00
not to exceed	5	years		
Road and Bridge Levy	1994	levy authorized by voters on: November 6, 2018	2.00	\$330,692.00
not to exceed	5	years		
Fire Levy Fund	1994	levy authorized by voters on: November 6, 2018	5.00	\$107,475.00
not to exceed	5	years		
Fire Levy Fund	2005	levy authorized by voters on: November 5, 2019	1.75	\$409,423.00
not to exceed	5	years		
Road and Bridge Levy	2007	levy authorized by voters on: November 2, 2021	0.75	\$178,827.00
not to exceed	5	years		
Fire Levy Fund	2008	levy authorized by voters on: November 6, 2018	1.00	\$238,436.00
not to exceed	5	years		
Fire Levy Fund	2012	levy authorized by voters on: November 6, 2012	1.00	\$238,436.00
not to exceed	Continuing	years		
Fire Levy Fund	2021	levy authorized by voters on: November 3, 2020	1.95	\$525,890.00
not to exceed	Continuing	years		
		levy authorized by voters on: _____		
not to exceed		years		
		levy authorized by voters on: _____		
not to exceed		years		
		levy authorized by voters on: _____		
not to exceed		years		
		levy authorized by voters on: _____		
not to exceed		years		
		levy authorized by voters on: _____		
not to exceed		years		

and be it further

RESOLVED, That the Clerk of this Board be and is hereby directed to certify a copy of the Resolution to the County Auditor of said County.

Mrs. Irene McMullen seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr. Bushman Ye

Mr. McCaskey Ye

Mrs. McMullen YES

Adopted the 23 day of August, 2022

Attest:

Todd R. Ray
Fiscal Officer of the Board of Township Trustees of

Munson Township

Geauga County, Ohio

The State of Ohio Geauga County, ss.

WITNESS my signature, this 23 day of August 2022

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

No. 2022-31

**BOARD OF TOWNSHIP TRUSTEES,
MUNSON 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
AUDITOR.**

(Board of Township Trustees)

Adopted August 23, 2022

Todd R. Ray
Township Fiscal Officer

Filed

County Auditor

By _____
Deputy Auditor