

REGULAR SESSION DECEMBER 28, 2022

This day the Board of Morrow County Commissioners met in their office at 80 North Walnut St., Ste. A, Mt. Gilead, Ohio with the following members present: Mr. Abraham, Mr. Whiston and Mr. Siegfried

County Staff: Jamie Brucker, Director of Operations

Public in attendance: Jon Mason

The meeting was opened with prayer and pledge of allegiance to the flag, and then called to order by Mr. Siegfried, who then proceeded with the business at hand. The following matters came before the Board for their consideration and approval.

**IN THE MATTER OF
APPROVAL OF THE MINUTES
OF REGULAR SESSION OF DECEMBER 21, 2022: 22-R-1013**

Mr. Whiston made a motion to approve the minutes of regular session of December 21, 2022, as recorded in the Commissioners Journal # 50.

Mr. Abraham duly seconded this motion

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL OF BILLS FOR PAYMENT: 22-R-1014**

Mr. Siegfried made a motion to approve payment of bills numbered 1 through 24 submitted by the Morrow County Auditor’s office.

Mr. Abraham duly seconded this motion

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
PAY-INS: 22-R-1015**

The following pay-ins were made to Patricia K. Davies, Morrow County Auditor:

Receipt Batch #3125 Payments received from Johnsville customers for sewer fund 5100 \$339.20
Payments received from Somoco customers for sewer fund 5110 \$1,848.93

Receipt# 223240 Payment from Inmate Calling Solutions for phone commissary –Sheriff 2901-1020-420204 \$2,213.82 and general fund 1000-1020-420204 \$390.68

Receipt# 223241 Payment from Congress Twp and South Bloomfield Twp for EMA 2012-1050-450525 \$3,439.50

Receipt Batch #3129 Payments received from Chesterville customers for sewer fund 5159 \$240.00
Payments received from Johnsville customers for sewer fund 5100 \$240.00
Payments received from Somoco customers for sewer fund 5110 \$1,537.57

Receipt Batch #3134 Payments received from Chesterville customers for sewer fund 5159 \$1,290.38
Payments received from Johnsville customers for sewer fund 5100 \$180.00
Payments received from Ketterman customers for sewer fund 5121 \$167.44
Payments received from Somoco customers for sewer fund 5110 \$155.20

Receipt# 223258 Payment from Sims Bros for scrap metal 1000-1070-480830 \$42.41

**IN THE MATTER OF
ANNUAL COUNTY HIGHWAY SYSTEM MILEAGE CERTIFICATION: 22-R-1016**

WHEREAS, as certified by the Board of County Commissioners and/or reported by the Director of Transportation in accordance with the provisions specified in Section 4501.04 of the Ohio

Revised Code, the total certified mileage, at the end of calendar year 2021, in Morrow County was 376.078 miles; and

WHEREAS, after consideration of all mileage adjustments during Calendar Year 2022 and determine the net increase due to a manual mileage adjustment due to a rounding error, Mr. Whiston made a motion to hereby certify a total of 376.078 miles of public road in Morrow County.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
JOURNAL ENTRY ON REAPPOINTMENT OF
DIXIE SHINABERRY AS MORROW COUNTY PARK COMMISSIONER: 22-R-1017**

WHEREAS, the term of Park Commissioner Dixie Shinaberry will expire as of December 31, 2022, and whereas, Dixie Shinaberry is willing to serve another term as Park Commissioner for a three year term;

IT IS THEREFORE, pursuant to Section 1545.05 of the Ohio Revised Code, Dixie Shinaberry is hereby appointed by this Court to serve a three (3) year term on the Morrow County Park District Board of Commissioners, upon taking the appropriate oath and being properly bonded. Said term shall commence January 1, 2023, and shall conclude on December 31, 2025.

s/Tom C. Elkin, Probate Judge
December 20, 2022

s/Robert C. Hickson, Jr., Probate Judge
December 20, 2022

**IN THE MATTER OF
APPROVAL TO ADD GRACE WALKER AS ADMINISTRATOR FOR SAM
REGISTRATION AND MANAGEMENT FOR MORROW COUNTY COMMISSIONERS AND
APPROVAL FOR CHAIRMAN TO SIGN: 22-R-1018**

Mr. Abraham made a motion to approve appointing Grace Walker as administrator for SAM registration and management for the Morrow County Commissioners and approval for Chairman Timothy R. Siegfried to sign.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
APPROVAL TO RECESS SESSION: 22-R-1019**

Mr. Siegfried made a motion to recess session at 9:06 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
APPROVAL TO RETURN TO REGULAR SESSION: 22-R-1020**

Mr. Siegfried made a motion to return to regular session at 10:01 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
RESOLUTION DECLARING THE IMPROVEMENT TO CERTAIN REAL PROPERTY
LOCATED IN MORROW COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING
SUCH IMPROVEMENT TO BE EXEMPT FROM REAL PROPERTY TAXATION;**

REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE REAL PROPERTY; AND ESTABLISHING A REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS: 22-R-1021

Mr. Whiston made a motion to approve the following resolution:

**COUNTY OF MORROW, OHIO
RESOLUTION NO. 22-R-1021**

DECLARING THE IMPROVEMENT TO CERTAIN REAL PROPERTY LOCATED IN MORROW COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH IMPROVEMENT TO BE EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE REAL PROPERTY; AND ESTABLISHING A REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS.

WHEREAS, private property owners intend to develop several separate parcels as commercial properties known on the Effective Date as Parcel Numbers A01-001-00-343-04, A01-001-00-341-03, A01-001-00-341-00, A01-001-00-343-00, M34-001-00-321-00, M34-001-00-321-01, M34-001-00-323-00, M34-001-00-326-00, M34-001-00-320-00, M34-001-00-322-01, M34-001-00-324-01, M34-001-00-322-00, A01-001-00-342-02, A01-001-00-342-03, A01-001-00-341-02, and A01-064-00-005-00 in the records of the Office of the Auditor of Morrow County, Ohio (the "County Auditor") (the "Parcels") located within the territorial boundaries of Morrow County, Ohio (the "County") at 744 State Route 61, Marengo, Ohio 43334 (as depicted and described in Exhibit A attached hereto and incorporated herein by this reference, the "TIF Site"); and

WHEREAS, the development of commercial improvements in the County will benefit the County and its residents by creating and preserving employment opportunities in the County, improving the economic climate of the County, enlarging the property tax base, enhancing County sales tax revenues, and stimulating collateral development in the County; and

WHEREAS, by providing public infrastructure improvements, as that term is defined in Ohio Revised Code Sections 5709.40(A)(7) and 5709.77(H) (as more fully described on Exhibit B attached hereto and incorporated herein by this reference, the "Public Infrastructure Improvements"), the County may facilitate the development of commercial improvements for the benefit of the TIF Site, including, without limitation, by facilitating the financing, acquisition, and construction of the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.77, 5709.78, 5709.79, and 5709.80 provide for the use of county tax increment financing to pay the costs of Public Infrastructure Improvements, which costs may include, without limitation: (i) the payment for or reimbursement of costs of the Public Infrastructure Improvements incurred by the County or any other public or private party in cooperation with the County, and (ii) payment of debt service charges, scheduled administrative expenses, and scheduled reserve fund deposits for any debt incurred to finance the costs of the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.77, 5709.78, 5709.79, and 5709.80 provide that this Board of Commissioners may, among other things, (a) declare the improvement to real property located in the County to be a public purpose, thereby exempting such improvement from real property taxation for a period of time, (b) specify public infrastructure improvements to be made to benefit those parcels, provide for the making of service payments in lieu of taxes by the owner or owners thereof, and (c) establish a redevelopment tax equivalent fund into which such service payments shall be deposited; and

WHEREAS, the County desires to grant a one hundred percent (100%) exemption from real property taxation for a period of thirty (30) years (the "TIF Exemption") for the improvement to the TIF Site (as defined in Section 1 hereof, the "Improvement"); and

WHEREAS, the County has determined that it is necessary and appropriate and in the best interests of the County to require the owners of the parcels included in the TIF Site and their successors and assigns (collectively,

with their successors and assigns, as owners of the TIF Site, the "Owners") to make service payments in lieu of taxes (as defined in Section 1 hereof, the "Service Payments") with respect to the Improvement pursuant to Ohio Revised Code Section 5709.79; and

WHEREAS, the Highland Local School District (the "School District") and the Tri-Rivers Career Center (the "Joint Vocational School District") have each received notice of the TIF Exemption and the proposed text of this Resolution and have waived any remaining notice period, all in accordance with Ohio Revised Code Sections 5709.78(C), 5709.78(G) and 5709.83, and the School District has approved the exemption percentage and term of the TIF Exemption, all in accordance with Ohio Revised Code Section 5709.78(C).

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the County of Morrow, Ohio that:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.78(A), this Board of Commissioners hereby finds and determines that one hundred percent (100%) of the increase in assessed value of each parcel comprising the TIF Site (the "Exempted Property") subsequent to the effective date of this Resolution (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Ohio Revised Code Section 5709.77(D)) is declared to be a public purpose, and shall be exempt from real property taxation for a period commencing with the tax year to be specified in the DTE-24 exemption application to be filed with respect to a specific parcel comprising the Exempted Property, but in no case later than the tax year commencing on January 1, 2030 (for collection beginning no later than in the year 2031), in which an Improvement to such parcel first appears on the tax list and duplicate of real and public utility property and ending on the earlier of (a) the thirtieth (30th) anniversary after the commencement of the TIF Exemption with respect to such parcel, or (b) the date on which the Public Infrastructure Improvements are paid for in full. After the TIF Exemption becomes effective, such TIF Exemption shall apply with respect to any parcel when the Improvement to such parcel is made and an exemption therefor is claimed in the manner provided for hereinabove.

SECTION 2. Payment of Service Payments. As provided in Ohio Revised Code Section 5709.79, but only after the TIF Exemption is effective, the Owner of a parcel comprising Exempted Property shall be required to, and shall make, service payments in lieu of taxes with respect to the Improvement allocable thereto to the County Treasurer on or before the final due dates for payment of real property taxes. Each service payment in lieu of taxes shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against such parcel as if it were not exempt from taxation pursuant to Section 1 hereof. If any reduction in the levies otherwise applicable to such parcel is made by the County budget commission under Ohio Revised Code Section 5705.31, the amount of the service payment in lieu of taxes shall be calculated as if the reduction in levies had not been made. Any late payments of service payments in lieu of taxes shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto (the "Penalties and Interest"). Each Owner shall make any other payments in respect of such parcel which are received by the County Treasurer in connection with any reduction required by Ohio Revised Code Section 319.302, as the same may be amended from time to time, or any successor provisions thereto (the "Property Tax Rollback Payments," together with the service payments in lieu of taxes and the "Penalties and Interest," are collectively referred to herein as the "Service Payments"). The Service Payments shall be allocated and distributed in accordance with Section 3 hereof.

SECTION 3. Creation of TIF Fund; Application of Service Payments. This Board of Commissioners hereby establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.80, a Redevelopment Tax Equivalent Fund, into which the County Treasurer shall deposit the Service Payments collected from the Exempted Property not required to be distributed to the School District and the Joint Vocational School District pursuant to this Resolution. The County Treasurer may create one or more accounts or sub-accounts within such fund as appropriate to distinguish the Service Payments received with respect to the TIF Exemption established pursuant to this Resolution from any tax increment financing programs that may be established by the County in the future and as are necessary to account for payment of the costs of the Public Infrastructure Improvements, including any reimbursement payments to any fund of the County from which costs of the Public Infrastructure Improvements are paid for the reimbursement of such costs and debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. As used in this Resolution, "TIF Fund" shall refer to the specific fund or account that receives the Service Payments provided for in this Resolution.

The County Treasurer is requested to and shall distribute the Service Payments and the Property Tax Rollback Payments as follows: (i) to the School District and the Joint Vocational School District, an amount equal to the amounts the School District and Joint Vocational School District would have

received as real property tax payments (including the applicable portion of any Property Tax Rollback Payments) derived from the Improvements to the Exempted Property located within the School District and Joint Vocational School Districts if the Improvements had not been exempt from taxation pursuant to this Resolution; (ii) to the County, all remaining amounts for further deposit into the TIF Fund for payment of costs of the Public Infrastructure Improvements.

The TIF Fund shall be maintained in the custody of the County and shall receive all distributions of Service Payments required to be made to the County, as described in this Resolution. Those Service Payments received by the County with respect to the Exempted Property, after the required payments have been made to the School District and Joint Vocational School District, shall be used at the discretion of the County solely for the purposes authorized in Ohio Revised Code Sections 5709.77, 5709.78, 5709.79, and 5709.80, including, but not limited to, paying any costs of the Public Infrastructure Improvements, in a manner that is consistent with this Resolution. For purposes of this Resolution, "costs" of the Public Infrastructure Improvements payable from the TIF Fund shall also include the items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments to any fund of the County from which costs of the Public Infrastructure Improvements are paid for the reimbursement of such costs and debt service on any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the aforesaid purposes, after which time said TIF Fund shall be dissolved and any surplus funds remaining therein shall be transferred to the County's General Fund, all in accordance with Ohio Revised Code Section 5709.80.

SECTION 4. Public Infrastructure Improvements. This Board of Commissioners hereby designates the Public Infrastructure Improvements and Additional Public Infrastructure Improvements described in Exhibit B attached hereto as "public infrastructure improvements" (as such term is defined in Ohio Revised Code Sections 5709.40(A)(7) and 5709.77(H)) made, to be made, or in the process of being made, and that, once made, will directly benefit the TIF Site.

SECTION 5. Application for Real Property Tax Exemption and Remission. This Board of Commissioners further hereby authorizes and directs the President of the Board of Commissioners, the Director of Economic Development of the County, the County Auditor, the County Prosecutor, or other appropriate officers of the County, to sign and execute all documents and make such arrangements as are necessary and proper for collection of said Service Payments from the Owners of real property located in the TIF Site, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. This Board of Commissioners further hereby authorizes and directs each of the President of the Board of Commissioners, the Director of Economic Development of the County, the County Auditor, the County Prosecutor, or other appropriate officers of the County, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the County, which shall be established conclusively by their signatures thereon, and to prepare and sign all instruments and to take all other actions as may be necessary and appropriate to implement this Resolution.

SECTION 7. Non-Discriminatory Hiring Policy. In accordance with Ohio Revised Code Section 5709.832, this Board of Commissioners hereby determines that no employer located in the TIF Site shall deny any individual employment based solely on race, religion, sex, disability, color, national origin or ancestry.

SECTION 8. Notices. This Board of Commissioners hereby finds and determines that notice of this proposed Resolution has been delivered to all affected school districts, including the School District and the Joint Vocational School District, in accordance with Ohio Revised Code Sections 5709.78(G) and 5709.83, and hereby ratifies the giving of that notice.

Pursuant to Ohio Revised Code Section 5709.78, the Clerk of Board of Commissioners is hereby directed to deliver a copy of this Resolution to the Director of the Department of Development of the State of Ohio within fifteen (15) days after its adoption. On or before March 31 of each year that the exemption set forth in Section 1 hereof remains in effect, the Director of Economic Development of the County or other authorized officer of this County shall prepare and submit to the Director of Development Services of the State of Ohio the status report required under Ohio Revised Code Section 5709.78(H).

SECTION 9. Tax Incentive Review Council. The County has created the Morrow County Tax Incentive Review Council with the membership of that Council constituted in accordance with Ohio Revised Code Section 5709.85. That Council shall, in accordance with Ohio Revised Code Section 5709.85, review annually all exemptions from taxation resulting from the declarations set forth in this

Resolution and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 10. Open Meetings. This Board of Commissioners finds and determines that all formal actions of this Board of Commissioners and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board of Commissioners, and that all deliberations of this Board of Commissioners and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Ohio Revised Code Section 121.22.

SECTION 11. Effective Date. This Resolution shall be effective from and after the earliest period provided by law.

ATTEST:

s/Cheryl Heacock
Clerk of Board of Commissioners

SIGNED:

s/Tim Abraham, Commissioner
s/Tim Siegfried, Commissioner
s/Tom E. Whiston, Commissioner

APPROVED AS TO FORM:

s/Thomas Smith
County Prosecutor

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RECESS SESSION: 22-R-1022**

Mr. Siegfried made a motion to recess session at 10:05 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RETURN TO REGULAR SESSION: 22-R-1023**

Mr. Siegfried made a motion to return to regular session at 11:00 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL OF FINAL GENERAL FUND AND ALL FUNDS OUTSIDE GENERAL FUND
BUDGET APPROPRIATIONS FOR 2023: 22-R-1024**

WHEREAS, the Board of Morrow County Commissioners must approve budget appropriations each year pursuant to Ohio Revised Code 5705.38; and

WHEREAS, the Board of Commissioners held a public hearing this day, December 28, 2022 to discuss the final general fund budget appropriations;

THEREFORE, Mr. Whiston made a motion to approve the Final General Fund Appropriations in the amount of \$14,333,780.86 for fiscal year 2023 and the 2023 Budget Appropriations for all funds outside the general fund.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RECESS SESSION: 22-R-1025**

Mr. Siegfried made a motion to recess session at 11:23 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RETURN TO REGULAR SESSION: 22-R-1026**

Mr. Siegfried made a motion to return to regular session at 3:02 p.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL OF BILLS FOR PAYMENT# 2: 22-R-1027**

Mr. Siegfried made a motion to approve payment of bills numbered 1 through 2 submitted by the Morrow County Auditor’s office.

Mr. Whiston duly seconded this motion

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
RESOLUTION TO UNAPPROPRIATE FROM THE APPROPRIATED CERTIFIED MONIES
– END OF YEAR: 22-R-1028**

Mr. Siegfried made a motion to unappropriate from the appropriated certified monies as follows as requested by the Morrow County Budget Commission:

2016-0058-510120 (EMPLOYEE WAGES)	\$ 34,000.00
2016-0058-510211 (OPERS EMPLOYERS SHARE)	\$ 4,960.00
2016-0058-510213 (MEDICARE Employer Share)	\$ 518.00
2016-0058-510220 (HEALTH INSURANCE EMPLOYER SHARE)	\$ 1,300.00
2016-0058-510230 (WORKERS COMPENSATION)	\$ 497.00
2016-0058-510254 (MILEAGE REIMBURSEMENT)	\$ 50.00
2016-0058-520340 (CONFERENCE DUES AND FEES)	\$ 40.00
2016-0058-530342 (POSTAGE)	\$ 55.00
2016-0058-530360 (CONTRACTED SERVICES)	\$ 386.30
2016-0058-540410 (OFFICE SUPPLIES)	\$ 50.00
2016-0058-540490 (OTHER SUPPLIES AND MATERIALS)	\$ 500.00
2016-0058-550740 (EQUIPMENT/COMPUTERS/FURNITURE)	\$ 20,228.32
2016-0058-550745 (COMPUTER SOFTWARE)	\$ 7,500.28
2061-0160-510131 (DRIVER WAGES)	\$ 5,131.82
2061-0160-510220 (HEALTH INSURANCE EMPLOYER SHARE)	\$ 7,267.84
2061-0163-550740 (EQUIPMENT/COMPUTERS/FURNITURE)	\$ 15,600.00
2061-0164-530325 (VEHICLE MAINTENANCE & REPAIR)	\$ 3,800.00
2061-0164-540430 (VEHICLE MATERIALS/PARTS)	\$ 26,500.00
2061-0166-530323 (FACILITY REPAIRS & MAINTENANCE)	\$ 7,900.00
2061-0166-550730 (IMPROVEMENT OF SITES)	\$ 44,500.00
2061-0166-550740 (EQUIPMENT/COMPUTERS/FURNITURE)	\$ 23,400.00
2065-0161-510120 (EMPLOYEE WAGES)	\$ 3,399.48
2113-1113-530310 (PROFESSIONAL & TECHNICAL SERVICES)	\$ 8,500.00
2113-1113-530335 (PROGRAM SERVICES)	\$ 8,200.00
2152-1103-530335 (PROGRAM SERVICES)	\$ 1,935.10
2413-4313-530300 (PURCHASED SERVICES)	\$ 6,650.00
2446-4496-510130 (EMPLOYEE WAGES)	\$ 20,000.00
2446-4496-510220 (HEALTH INSURANCE EMPLOYER SHARE)	\$ 7,500.00

2448-4447-510120 (EMPLOYEE WAGES)	\$ 14,000.00
2448-4447-510220 (HEALTH INSURANCE EMPLOYER SHARE)	\$ 10,000.00
2610-6100-510120 (EMPLOYEE WAGES)	\$ 4,300.00
2610-6100-510211 (OPERS EMPLOYERS SHARE)	\$ 600.00
2610-6100-530335 (PROGRAM SERVICES - INCENTIVES)	\$ 1,000.00
2610-6100-540400 (SUPPLIES & MATERIALS)	\$ 472.00
2610-6100-540420 (DRUG TESTING SUPPLIES)	\$ 1,600.00
2924-9224-530318 (INMATE MEDICAL)	\$ 40,000.00
8026-0026-550730 (IMPROVEMENT OF SITES - TRAILS)	\$ 23,400.00
8515-8515-510120 (EMPLOYEE WAGES)	\$ 83,000.00
8515-8515-510211 (OPERS EMPLOYERS SHARE)	\$ 14,800.00
8515-8515-510213 (MEDICARE Employer Share)	\$ 1,200.00
8515-8515-510230 (WORKERS COMPENSATION)	\$ 2,100.00
8515-8515-530334 (SHARED/INDIRECT COSTS)	\$ 7,000.00
8515-8515-530336 (HEALTH DISTRICT REIMBURSEMENT)	\$ 2,900.00
8515-8515-530340 (COMMUNICATIONS PRINTING & ADVERTISING)	\$ 2,450.00
8515-8515-550740 (COMPUTERS EQUIPMENT & FURNITURE)	\$ 8,600.00
8515-8515-590910 (TRANSFER OUT)	\$ 10,000.00
8554-8554-510120 (EMPLOYEE WAGES)	\$ 25,175.00
8554-8554-510211 (OPERS EMPLOYER SHARE)	\$ 3,770.00
8554-8554-510230 (WORKERS COMP)	\$ 880.00
8554-8554-590910 (TRANSFER OUT)	\$ 7,066.70
8570-8570-510120 (EMPLOYEE WAGES)	\$ 56,200.00
8570-8570-510211 (OPERS)	\$ 8,440.00
8570-8570-530336 (HEALTH DISTRICT REIMBURSEMENT)	\$ 15,000.00
8570-8570-540400 (SUPPLIES & MATERIALS)	\$ 6,700.00
8570-8570-550740 (EQUIPMENT/COMPUTERS/FURNITURE)	\$ 7,140.00
8579-8579-540400 (SUPPLIES & MATERIALS)	\$ 6,606.00
8580-8580-510120 (EMPLOYEE WAGES)	\$ 6,000.00
8580-8580-510211 (OPERS)	\$ 850.00
8580-8580-530340 (COMMUNICATIONS/PRINTING & ADVERTISING)	\$ 2,900.00
8580-8580-540400 (SUPPLIES & MATERIALS)	\$ 11,000.00
8581-8581-510120 (EMPLOYEE WAGES)	\$ 26,500.00

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
TRANSFER OF FUNDS – MCAT FUND 2061: 22-T-241**

At the request of the Morrow County Auditor’s office, a motion was made by Mr. Whiston to approve the following transfer of funds:

**Reason – the Auditor’s unappropriated too much and we needed to correct the error

From 2061-0164-530364 Tires/Tubes to 2061-0164-530325 Vehicle Maintenance and Repair in the amount of \$1,691.45

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO APPROPRIATE AND TRANSFER (CASH), GENERAL FUND TO
CAPITAL IMPROVEMENTS: 22-A-226**

Mr. Whiston made a motion to appropriate and transfer as follows:

Appropriate from the unappropriated:

1000-0101-590910

Transfer Out

\$1,500,000.00

Transfer:

From 1000-0101-590910 Transfer Out to 4111-1090-490931 Transfer In in the amount of \$1,500,000.00

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
TRANSFER OF FUNDS – GENERAL FUND TO RETIREMENT RESOURCE
FUND 3777: 22-T-242**

Mr. Siegfried made a motion to approve the following transfer of funds (cash):

From 1000-0101-590910 Transfer Out to 3777-1090-490931 Transfer In in the amount of \$40,000.00

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

There being no further matters to bring before the board, a motion to adjourn was made by Mr. Whiston and duly seconded by Mr. Abraham.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

We hereby certify the foregoing to be true and correct.

CHAIRMAN

CLERK

ASSISTANT CLERK

MORROW COUNTY COMMISSIONERS