

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, January 19, 2022 at 9:36 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.
Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra.

Meeting was advertised: Regular Business

2021/2022 School Amendments

Berkshire LSD – 2021/2022 Amendment #4

Motion by Charles E. Walder, seconded by James Flaiz to amend Berkshire LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2021/2022 School Year.

Special Revenue Funds

Increase Termination Benefits Fund (035) other source revenue 200,000 from 75,000 to 275,000
Increase Student Activities Fund (300) other source revenue 1946.00 from 95,000 to 96,946
-Net Adjustment: 201,946.00

Capital Project Funds

Increase Permanent Improvement Fund (003) other source revenue 550,000 from 100,000 to 650,000.

<u>New Special Revenue Total</u>	\$6,861,027.35
<u>New Capital Projects Total</u>	\$8,059,486.03
<u>New 2021/2022 Certificate Total:</u>	<u>\$ 39,711,420.67</u>

Voice vote: Three ayes. Motion carried

West Geauga Local School District – 2021/2022 Amendment #3

Motion by James Flaiz, seconded by C. P. Hitchcock to amend West Geauga LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2021/2022 School Year.

General Fund

Increase in Real Estate Tax revenue 24,378.00 from 17,564,211.00 to 17,588,589.00
Decrease HS/RD other Source revenue (14,230.00) from 2,349,860.00 to 2,335,630.00
Increase State Foundation other source revenue 12,968.00 from 4,369,090.00 to 4,382,058.00
Increase Other – other source revenue 334.962.00 from 991,393.00 to 1,326,355.00
Net Adjustment: \$358,078.00

Special Revenue Funds

Decrease Emergency Levy RE Tax (349,893.00) from 5,925,064.00 to 5,575,171.00
Increase Emergency Levy HS/RB other source revenue 4,783.00 from 792696.00 to 797,479.00
Decrease Auxiliary Service other source revenue (20,000.00) from 320,000.00 to 300,000.00
Increase IDEA Part B other source revenue 43,196.00 from 816,804.00 to 860,000.00
Increase Title I other source revenue 5,905.00 from 244,095.00 to 250,000.00
Increase Title IV other source revenue 10,020.00 from 14,980.00 to 30,000.00
Increase Title II-A Teacher Quality other source revenue 4,564.00 from 127,436.00 to 132,000.00
Net Adjustment: \$(296,425.00)

Capital Project Funds

Increase Permanent Improvement RE Tax other source revenue 23,017.00 from 775,792.00 to 798,809.00
Increase HS/RB other source revenue 9,363.00 from 103,791.00 to 113,154.00
Net Adjustment: \$32,380.00

Enterprise Funds

Increase Lunchroom Supplies other source revenue 300,000.00 from 400,000.00 to 700,000.00

New General Fund Total:	\$48,702,731.43
New Special Revenue Total	\$10,481,591.34
New Capital Projects Total	\$ 3,892,786.20
New Enterprise Funds Total:	\$ 1,273,956.88
<u>New 2021/2022 Certificate Total:</u>	<u>\$ 65,150,777.06</u>

Voice vote: Three ayes. Motion carried

2022 Amendments

Burton Public Library – 2022 Amendment #1

Motion by C.P. Hitchcock seconded Charles E. Walder to amend the Burton Public Library’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2022:

Reading Garden	Decrease the 1/1/22 unencumbered cash balance from	6,898.60	estimated to	8,068.15	actual
Launch Reader	Increase the 1/1/22 unencumbered cash balance from	1,627.03	estimated to	4,810.27	actual
Pfouts Memorial	Increase the 1/1/22 unencumbered cash balance from	1,794.01	estimated to	3,766.81	actual
June Macek	Increase the 1/1/22 unencumbered cash balance from	24,495.59	estimated to	41,091.34	actual
	Unchanged other source revenue	0.00	estimated to	0.00	actual
Corona Relief Fund	Increase the 1/1/22 unencumbered cash balance from	0.00	estimated to	0.60	actual
Capital Improvement	Increase the 1/1/22 unencumbered cash balance from	46,522.15	estimated to	166,357.42	actual
	Unchanged other source revenue	0.00	estimated to	200.00	actual
	New General Fund Total	1,480,658.44			
	New Special Revenue Funds Total	59,667.17			
	New Capital Project Fund	166,557.42			
	2021 Total Certificate	<u>1,706,883.03</u>			
	Net Change in Beginning Balances	531,433.27			
	Net Change in Tax Revenue	3,144.00			
	Net Change in Other Source Revenue	84.00			
	Total Net Change over original Certificate	<u>534,661.27</u>			

Voice vote: Three ayes. Motion carried

Geauga County Public Library – 2022 Amendment #1

Motion by Charles E. Walder seconded by James Flaiz to amend the Geauga County Public Library’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2022:

General	Increase the 1/1/22 unencumbered cash balance from	4,827,107.00	estimated to	6,413,809.95	actual
	Decrease tax revenue	(462,036.00) from	5,093,855.00	estimated to	4,631,819.00
	Decrease other source revenue	(61,814.00) from	3,861,217.86	estimated to	3,799,403.86
Debt/Bond	Decrease the 1/1/22 unencumbered cash balance from	1,282,550.00	estimated to	1,261,194.64	actual
	Decrease tax revenue	(341,495.00) from	1,397,158.00	estimated to	1,055,663.00
	Decrease other source revenue	(6,260.00) from	28,360.00	estimated to	22,100.00
Build & Repair	Decrease the 1/1/22 unencumbered cash balance from	3,159,196.00	estimated to	2,739,141.11	actual
Capital Improvement	Decrease the 1/1/22 unencumbered cash balance from	5,778,802.00	estimated to	5,767,355.74	actual
	New General Fund Total	14,845,032.81			
	New Debt Service Total	2,338,957.64			
	New Capital Project Funds Total	9,081,496.85			
	Total 2021 Certificate	<u>26,265,487.30</u>			
	Net Change in Beginning Balances	1,133,846.44			
	Net Change in Tax Revenue	(803,531.00)			
	Net Change in Other Source Revenue	(68,074.00)			
	Total Net Change over original Certificate	<u>262,241.44</u>			

Voice vote: Three ayes. Motion carried

City of Chardon – 2022 Amendment #1

Motion by James Flaiz seconded by C. P. Hitchcock to amend the City of Chardon 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered balances and changes to tax revenue due to the new real estate values and rates for collection in 2022:

General	Increase the 1/1/22 unencumbered cash balance from	576,129.00	estimated to	2,571,170.09	actual	
	Increase tax revenue	2,161.00	411,145.00	estimated to	413,306.00	actual
	Decrease other source revenue	(9,706.00)	8,347,042.00	estimated to	8,337,336.00	actual
Police Opert	Increase the 1/1/22 unencumbered cash balance from	8,851.00	estimated to	57,450.76	actual	
	Increase tax revenue	1,704.00	167,877.00	estimated to	169,581.00	actual
	Increase other source revenue	178.00	17,973.00	estimated to	18,151.00	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	361,664.00	estimated to	453,520.94	actual	
	Increase tax revenue	1,011,539.00	-	estimated to	1,011,539.00	actual
	Increase other source revenue	70,673.00	126,209.00	estimated to	196,882.00	actual
Police Pension	Increase the 1/1/22 unencumbered cash	10742.49	11,241.00	estimated to	21,983.49	actual
	Increase tax revenue	240.00	45,683.00	estimated to	45,923.00	actual
	Decrease other source revenue	(191,179.00)	388,000.00	estimated to	196,821.00	actual
Operating Res	Unchanged - 1/1/22 unencumbered cash balance from	2,100,000.00	estimated to	2,100,000.00	actual	
Payroll Stabil	Increase the 1/1/22 unencumbered cash balance from	163,663.00	estimated to	193,663.45	actual	
	Unchanged other source revenue	-	-	estimated to	-	actual
SCMR	Increase the 1/1/22 unencumbered cash balance from	18,695.00	estimated to	262,076.39	actual	
	Unchanged other source revenue	-	515,000.00	estimated to	515,000.00	actual
State Hwy	Increase the 1/1/22 unencumbered cash balance from	23,372.00	estimated to	32,595.98	actual	
	Unchanged other source revenue	-	41,351.00	estimated to	41,351.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	2,278.00	estimated to	45,961.59	actual	
	Unchanged other source revenue	-	62,623.00	estimated to	62,623.00	actual
Park & Rec	Increase the 1/1/22 unencumbered cash balance from	2,226.00	estimated to	103,008.15	actual	
	Increase other source revenue	-	354,787.00	estimated to	354,787.00	actual
Drug Enforc	Decrease the 1/1/22 unencumbered cash balance from	844.00	estimated to	843.86	actual	
Ind Dr Alch	Increase the 1/1/22 unencumbered cash balance from	22,521.00	estimated to	25,685.64	actual	
Alchol Enfc	Increase the 1/1/22 unencumbered cash balance from	4,902.00	estimated to	5,141.95	actual	
\$5 Permissv	Increase the 1/1/22 unencumbered cash balance from	21,415.00	estimated to	73,477.05	actual	
	Unchanged other source revenue	-	20,000.00	estimated to	20,000.00	actual
Shade Tree	Increase the 1/1/22 unencumbered cash balance from	45,713.00	estimated to	70,481.92	actual	
Street Lights	Increase the 1/1/22 unencumbered cash balance from	53,526.00	estimated to	62,706.28	actual	
LawEnforce. T	Increase the 1/1/22 unencumbered cash	0.40	29.00	estimated to	29.40	actual
Ambulance	Increase the 1/1/22 unencumbered cash balance from	8,844.00	estimated to	28,564.03	actual	
	Unchanged other source revenue	-	202,000.00	estimated to	202,000.00	actual
Sidewalk	Increase the 1/1/22 unencumbered cash balance from	226,811.00	estimated to	226,811.30	actual	
Court Comp	Unchanged the 1/1/22 unencumbered cash balance from	22,845.00	estimated to	49,263.94	actual	
	Unchanged other source revenue	-	101,709.00	estimated to	101,709.00	actual
Spec Projects	Increase the 1/1/22 unencumbered cash balance from	316.00	estimated to	26,238.24	actual	
	Unchanged other source revenue	-	215,856.00	estimated to	215,856.00	actual
Prob Svcs	Increase the 1/1/22 unencumbered cash balance from	1,678.00	estimated to	21,687.93	actual	
Drvr Interlck	Increase the 1/1/22 unencumbered cash balance from	72,662.00	estimated to	79,675.46	actual	
Legal Resrch	Increase the 1/1/22 unencumbered cash balance from	61,314.00	estimated to	89,482.45	actual	
Sidewalk Impr	Increase the 1/1/22 unencumbered cash balance from	16,374.00	estimated to	101,417.37	actual	
ARP	Increase the 1/1/22 unencumbered cash balance from	270,205.00	estimated to	270,205.36	actual	
GO Debt	Increase the 1/1/22 unencumbered cash balance from	683.00	estimated to	683.94	actual	
	Unchanged other source revenue	-	384,010.00	estimated to	384,010.00	actual
Issue II	Decrease the 1/1/22 unencumbered cash balance from	35,167.00	estimated to	(278,442.63)	actual	
	Increase other source revenue	666,430.00	67,120.00	estimated to	733,550.00	actual
Chardon Sq C	Increase the 1/1/22 unencumbered cash balance from	223,175.00	estimated to	241,935.21	actual	
J Bohl Memori	Increase the 1/1/22 unencumbered cash balance from	27.00	estimated to	9,646.68	actual	
Gen Cap Imp	Increase the 1/1/22 unencumbered cash balance from	9,244.00	estimated to	362,323.97	actual	
	Increase other source revenue	1,324,834.00	220,736.00	estimated to	1,545,570.00	actual
TIF	Increase the 1/1/22 unencumbered cash balance from	58,327.00	estimated to	83,791.15	actual	
	Unchnge other source revenue	-	70,000.00	estimated to	70,000.00	actual
RID Hid Glen	Increase the 1/1/22 unencumbered cash balance from	392,012.00	estimated to	411,110.81	actual	
	Increase other source revenue	-	90,000.00	estimated to	90,000.00	actual
RID Cider	Increase the 1/1/22 unencumbered cash balance from	2,546.00	estimated to	2,866.64	actual	
	Unchanged other source revenue	-	220.00	estimated to	220.00	actual
RID Windmer	Decrease the 1/1/22 unencumbered cash balance from	39,648.00	estimated to	35,111.34	actual	
	Unchanged other source revenue	-	8,500.00	estimated to	8,500.00	actual
RID Thistle Cr	Unchanged the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual	
	Unchanged other source revenue	19,341.00	estimated to	19,341.00	actual	

City of Chardon – 2022 Amendment #1 Continued

Water Ops	Increase the 1/1/22 unencumbered cash balance from	141,568.00	estimated to	283,177.03	actual
	Increase other source revenue -	1,024,302.00	estimated to	1,024,302.00	actual
Water FcCap	Increase the 1/1/22 unencumbered cash balance from	96,793.00	estimated to	134,748.00	actual
	Increase other source revenue 1,100,000.00	666,070.00	estimated to	1,766,070.00	actual
Sewer Ops	Increase the 1/1/22 unencumbered cash balance from	187,874.00	estimated to	515,139.84	actual
	Unchanged other source revenue -	1,375,350.00	estimated to	1,375,350.00	actual
Sew Cap Impr	Decrease the 1/1/22 unencumbered cash balance from	261,961.00	estimated to	195,912.07	actual
	Unchanged other source revenue -	559,880.00	estimated to	559,880.00	actual
WPCLF Cap	Decrease the 1/1/22 unencumbered cash balance from	40,086.00	estimated to	34,591.34	actual
	Decrease other source revenue -	25.00	estimated to	25.00	actual
WSRLA Debt	Decrease the 1/1/22 unencumbered cash balance from	24,457.00	estimated to	6,001.64	actual
	Unchanged other source revenue -	396,145.00	estimated to	396,145.00	actual
WPCLF Debt	Decrease the 1/1/22 unencumbered cash balance from	83,020.00	estimated to	27,423.62	actual
	Unchanged other source revenue -	475,071.00	estimated to	475,071.00	actual
WWTP Cap	Increase the 1/1/22 unencumbered cash balance from	3,862.00	estimated to	7,110.97	actual
	Unchanged other source revenue -	300,000.00	estimated to	300,000.00	actual
Swr Assmnt	Increase the 1/1/22 unencumbered cash balance from	40,020.00	estimated to	40,051.71	actual
	Unchanged other source revenue -	7,051.00	estimated to	7,051.00	actual
Self Insc	Increase the 1/1/22 unencumbered cash balance from	5,129.00	estimated to	8,054.18	actual
Tort Claim	Increase the 1/1/22 unencumbered cash balance from	553.00	estimated to	552.83	actual
	other source revenue -	-	estimated to	-	actual
Cemtry Endw	Increase the 1/1/22 unencumbered cash balance from	16,035.00	estimated to	16,804.22	actual
Law Library	Unchanged other source revenue -	-	estimated to	-	actual
Unclaim Fnds	Increase the 1/1/22 unencumbered cash balance from	13,041.00	estimated to	14,080.32	actual
Const Bond	Increase the 1/1/22 unencumbered cash balance from	80,497.00	estimated to	130,497.37	actual
New General Fund Total		11,321,812.09			
New Special Revenue Funds Total		8,222,432.93			
New Debt Service Funds Total		384,693.94			
Capital Project Funds Total		3,481,228.17			
Enterprise Funds Total		7,148,050.22			
New Internal Service Funds		8,054.18			
New Fiduciary Funds Total		194,449.74			
Grand Total New Certificate- All Funds		30,760,721.27			
Net Change in Beginning balances		3,402,472.27			
Net Change in Tax Revenue		1,015,644.00			
Net Change in Other Source Revenue		2,960,435.00	revenue update from Finance Director		
		7,378,551.27			

Voice vote: Three ayes. Motion carried

Munson Township – 2022 Amendment #1

Motion by C. P. Hitchcock seconded by Charles E. Walder to amend the Munson Township’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2022:

General	Increase the 1/1/22 unencumbered cash balance from	297,970.91	estimated to	392,420.98	actual
	Increase tax revenue	3,910.00	472,087.00	estimated to	475,997.00
	Increase other source revenue	523.00	214,838.00	estimated to	215,361.00
Motor Vehicle	Increase the 1/1/22 unencumbered cash balance from	1,656.20	estimated to	5,519.18	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	35,758.85	estimated to	69,562.60	actual
Veh Permissv	Increase the 1/1/22 unencumbered cash balance from	20,965.43	estimated to	31,220.57	actual
Road & Bridg	Increase the 1/1/22 unencumbered cash balance from	385,992.08	estimated to	528,561.89	actual
	Increase tax revenue	7,745.00	798,879.00	estimated to	806,624.00
	Increase other source revenue	1,037.00	116,879.00	estimated to	117,916.00
Cemetery	Increase the 1/1/22 unencumbered cash balance from	8,379.33	estimated to	25,477.62	actual
Zoning	Decrease the 1/1/22 unencumbered cash balance from	6,721.32	estimated to	-	actual
Fire Levy	Unchanged the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
	Increase tax revenue	11,712.00	1,390,683.00	estimated to	1,402,395.00
	Increase other source revenue	1,029.00	116,236.00	estimated to	117,265.00
Ambulance	Increase the 1/1/22 unencumbered cash balance from	23.00	estimated to	43,379.34	actual
ARPA	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	347,982.79	actual
NDCL Stream	Decrease the 1/1/22 unencumbered cash balance from	59,363.97	estimated to	(215,898.72)	actual
Misc Cap Proj	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
New General Fund Total		1,083,778.98			
New Special Revenue Fund Total		3,692,780.27			
New Capital Project Funds Total		200,000.00			
Grand Total New Certificate- All Funds		4,976,559.25			
Net Change in Beginning balances		411,395.16			
Net Change in Tax Revenue		23,367.00			
Net Change in Other Source Revenue		2,589.00			
		437,351.16			

Voice vote: Three ayes. Motion carried

A brief discussion arose with regard to Munson’s fire department. The Auditor received a phone call from Munson Twp. Fire Department. The inquire was how to get the funds back to the township. Options: credit contract or cut a check. The Auditor suggested that they contact the township fiscal officer.

Corrections to 2022 Tax Budgets – Certificate of Estimated Resources:

Geauga/Trumbull Solid Waste District – 2022 Amendment #1

Revise (effective 1/05/2022) the Geauga Trumbull Solid Waste District Official Certificate of Estimated Resources; correcting a clerical mistake. Formula issue dropped figures in fund 6007 System was adjusted and a revised certificate is being presented for re-signing.

6007	Decrease the 01/01/22 unencumbered cash balance from	3,912,530.27	estimated to	3,855,664.45	actual
	Adjusted other source revenue (formula correction)	1,784,000.00	estimated to	1,795,000.00	actual
6020	Increase the 01/01/22 unencumbered cash balance from	-	estimated to	12,500.00	actual
Q39	Increase the 01/01/22 unencumbered cash balance from	-	estimated to	13,217.50	actual
New General Fund GT Fund Total		5,650,664.45	Adj. to include	other revenue \$11,000	
New 6020 Fund Total		12,500.00			
New 6014 Fund Total		13,217.50			
Grand Total New Certificate- All Funds		5,676,381.95			
Net Change in Beginning balances		(31,148.32)			
Net Change in Other Source Revenue balances		11000			

Voice vote: Three ayes. Motion carried

Geauga Trumbull Solid Waste – Supplemental Appropriation Request

Motion by Charles E Walder, seconded by James Flaiz, to approve the changes to 2022 Appropriations for the following GTSW Funds:

Fund 6007

Increase appropriation \$100,000.00 Grant special expense

Total Appropriations: 1,878,760.00

Voice vote: Three ayes. Motion carried

County of Geauga – 2022 Revised Amendment #1

Revise (effective 1/05/2022) the County of Geauga Official Certificate of Estimated Resources; correcting a clerical issue; system posting of entries. The adjustments were made and a revised certificate is being presented for re-signing.

General Fund

1001	Increase the 1/1/22 unencumbered cash balance from		5,377,880.41	estimated to	7,854,979.69	actual
	Increase Tax Revenue	92,056.00	from 7,689,373.00	estimated to	7,781,429.00	actual
	Increase Other Soutree Revenue	12,316.00	from 25,933,914.43	estimated to	25,946,230.43	actual
	New General Fund Total		41,582,639.12	estimated at	39,001,167.84	
	Net Change in Beginning Balances		2,477,099.28			
	Net Change in Tax Revenue		92,056.00			
	Net Change in Other Source Revenue		12,316.00			
			2,581,471.28			

<u>SPECIAL REVENUE FUNDS</u>							
2001	Increase the 01/01/22 unencumbered cash balance from		3,371,162.05	estimated to	4,171,363.49	actua	
	tax revenue	33,651.00	from 3,315,086.00	estimated to	3,348,737.00	actua	
	Increase other source revenue	4,502.00	from 3,266,966.72	estimated to	3,271,468.72	actua	
2002	Decrease the 01/01/22 unencumbered cash balance from		25,533.58	estimated to	25,489.56	actua	
2003	Increase the 01/01/22 unencumbered cash balance from		201,785.93	estimated to	266,728.71	actua	
2004	Unchanged the 01/01/22 unencumbered cash balance from		8,018.33	estimated to	8,018.33	actua	
2005	Decrease the 01/01/22 unencumbered cash balance from		127,009.89	estimated to	123,389.73	actua	
2006	Increase the 01/01/22 unencumbered cash balance from		4,521.03	estimated to	16,121.03	actua	
2007	Decrease the 01/01/22 unencumbered cash balance from		132,863.13	estimated to	69,442.07	ua	
2008	Increase 01/01/22 unencumbered cash balance from		550.01	estimated to	600.01	ua	
2009	Increase the 01/01/22 unencumbered cash balance from		172,732.61	estimated to	211,245.16	actua	
2010	Increase the 01/01/22 unencumbered cash balance from		1,293,282.62	estimated to	1,451,962.23	actua	
2011	Decrease the 01/01/22 unencumbered cash balance from		39,134.13	estimated to	21,207.54	actua	
2012	Unchanged the 01/01/22 unencumbered cash balance from		24,807.64	estimated to	24,807.64	actua	
2013	Increase the 01/01/22 unencumbered cash balance from		125,841.95	estimated to	492,787.58	actua	
2014	Increase the 01/01/22 unencumbered cash balance from		780,463.34	estimated to	801,145.77	actua	
2015	Decrease the 01/01/22 unencumbered cash balance from		144,811.91	estimated to	308,496.78	actua	
2016	Decrease the 01/01/22 unencumbered cash balance from		2,300.78	estimated to	1,863.38	actua	
2017	Increase the 01/01/22 unencumbered cash balance from		812,065.53	estimated to	1,518,535.54	actua	
2018	Increase the 01/01/22 unencumbered cash balance from		9,211.97	estimated to	9,731.97	actua	
2019	Decrease the 01/01/22 unencumbered cash balance from		1,640.11	estimated to	34.61	actua	
2020	Increase the 01/01/22 unencumbered cash balance from		5,329.37	estimated to	1,886,938.57	actua	
2021	Decrease the 01/01/22 unencumbered cash balance from		343,938.39	estimated to	330,359.06	actua	
2022	Increase the 01/01/22 unencumbered cash balance from		0.00	estimated to	332,129.68	actua	
2024	Unchanged 01/01/22 unencumbered cash balance from		6,177.47	estimated to	6,177.47	actua	
2025	Unchanged 01/01/22 unencumbered cash balance from		3,042.66	estimated to	3,042.66	actua	
2026	Decrease the 01/01/22 unencumbered cash balance from		120,236.48	estimated to	75,365.03	actua	
2072	Increase the 01/01/22 unencumbered cash balance from		84,376.40	estimated to	169,441.40	actua	
2073	Increase the 01/01/22 unencumbered cash balance from		133,538.53	estimated to	140,190.15	ua	
2074	Increased the 01/01/22 unencumbered cash balance from		0.00	estimated to	5,022.39	ua	
2077	Increase the 01/01/22 unencumbered cash balance from		18,270.49	estimated to	26,600.15	actua	
2078	Unchanged the 01/01/22 unencumbered cash balance from		1,293.95	estimated to	1,293.95	actua	
2079	Decrease the 01/01/22 unencumbered cash balance from		15,496.91	estimated to	13,089.76	actua	
2080	Increase the 01/01/22 unencumbered cash balance from		98,975.17	estimated to	125,201.44	actua	
2081	Increase the 01/01/22 unencumbered cash balance from		69,159.46	estimated to	104,549.98	actua	
2027	Decrease the 01/01/22 unencumbered cash balance from		3,798,511.16	estimated to	2,571,576.43	actua	
	Increase Tax Revenue	82,341.00	from 10,979,649.00	estimated to	11,061,990.00	actua	
	Decrease other source revenue	(241,770.00)	from 2,963,346.00	estimated to	2,721,576.00	actua	
2029	Increase the 01/01/22 unencumbered cash balance from		7,182,995.47	estimated to	8,387,170.28	actua	
	Increase Tax Revenue	35,254.00	from 3,475,237.00	estimated to	3,510,491.00	actua	
	Increase other source revenue	45,445.00	from 2,325,763.00	estimated to	2,371,208.00	actua	
2030	Unchanged the 01/01/22 unencumbered cash balance from		400,000.00	estimated to	400,000.00	actua	
2031	Increase the 01/01/22 unencumbered cash balance from		1,471,596.26	estimated to	1,953,481.14	actua	
2032	Decrease the 01/01/22 unencumbered cash balance from		299,289.81	estimated to	307,021.15	actua	
2033	Increase the 01/01/22 unencumbered cash balance from		182,656.93	estimated to	284,473.78	actua	
2034	Increase the 01/01/22 unencumbered cash balance from		1,607,237.52	estimated to	2,403,309.50	actua	
	Increase Tax Revenue	28,042.00	from 2,762,572.00	estimated to	2,790,614.00	actua	
	Increase other source revenue	(61,578.00)	from 911,946.00	estimated to	850,368.00	actua	
2035	Increase the 01/01/22 unencumbered cash balance from		174,304.26	estimated to	255,798.44	actua	
2036	Increase the 01/01/22 unencumbered cash balance from		117.90	estimated to	55,442.72	ua	
2039	Increase the 01/01/22 unencumbered cash balance from		45,638.93	estimated to	47,145.22	ua	
2041	Increase the 01/01/22 unencumbered cash balance from		21,123.73	estimated to	28,110.13	actua	
2043	Unchanged the 01/01/22 unencumbered cash balance from		2,061.43	estimated to	2,061.43	actua	
2044	Unchanged the 01/01/22 unencumbered cash balance from		14,966.35	estimated to	14,966.35	actua	
2047	Increase the 01/01/22 unencumbered cash balance from		1,576.70	estimated to	20,835.70	actua	
2048	Decrease the 01/01/22 unencumbered cash balance from		86,454.88	estimated to	86,230.67	actua	
2050	Unchanged the 01/01/22 unencumbered cash balance from		1,745.76	estimated to	1,745.76	actua	
2051	Decrease the 01/01/22 unencumbered cash balance from		37,826.57	estimated to	8,462.11	actua	
2053	Increase the 01/01/22 unencumbered cash balance from		11,505.64	estimated to	39,638.13	actua	

Special Revenue Continued

2054	Increase the 01/01/22 unencumbered cash balance from	\$189,637.21	estimated to	\$235,662.02	actual
2055	Decrease the 01/01/22 unencumbered cash balance from	\$61,688.00	estimated to	\$33,759.28	actual
2057	Increase the 01/01/22 unencumbered cash balance from	\$435.50	estimated to	\$724.19	actual
2058	Decrease the 01/01/22 unencumbered cash balance from	\$202,824.60	estimated to	\$189,248.87	actual
2061	Increase the 01/01/22 unencumbered cash balance from	\$26,683.18	estimated to	\$11,541.47	actual
2062	Unchanged the 01/01/22 unencumbered cash balance from	\$147.10	estimated to	\$147.10	actual
2063	Decrease the 01/01/22 unencumbered cash balance from	\$1,960,242.26	estimated to	\$1,222,500.56	actual
2066	Decrease the 01/01/22 unencumbered cash balance from	\$109,701.04	estimated to	\$103,238.49	actual
2067	Decrease the 01/01/22 unencumbered cash balance from	\$411.94	estimated to	\$0.00	actual
2068	Decrease the 01/01/22 unencumbered cash balance from	\$3,844.70	estimated to	\$2,718.98	actual
2069	Increase the 01/01/22 unencumbered cash balance from	\$9,912.95	estimated to	\$14,312.92	actual
2070	Decrease the 01/01/22 unencumbered cash balance from	\$13,914.33	estimated to	\$12,795.97	actual
2071	Unchanged the 01/01/22 unencumbered cash balance from	\$111,062.03	estimated to	\$111,062.03	actual
2075	Unchanged the 01/01/22 unencumbered cash balance from	\$835.00	estimated to	\$835.00	actual
2082	Decrease the 01/01/22 unencumbered cash balance from	\$766.22	estimated to	\$305.53	actual
2083	Unchanged the 01/01/22 unencumbered cash balance from	\$62,907.50	estimated to	\$62,907.50	actual
2084	Increase the 01/01/22 unencumbered cash balance from	\$278,408.01	estimated to	\$368,788.55	actual
2085	Increase the 01/01/22 unencumbered cash balance from	\$236,312.36	estimated to	\$279,921.09	actual
2086	Unchanged the 01/01/22 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actual
2087	Increase the 01/01/22 unencumbered cash balance from	\$654,768.81	estimated to	\$730,785.40	actual
2088	Increase the 01/01/22 unencumbered cash balance from	\$104,147.75	estimated to	\$144,256.82	actual
2090	Decrease the 01/01/22 unencumbered cash balance from	\$18,415.86	estimated to	\$16,008.68	actual
2092	Increase the 01/01/22 unencumbered cash balance from	\$24,225.00	estimated to	\$32,369.15	actual
2093	Increase the 01/01/22 unencumbered cash balance from	\$83,844.00	estimated to	\$101,929.06	actual
2095	Unchanged the 01/01/2022 unencumbered cash balance from	\$95.80	estimated to	\$95.80	actual
2096	Increase the 01/01/22 unencumbered cash balance from	\$4,000,000.00	estimated to	\$5,700,000.00	actual
2098	Increase the 01/01/2022 unencumbered cash balance from	\$0.00	estimated to	\$9,095,110.00	actual
2099	Increase the 01-01-2022 unencumbered cash balance from	\$0.00	estimated to	\$1,000.00	actual
4029	Decrease the 01/01/22 unencumbered cash balance from	\$160,913.38	estimated to	\$153,198.00	actual
4030	Decrease the 01/01/22 unencumbered cash balance from	\$2,204.64	estimated to	\$2,173.77	actual

New Special Revenue Funds Total: **\$113,848,732.99** estimate was \$97,244,788.29

DEBT SERVICE

3000	Decrease the 01/01/22 unencumbered cash balance from	\$97,529.44	estimated to	\$96,828.05	actual
3001	Unchanged the 01/01/22 unencumbered cash balance from	\$51,928.64	estimated to	\$51,928.64	actual
3004	Increase the 01/01/22 unencumbered cash balance from	\$619,653.64	estimated to	\$2,404,016.16	actual
	Decrease other source revenue (\$1,416,003.00)	\$1,416,003.00	estimated to	\$0.00	actual
5013	Increase the 01/01/22 unencumbered cash balance from	\$528.70	estimated to	\$3,153.70	actual
5001	Increase the 01/01/22 unencumbered cash balance from	\$32,184.48	estimated to	\$37,516.82	actual
5014	Unchanged the 01/01/22 unencumbered cash balance from	\$39,538.30	estimated to	\$39,538.30	actual

New Debt Service Funds Total: **\$5,842,634.67** estimate was \$4,051,016.20

SPECIAL ASSESSMENTS

3002	Decrease the 01/01/22 unencumbered cash balance from	\$1,341,967.72	estimated to	\$1,116,736.18	actual
	New Special Assessments Funds Total:	\$1,251,736.18	estimate was	\$1,476,967.72	

CAPITAL PROJECTS

4002	Increase the 01/01/22 unencumbered cash balance from	\$0.00	estimated to	\$1,303,703.05	actual
	tax revenue	3,055,662.00	estimated to	\$3,055,662.00	actual
	Increase Other Source revenue	408,807.00	estimated to	\$408,807.00	actual
4000	Increase the 01/01/22 unencumbered cash balance from	\$589,487.57	estimated to	\$603,980.25	actual
4001	Decrease the 01/01/22 unencumbered cash balance from	\$24,384.56	estimated to	\$21,729.40	actual
4004	Increase the 01/01/22 unencumbered cash balance from	\$114,646.82	estimated to	\$133,102.17	actual
4005	Increase the 01/01/22 unencumbered cash balance from	\$5,729.60	estimated to	\$6,821.71	actual
4006	Unchanged the 01/01/22 unencumbered cash balance from	\$3,537.66	estimated to	\$3,537.66	actual
4007	Decrease the 01/01/22 unencumbered cash balance from	\$134,678.84	estimated to	\$125,798.84	actual
4008	Decrease the 01/01/22 unencumbered cash balance from	\$713,013.61	estimated to	\$693,013.61	actual
4010	Increase the 01/01/22 unencumbered cash balance from	\$3,256.99	estimated to	\$35,571.06	actual
4011	Increase the 01/01/22 unencumbered cash balance from	\$2,238,257.07	estimated to	\$4,504,109.26	actual
4012	Decrease the 01/01/22 unencumbered cash balance from	\$38.20	estimated to	\$26.01	actual
4013	Unchanged the 01/01/22 unencumbered cash balance from	\$4,718.00	estimated to	\$4,718.00	actual
4014	Unchanged the 01/01/22 unencumbered cash balance from	\$3,604.64	estimated to	\$3,604.64	actual
4016	Unchanged the 01/01/22 unencumbered cash balance from	\$1.38	estimated to	\$1.38	actual
4017	Increase the 01/01/22 unencumbered cash balance from	\$7,676.26	estimated to	\$7,683.01	actual
4018	Unchanged the 01/01/22 unencumbered cash balance from	\$2,876.68	estimated to	\$2,876.68	actual
4019	Increase the 01/01/22 unencumbered cash balance from	\$60,522.87	estimated to	\$1,035,575.53	actual
4020	Increase the 01/01/22 unencumbered cash balance from	\$303,679.29	estimated to	\$303,904.17	actual
4021	Increase the 01/01/22 unencumbered cash balance from	\$6,278.18	estimated to	\$106,311.95	actual
4022	Increase the 01/01/22 unencumbered cash balance from	\$99,269.23	estimated to	\$104,426.68	actual
4023	Increase the 01/01/22 unencumbered cash balance from	\$32,917.89	estimated to	\$1,520,653.33	actual
4024	Unchanged the 01/01/22 unencumbered cash balance from	\$34,661.46	estimated to	\$34,661.46	actual
4026	Increase the 01/01/22 unencumbered cash balance from	\$51,122.87	estimated to	\$51,167.81	actual
4027	Decrease the 01/01/22 unencumbered cash balance from	\$55,507.60	estimated to	\$11.60	actual
4031	Increase the 01/01/22 unencumbered cash balance from	\$32,022.03	estimated to	\$33,821.26	actual
4032	Increase the 01/01/22 unencumbered cash balance from	\$642,448.95	estimated to	\$2,811,125.75	actual
4033	Increase the 01/01/2022 unencumbered cash balance from	\$0.00	estimated to	\$3,000,000.00	actual
	New Capital Project Funds Total:	21,607,455.27	estimate was	6,855,388.25	

ENTERPRISE FUNDS

4028	Increase the 01/01/22 unencumbered cash balance from	\$79.22	estimated to	\$2,079.22	actua
5002	Increase the 01/01/22 unencumbered cash balance from	\$1,020,524.67	estimated to	\$2,565,382.48	actua
5003	Increase the 01/01/22 unencumbered cash balance from	\$1,145,996.60	estimated to	\$1,165,143.84	actua
5004	Decrease the 01/01/22 unencumbered cash balance from	\$224,742.28	estimated to	\$180,042.94	actua
5005	Decrease the 01/01/22 unencumbered cash balance from	\$730,588.03	estimated to	\$589.03	actua
5006	Increase the 01/01/22 unencumbered cash balance from	\$1,154.41	estimated to	\$1,155.45	actua
5007	Decrease the 01/01/22 unencumbered cash balance from	\$2,186.80	estimated to	\$186.80	actua
5008	Increase the 01/01/22 unencumbered cash balance from	\$1,711.94	estimated to	\$1,713.42	actua
5009	Unchanged the 01/01/22 unencumbered cash balance from	\$32,623.38	estimated to	\$32,623.38	actua
5010	Increase the 01/01/22 unencumbered cash balance from	\$484,729.82	estimated to	\$669,256.32	ua
5011	Unchanged the 01/01/22 unencumbered cash balance from	\$3,881.85	estimated to	\$3,881.85	ua
5012	Increase the 01/01/22 unencumbered cash balance from	40,629.75	estimated to	\$44,143.12	actua
5015	Increase the 01/01/22 unencumbered cash balance from	\$50,377.79	estimated to	\$53,880.29	actua
5016	Increase the 01/01/22 unencumbered cash balance from	\$12,411.67	estimated to	\$13,107.32	actua
5017	Increase the 01/01/22 unencumbered cash balance from	\$18,575.80	estimated to	\$19,846.98	actua
5018	Increase the 01/01/22 unencumbered cash balance from	\$15,915.25	estimated to	\$18,265.25	actua
5019	Unchanged the 01/01/22 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actua
5020	Increase the 01/01/22 unencumbered cash balance from	\$2,976.65	estimated to	\$3,547.83	actua
5021	Increase the 01/01/22 unencumbered cash balance from	\$1,602.20	estimated to	\$5,510.91	actua
5022	Increase the 01/01/22 unencumbered cash balance from	\$155,124.50	estimated to	\$505,166.50	actua
New Enterprise Funds Total:		\$21,477,453.34	estimated at	\$20,139,763.02	

INTERNAL SERVICE FUNDS

1004	Increase the 01/01/22 unencumbered cash balance from	\$199,018.56	estimated to	\$279,506.98	actua
1005	Decrease the 01/01/22 unencumbered cash balance from	\$13,285.92	estimated to	\$5,924.02	actua
1006	Decrease the 01/01/22 unencumbered cash balance from	\$29,296.25	estimated to	\$28,364.25	actua
1007	Unchanged the 01/01/22 unencumbered cash balance from	\$34.86	estimated to	\$34.86	actua
1008	Increase the 01/01/22 unencumbered cash balance from	\$36,538.50	estimated to	\$21,469.03	actua
New Internal Service Funds Total:		\$1,237,299.14	estimated at	\$1,180,174.09	

FIDUCIARY FUNDS

6001	Increase the 01/01/22 unencumbered cash balance from	\$9,420.61	estimated to	\$10,583.64	actua
6003	Decrease the 01/01/22 unencumbered cash balance from	\$7,070.90	estimated to	\$70.90	ua
6006	Unchanged the 01/01/22 unencumbered cash balance from	\$1,759.26	estimated to	\$1,759.26	ua
6009	Increase the 01/01/22 unencumbered cash balance from	\$209,776.81	estimated to	\$303,722.74	actua
6028	Increase the 01/01/22 unencumbered cash balance from	\$22,005.94	estimated to	\$30,958.18	actua
6029	Increase the 01/01/22 unencumbered cash balance from	\$494,531.34	estimated to	\$451,281.92	actua
6031	Increase the 01/01/22 unencumbered cash balance from	\$122,977.09	estimated to	\$168,878.44	actua
1002	Increase the 01/01/22 unencumbered cash balance from	\$111,957.69	estimated to	\$159,885.24	actua
1003	Increase the 01/01/22 unencumbered cash balance from	\$1,031.82	estimated to	\$8,531.82	actua
New Fuduciary Funds Total:		\$3,388,865.14	estimated at	\$3,233,724.46	

New Total 2022 Certification - All Funds:		\$210,236,815.85	estimated at	\$173,182,989.87	
Net Change over 8/16/2021 Official Certificate:		\$1,712,443.05			
1001 - General Fund:				\$2,581,471.28	Net Change
Net Change Beginning Balances		\$2,477,099.28			
Net Change Taxes		\$92,056.00			
Net Other Source		\$12,316.00			
1002 - 6031 and All Others:.				\$34,472,354.70	Net Change
Beginning Balances		\$30,805,603.70			
Taxes		\$3,234,950.00			
Other Source		\$431,801.00			

Grand Total 2022 Certification Net Changes All Funds	\$37,053,825.98
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Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #2

Motion by James Flaiz seconded by C.P. Hitchcock to amend the Geauga County 2022 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2011 Court Technology other source revenue 10,991.00 from 398,244.00 to 409,235.00
Increase 2082 Common Pleas PSI Grant other source revenue 1,300.00 from 26,000.00 to 27,300.00
Net Adjustment: \$12,291.00

Capital Project Funds

Increase Bainbridge Water Project (Water Resources 4021) other source revenue 1,483,668.00 from 00.00 to 1,483,668.00.

New Special Revenue Funds Total:	\$113,861,023.99
<u>New Capital Project Funds Total:</u>	<u>\$ 23,091,123.27</u>
New 2022 Certificate Total:	\$211,732,774.85

Voice vote: Three ayes. Motion carried

General Discussion:

Board of Revision (BOR) meeting - possible conflict with time on February 7, 2022.
Budget Commission decided to leave Budget Commission’s regular meeting as advertised for the same date at 10:00 am. Should the BOR meeting run up against the 10:00 meeting time, it will be recessed to afford attendance at the Budget Commission meeting

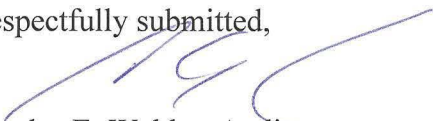
All School Budgets have been submitted. Budget Commission asked that special attention be given to review the transfers for balancing (spreadsheet if the transfer is coming from account not seen). The Budget Staff plans to have packets assembled and distributed to the members of Budget Commission by the 1st week of February.

Budget Staff provided an update on outstanding 2022 appropriation measures.

Public Comment

Question: Anything received from Geauga Park District. – Nothing has been submitted to date.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 19, 2022 special meeting at 9:55 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

