

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, February 10, 2021 at 11:02 a.m. in the Auditor's Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Chief Deputy Treasurer Caroline Mansfield (via WebEx) representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor Ron Leyde (via WebEx), Chief Compliance Officer & Administrator, Kate Jacob McClain (via WebEx), Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Special Meeting Advertised: Regular Business

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the January 25, 2021 - special session.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the minutes of the January 29, 2021 - special session.

Voice vote: Three ayes. Motion carried

2020/2021 School Amendments**Berkshire LSD – 2020/2021 Amendment #6**

Motion by Caroline Mansfield, seconded by Charles E. Walder to amend Berkshire LSD's Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2020/2021 School Year.

Capital Project Funds

Increase Capital Projects Fund (070) other source revenue 1,181,718.00 from 0.00 to 1,181,718.00

New Capital Projects Total **\$6,788,180.95**

New 2020/2021 Certificate Total: **\$ 36,902,876.90**

Voice vote: Three ayes. Motion carried

Revised 2021 Amendments**The City of Chardon – 2021 Revised Amendment #1**

Omitted breakout of data from Finance Director – Clerical error

General Fund

Total adjusted amount previously applied to Other- other source revenue of \$(505,760.00)

Should be: (313,900.00) Other – other source revenue

(191,860.00) Income Tax – other source revenue

New General Fund Total: \$ 9,386,528.41 Unchanged

New 2021 Certificate Total: \$27,378,404.03 Unchanged

Adjustment made Certificate was resigned.

Village of South Russell – 2021 Revised Amendment #1

Journal entries to correct YE 12/31/20 cash balances

Special Revenue Fund

Income Tax 12/31/20 cash balance adjusted from \$280,692.61 to \$179,784.61

Capital Projects Fund

VH Headwater Restoration 12/31/20 cash balance adjusted from \$7,753.42 to \$108,661.42

New 2021 Special Revenue Fund Total: From \$6,097,628.36 to \$5,996,720.36

New 2021 Capital Projects Fund Total: From \$ 660,203.72 to \$ 761,111.72

New 2021 Certificate Total: \$8,692,149.73 Unchanged

Adjustment made Certificate was resigned.

2021 Amendments

Chester Township Park District – 2021 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Chester Twp. Park District 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances.

General	Increase the 1/1/2021 unencumbered cash balance from	20,775.00	estimated to	25,105.00	actual
	New General Fund Total	39,603.00			
	Grand Total New Certificate All Funds	<u>39,603.00</u>			
	Net Change in Beginning Balances	4,330.00			
	Net Change in Other Source Revenue	(567.00)			
	Total Net Change over original Certificate	<u>3,763.00</u>			

Voice vote: Three ayes. Motion carried

Russell 1545 Park District – Year-End Balance Certificate

The Budget Commission acknowledged the receipt of Russell 1545 Park District Resolution 2021-01 reflecting 12/31/2020 year-end cash balances, funds Reserved for Encumbrances as 12/31/2020 and Carryover Balances Available for Appropriations. They will not receive any tax revenue, PLF, or UDLG funds in the 2021 fiscal year.

General	Submitted 12/31/20 unencumbered cash balance	21,764.95
	Certify other source revenue	N/A - Budget not approved
Land Purchase	Submitted 12/31/20 unencumbered cash balance	51,367.38
	Certify other source revenue	N/A - Budget not approved
Total Certificate:		73,132.33

No action taken.

Bainbridge Township – 2021 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Bainbridge Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	1,239,944.38	estimated to	2,169,761.06	actual
	Increase tax revenue	70,130.00	estimated to	799,377.00	actual
	Decrease other source revenue	(5,312.00)	estimated to	529,419.00	actual
Motor Vehicle	Increase the 1/1/2021 unencumbered cash balance from	85,841.03	estimated to	106,289.68	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	109,214.28	estimated to	228,978.70	actual
Road & Bridge	Increase the 1/1/2021 unencumbered cash balance from	1,550,134.40	estimated to	2,663,724.09	actual
	Increase tax revenue	94,032.00	estimated to	2,801,451.00	actual
	Increase other source revenue	12,580.00	estimated to	504,797.00	actual
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	30,883.70	estimated to	78,186.09	actual
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	1,853,793.27	estimated to	2,763,501.81	actual
	Increase tax revenue	25,958.00	estimated to	2,087,540.00	actual
	Increase other source revenue	3,472.00	estimated to	279,285.00	actual
Police Levy	Increase the 1/1/2021 unencumbered cash balance from	2,578,433.03	estimated to	4,372,909.33	actual
	Increase tax revenue	44,167.40	estimated to	3,554,516.35	actual
	Increase other source revenue	4,225.00	estimated to	331,783.00	actual
Permissive MVI	Increase the 1/1/2021 unencumbered cash balance from	27,742.50	estimated to	59,283.58	actual
Law Enf. Trust	Unchanged the 1/1/2021 unencumbered cash balance from	615.92	estimated to	615.92	actual
Ambulance	Increase the 1/1/2021 unencumbered cash balance from	828,281.81	estimated to	1,063,743.86	actual
DARE	Increase the 1/1/2021 unencumbered cash balance from	4,415.96	estimated to	25,639.60	actual
Police/Debt	Unchanged the 1/1/2021 unencumbered cash balance from	1,424,542.74	estimated to	1,424,542.74	actual
Fire/Debt	Increase the 1/1/2021 unencumbered cash balance from	2,074,175.30	estimated to	2,097,550.10	actual
Misc Police	Unchanged the 1/1/2021 unencumbered cash balance from	183,495.62	estimated to	183,495.62	actual
Fire Station Add	Unchanged the 1/1/2021 unencumbered cash balance from	89,304.71	estimated to	89,304.71	actual
Lighting Assess	Increase the 1/1/2021 unencumbered cash balance from	629.84	estimated to	1,258.45	actual
4951-4954 Perr	Decrease the 1/1/2021 unencumbered cash balance from	2,270.01	estimated to	534.77	actual
	New General Fund Total	3,498,557.06			
	New Special Revenue Fund Total	21,508,245.01			
	New Debt Service Funds Total	3,522,092.84			
	New Capital Project Fund Total	272,800.33			
	New Special Assessment Total	9,858.45			
	New Fiduciary Funds Total	538.08			
	Grand Total New Certificate- All Funds	28,812,091.77			
	Net Change in Beginning balances	5,228,795.16			
	Net Change in Tax Revenue	234,287.40			
	Net Change in Other Source Revenue	14,965.00			
	Total Net Change over Original Cert	5,478,047.56			

Voice vote: Three ayes. Motion carried.

Thompson Township Park – 2021 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Thompson Township Park 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	28,900.00	estimated to	38,209.29	actual
	Decrease other source revenue (309.31)	22,351.76	estimated to	22,042.45	actual
	New General Fund Total	<u>60,251.74</u>			
		<u>60,251.74</u>			
	Net Change in Beginning Balances	9,309.29			
	Net Change in Other Source Revenue	(309.31)			
	Total Net Change over original Certificate	<u>8,999.98</u>			

Voice vote: Three ayes. Motion carried

Burton Township – 2021 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Burton Township 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/20 unencumbered cash balance from	182,191.49	estimated to	252,381.70	actual
	Increase tax revenue 11,612.00	141,972.00	estimated to	153,584.00	actual
	Decrease other source revenue (2,265.00)	73,739.00	estimated to	71,474.00	actual
Motor Vehicle	Increase the 1/1/21 unencumbered cash balance from	3,493.96	estimated to	3,598.15	actual
Gasoline Tax	Increase the 1/1/21 unencumbered cash balance from	23,846.98	estimated to	81,996.49	actual
Road & Bridge	Increase the 1/1/21 unencumbered cash balance from	289,293.41	estimated to	388,987.41	actual
	Increase tax revenue 3,538.00	363,557.00	estimated to	367,095.00	actual
	Increase other source revenue 688.00	16,497.00	estimated to	17,185.00	actual
Cemetery	Increase the 1/1/21 unencumbered cash balance from	2,552.30	estimated to	5,867.30	actual
Zoning	Decrease the 1/1/21 unencumbered cash balance from	2,557.46	estimated to	4,402.31	actual
Fire Levy	Increase the 1/1/21 unencumbered cash balance from	245,150.35	estimated to	284,802.03	actual
	Decrease tax revenue (1,682.13)	236,503.32	estimated to	234,821.19	actual
	Decrease other source revenue (106.00)	13,817.00	estimated to	13,711.00	actual
Permissive M ¹	Increase the 1/1/21 unencumbered cash balance from	123.21	estimated to	3,647.44	actual
Issue II OPW	Increase other source revenue -	-	estimated to	-	actual
	New General Fund Total	<u>477,439.70</u>			
	New Special Revenue Fund Total	<u>1,515,613.32</u>			
	New Capital Project Fund Total	<u>-</u>			
	Grand Total New Certificate- All Funds	<u>1,993,053.02</u>			
	Net Change in Beginning balances	276,473.67			
	Net Change in Tax Revenue	13,467.87			
	Net Change in Other Source Revenue	(1,683.00)			
		<u>288,258.54</u>			

Voice vote: Three ayes. Motion carried

Burton Village – 2021 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Burton Village’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Decrease the 1/1/2021 unencumbered cash balance from	1,179,311.40	estimated to	880,780.73	actual
	Increase tax revenue	4,539.00	74,661.00	estimated to	79,200.00
	Increase other source revenue	134,673.00	594,335.00	estimated to	729,008.00
Street Maint	Increase the 1/1/2021 unencumbered cash balance from	32,194.24	estimated to	82,897.44	actual
State Hwy	Decrease the 1/1/2021 unencumbered cash balance from	30,392.43	estimated to	17,691.28	actual
Fire Levy	Decrease the 1/1/2021 unencumbered cash balance from	138,917.38	estimated to	115,982.65	actual
	Decrease tax revenue	15,359.00	164,576.00	estimated to	179,935.00
	Decrease other source revenue	(30,000.00)	30,387.00	estimated to	387.00
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	47,582.03	estimated to	54,132.07	actual
Police Levy	Decrease the 1/1/2021 unencumbered cash balance from	142,009.91	estimated to	115,821.65	actual
	Increase tax revenue	554.00	54,542.00	estimated to	55,096.00
	Increase other source revenue	1,876.00	303,530.00	estimated to	305,406.00
Permissive Lic	Unchanged the 1/1/2021 unencumbered cash balance fi	2,643.85	estimated to	2,643.85	actual
Tree Commis	Increase the 1/1/2021 unencumbered cash balance from	8,992.53	estimated to	9,484.72	actual
Safety Sprt	Increase the 1/1/2021 unencumbered cash balance from	26,750.40	estimated to	28,535.70	actual
Admissions T	Increase the 1/1/2021 unencumbered cash balance from	10,384.72	estimated to	62,665.07	actual
Equip Cap	Increase the 1/1/2021 unencumbered cash balance from	56,236.19	estimated to	119,700.27	actual
Street Cap	Increase the 1/1/2021 unencumbered cash balance from	44,475.00	estimated to	86,236.19	actual
Facilities Cap	Unchanged the 1/1/2021 unencumbered cash balance fi	2,654.36	estimated to	2,654.35	actual
Construction	Unchanged the 1/1/2021 unencumbered cash balance fi	795.08	estimated to	795.08	actual
Street Lights	Increase the 1/1/2021 unencumbered cash balance from	14,087.80	estimated to	22,103.10	actual
Water Ops	Increase the 1/1/2021 unencumbered cash balance from	347,323.33	estimated to	388,426.36	actual
Sewer Ops	Decrease the 1/1/2021 unencumbered cash balance from	1,659,673.55	estimated to	1,417,499.02	actual
Sewer Res	Increase the 1/1/2021 unencumbered cash balance from	24,289.75	estimated to	24,345.66	actual
Tap In Fees	Increase the 1/1/2021 unencumbered cash balance from	337,123.44	estimated to	631,845.05	actual
Burton Health	Unchanged the 1/1/2021 unencumbered cash balance fi	9,090.51	estimated to	9,090.51	actual
Watr System	Decrease the 1/1/2021 unencumbered cash balance from	172,271.44	estimated to	144,901.21	actual
Waterworks F	Increase the 1/1/2021 unencumbered cash balance from	259,986.38	estimated to	279,986.38	actual
Cemetery Bq	Decrease the 1/1/2021 unencumbered cash balance from	126,160.37	estimated to	12,192.02	actual
Ford Mem	Increase the 1/1/2021 unencumbered cash balance from	7,174.84	estimated to	7,190.63	actual
Fenn Trust	Unchanged the 1/1/2021 unencumbered cash balance fi	2,908.05	estimated to	2,908.05	actual
Annexation	Increase the 1/1/2021 unencumbered cash balance from	16,950.28	estimated to	25,288.17	actual
	New General Fund Total	1,688,988.73			
	New Special Revenue Fund Total	1,297,053.59			
	New Capital Project Fund Total	782,782.29			
	New Special Assessment Funds Total	58,453.10			
	New Enterprise Funds Total	4,334,576.19			
	New Fiduciary Fund Total	117,882.44			
	Grand Total New Certificate- All Funds	8,279,736.34			
	Net Change in Beginning balances	96,279.07			
	Net Change in Tax Revenue	37.16			
	Net Change in Other Source Revenue	362,671.63			
		458,987.86			

Voice vote: Three ayes. Motion carried

Huntsburg Township – 2021 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend Huntsburg Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/21 unencumbered cash balance from	66,516.82	estimated to	88,944.28	actual
	Increase tax revenue	9,907.00	estimated to	110,674.00	actual
	Increase other source revenue	(4,606.00)	estimated to	194,160.40	actual
Motor Vehicle	Increase the 1/1/21 unencumbered cash balance from	13,951.51	estimated to	17,290.75	actual
Gasoline Tax	Increase the 1/1/21 unencumbered cash balance from	41,034.00	estimated to	107,427.59	actual
Road & Bridge	Increase the 1/1/21 unencumbered cash balance from	58,935.81	estimated to	149,415.92	actual
	Increase tax revenue	9,775.00	estimated to	337,567.00	actual
	Increase other source revenue	1,308.00	estimated to	63,162.00	actual
Cemetery	Increase the 1/1/21 unencumbered cash balance from	4,352.53	estimated to	6,568.22	actual
Fire Levy	Increase the 1/1/21 unencumbered cash balance from	68,807.67	estimated to	69,730.55	actual
	Increase tax revenue	79,058.00	estimated to	79,058.00	actual
	Increase other source revenue	10,577.00	estimated to	10,577.00	actual
Permiss MVL	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	7,734.55	actual
Debt Service	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	203.50	actual
Perm Imprv	Decrease the 1/1/21 unencumbered cash balance from	5,371.63	estimated to	5,414.49	actual
	New General Fund Total	394,778.68			
	New Special Revenue Fund Total	954,731.58			
	New Debt Service Funds	33,403.50			
	Capital Project Funds Total	15,414.49			
	Grand Total New Certificate- All Funds	<u>1,398,328.25</u>			
	Net Change in Beginning balances	193,759.88			
	Net Change in Tax Revenue	98,740.00			
	Net Change in Other Source Revenue	8,279.00			
		<u>300,778.88</u>			

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Voice vote: Three ayes. Motion carried

Montville Township – 2021 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Montville Township 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

Includes revenue certification as follows;

Special Revenue Fund

Increase Safer Grant other source revenue 142,337.00 from 0.00 to 142,337.00 (reimbursing grant initiated in 2020)

General	Increase the 1/1/21 unencumbered cash balance from	18,458.70	estimated to	101,553.08	actual
	Increase tax revenue	6,793.00	estimated to	82,805.00	actual
	Decrease other source revenue	(1,793.00)	estimated to	63,064.00	actual
Motor Vehicle	Increase the 1/1/21 unencumbered cash balance from	2,522.61	estimated to	11,705.10	actual
Gasoline Tax	Increase the 1/1/21 unencumbered cash balance from	15,447.01	estimated to	167,831.34	actual
Road & Bridge	Increase the 1/1/21 unencumbered cash balance from	24,100.04	estimated to	167,016.82	actual
	Increase tax revenue	77,069.46	estimated to	179,878.46	actual
	Increase other source revenue	5,563.00	estimated to	20,318.00	actual
Cemetery	Increase the 1/1/21 unencumbered cash balance from	7,036.56	estimated to	13,696.39	actual
Zoning	Increase the 1/1/21 unencumbered cash balance from	2,039.59	estimated to	3,509.15	actual
Fire Levy	Increase the 1/1/21 unencumbered cash balance from	151,003.20	estimated to	252,196.37	actual
	Increase tax revenue	92,562.00	estimated to	199,059.00	actual
	Increase other source revenue	160.00	estimated to	36,631.00	actual
Ambulance	Increase the 1/1/21 unencumbered cash balance from	12,650.31	estimated to	16,295.39	actual
Twp Permissi	Increase the 1/1/21 unencumbered cash balance from	3,307.77	estimated to	12,929.59	actual
HHS Cares	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	0.04	actual
LCRF	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	795.77	actual
Safer Grant	Decrease the 1/1/21 unencumbered cash balance from	-	estimated to	(1,300.00)	actual
	Increase other source revenue	142,337.00	estimated to	142,337.00	actual
Bequest Ceme	Increase the 1/1/21 unencumbered cash balance from	202.32	estimated to	218.80	actual
	New General Fund Total	247,422.08			
	New Special Revenue Fund Total	1,341,899.42			
	New Fiduciary Funds Total	219.00			
	Grand Total New Certificate- All Funds	<u>1,589,540.50</u>			
	Net Change in Beginning balances	509,679.73			
	Net Change in Tax Revenue	176,424.46			
	Net Change in Other Source Revenue	<u>146,267.00</u>			
		<u>832,371.19</u>			

Voice vote: Three ayes. Motion carried

Troy Township – 2021 Amendment #1

Motion by Caroline Mansfield, seconded by Charles E Walder, to amend the Troy Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	186,548.21	estimated to	384,140.85	actual
	Increase tax revenue	7,081.00	estimated to	115,658.00	actual
	Increase other source revenue	(2,856.00)	estimated to	69,096.00	actual
Motor Vehicle	Decrease the 1/1/2021 unencumbered cash balance from	19,073.49	estimated to	35,660.39	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	305,338.00	estimated to	365,484.89	actual
Road & Bridge	Decrease the 1/1/2021 unencumbered cash balance from	98,561.92	estimated to	210,685.98	actual
	Increase tax revenue	4,739.00	estimated to	214,892.00	actual
	Increase other source revenue	634.00	estimated to	28,750.00	actual
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	9,897.40	estimated to	13,826.29	actual
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	310,821.07	estimated to	499,625.98	actual
	Increase tax revenue	193,614.00	estimated to	193,614.00	actual
	Increase other source revenue	125,713.00	estimated to	125,713.00	actual
Permissive M	Increase the 1/1/2021 unencumbered cash balance from	8,866.10	estimated to	13,354.93	actual
LCRF Cares	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	51,581.96	actual
Debt Service	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	627.00	actual
Comm House	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	28,211.90	actual
Perm Imp	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	20,235.57	actual
Cemetery Bq	Decrease the 1/1/2021 unencumbered cash balance from	400.00	estimated to	308.90	actual
	New General Fund Total	568,894.85			
	New Special Revenue Fund Total	1,858,049.42			
	Debt Service Funds Total	28,838.90			
	Capital Project Funds Total	20,235.57			
	New Fiduciary Funds Total	308.90			
	Grand Total New Certificate- All Funds	<u>2,476,327.64</u>			
	Net Change in Beginning balances	684,238.45			
	Net Change in Tax Revenue	205,434.00			
	Net Change in Other Source Revenue	23,681.00			
		<u>913,353.45</u>			

Voice vote: Three ayes. Motion carried

Hambden Township – 2021 Amendment #1

Motion by Charles E Walder, seconded by James Flaiz, to amend the Hambden Township 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	188,015.80	estimated to	243,473.23	actual
	Increase tax revenue	136,577.00	estimated to	334,515.00	actual
	Increase other source revenue	(6,327.00)	estimated to	88,312.00	actual
Motor Vehicle	Decrease the 1/1/2021 unencumbered cash balance from	2,399.35	estimated to	7,083.17	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	2,415.70	estimated to	75,620.25	actual
Road & Bridge	Increase the 1/1/2021 unencumbered cash balance from	10,431.71	estimated to	(24,980.45)	actual
	Increase tax revenue	36,278.00	estimated to	420,895.00	actual
	Decrease other source revenue	4,853.00	estimated to	56,310.00	actual
Cemetery	Increase the 1/1/2021 unencumbered cash balance from	744.49	estimated to	22,268.18	actual
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	302,080.42	estimated to	368,181.45	actual
	Increase tax revenue	(117,592.00)	estimated to	424,315.00	actual
	Increase other source revenue	(15,732.00)	estimated to	56,768.00	actual
Park Levy	Increase the 1/1/2021 unencumbered cash balance from	21,910.18	estimated to	85,792.03	actual
	Increase tax revenue	26,830.00	estimated to	53,069.00	actual
	Increase other source revenue	3,589.00	estimated to	22,800.00	actual
Permissive MV	Increase the 1/1/2021 unencumbered ca	12,374.94	estimated to	13,445.29	actual
EMS Billing	Increase the 1/1/2021 unencumbered cash balance from	70,091.32	estimated to	113,213.49	actual
Misc Special H	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	2,233.45	actual
LCRF Cares	Increase the 1/1/2021 unencumbered cash balances from	-	estimated to	1,883.05	actual
Perm Imprv	Increase the 1/1/2021 unencumbered cash balance from	206,947.58	estimated to	447,483.06	actual
	Increase tax revenue	-	estimated to	83,967.00	actual
	Increase other source revenue	-	estimated to	11,234.00	actual
Misc Capital Pr	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	378.00	actual
	 New General Fund Total	 666,300.23			
	New Special Revenue Fund Total	1,928,096.91			
	New Capital Project Funds Total	543,062.06			
	Grand Total New Certificate- All Funds	<u>3,137,459.20</u>			
	 Net Change in Beginning balances	 549,967.30			
	Net Change in Tax Revenue	82,093.00			
	Net Change in Other Source Revenue	(13,617.00)			
		<u>618,443.30</u>			

Voice vote: Three eyes. Motion carried.

Geauga Health District 2021 – Amendment #2 -re-sign

General Fund Beginning Balance Adjustment:

From:	861,510.00
To:	886,155.10
Net adjustment:	<u>24,645.10</u>

New General Fund Total: 2,037,710.10

New 2021 Certificate Total: \$7,231,142.15

Geauga Trumbull Solid Waste – Supplemental Appropriation

Motion by James Flaiz seconded by Caroline Mansfield to approve the Supplemental Appropriation listed.

Fund 6014 Construction Fund

Building Improvements 1,416,400.00

New Total 6014 Appropriation: \$1,416,400.00

Voice vote: Three ayes. Motion carried

Geauga Park District – Supplemental Appropriation

Motion by Caroline Mansfield, seconded by Charles E. Walder, to approve the list of Supplemental Appropriations listed by Fund.

Fund 6017 General

Admin Salaries	61,600.00
Admin Medicare	900.00
Admin Hospitalization	11,500.00
Admin OPERS	<u>8,624.00</u>
Total	82,624.00

New Total 6017 Appropriation: \$8,330,062.00

Voice vote: Three ayes. Motion carried

Geauga County – Revenue Certification

Motion by Charles E. Walder seconded by James Flaiz to amend the Geauga County’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances.

Debt Service Fund

Increase Fund 3001 G.O. Note Retirement (Engineer) other source revenue 71,202.60 from 45,000.00 to 116,202.60

Enterprise Funds

Increase Fund 5002 Water Resources – Sewer other source revenue 22,000.00 from 1,250,000.00 to 1,272,000.00

Increase Fund 5005 Water Resources Auburn Corners Sewer other source revenue 300,000.00 from 530,000.00 to 830,000.00

Net Adjustment: 322,000.00

New Debt Service Fund Total: 2,442,806.91

New Enterprise Funds Total: 21,689,155.15

Voice vote: Three ayes. Motion carried

General Discussion/Housekeeping:

3rd Advance Real Estate Taxes: Tentative disbursement 2-19-2021 scheduled
Recognizing the acceptance of real estate tax payments thru February 24, 2021 the tentative settlement date will be around the 2nd week of March.

Plan to send out updated Schedule Bs to other taxing districts in March; allow for more time for preparing budgets due in July.

Budget Commission staff will coordinate with Budget & Finance Manager for the Geauga County Board of County Commissioners with regard to obtaining information to support the need for levied revenue for departments within the county A timeline and procedure will be drafted for their review process.

School Budget Hearing folders will be compiled and delivered to members of the Budget Commission.

Discussion for effective rate calculations with regard to Bonds; primarily schools

It has recently been brought to the attention of the staff that Troy Township has three funds: 2 Debt Service Funds and a Fiduciary Fund which have had carryover balances for some years now that the Fiscal Officer is not sure are accurate. The Fiscal Officer was advised to contact their APA for advice as to how to proceed to correct this record. The Commission recommended that a letter go out to Troy Township reminding of the advice and documenting the conversation. Additionally, to advise that these funds must be included in their budget submissions going forward as they have omitted these pages in the past.

Next meetings – Special -Feb 22, 2021 at 9:30 am School Budget Hearings – Note: location change to 470 Center St Bldg. #8 to allow for proper social distancing. Location change will be advertised.

Regular -March 1st meeting (Berkshire LSD) WebEx/Zoom - Budget Commission will meet at 215 Main St – Auditor’s office at 10:00 a.m.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 10, 2021 - special meeting at 11:54 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

