

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, February 7, 2022 at 10:00 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 Treasurer C. P. Hitchcock.

Also Present: Geauga County Commissioner James Dvorak, Chief Deputy Auditor Ron Leyde, Chief Administrator ADP/DoIT, Frank Antenucci, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Regular Meeting Advertised: Regular Business

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the January 07, 2022 - special session.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by C. P. Hitchcock, to approve the minutes of the January 19, 2022 - special session.

Voice vote: Three ayes. Motion carried

Revised 2022 Amendments

Gauga County District Board of Health – re-sign 2022 Amendment #1

To amend the Health District’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances; beginning balances were not updated on January 5, 2022:

6002 Increase the 01/01/22 unencumbered cash balance from	742,683.75	estimated to	1,289,469.75	actual
6004 Increase the 01/01/22 unencumbered cash balance from	7,698.75	estimated to	10,099.06	actual
6005 Increase the 01/01/22 unencumbered cash balance from	147,667.50	estimated to	177,932.51	actual
6008 Increase the 01/01/22 unencumbered cash balance from	74,001.00	estimated to	100,796.62	actual
6011 Increase the 01/01/22 unencumbered cash balance from	110,686.50	estimated to	176,183.85	actual
6018 Increase the 01/01/22 unencumbered cash balance from	13,938.75	estimated to	18,046.03	actual
6021 Increase the 01/01/22 unencumbered cash balance from	401,610.75	estimated to	436,572.37	actual
6023 Increase the 01/01/22 unencumbered cash balance from	637,548.00	estimated to	903,118.32	actual
6025 Increase the 01/01/22 unencumbered cash balance from	25,920.75	estimated to	44,869.31	actual
6036 Increase the 01/01/22 unencumbered cash balance from	60,210.75	estimated to	80,281.87	actual
6037 Decrease the 01/01/22 unencumbered cash balance from	452,611.50	estimated to	441,475.55	actual
6039 Increase 01/01/22 unencumbered cash balance from	41,771.25	estimated to	83,777.85	actual
6040 Decrease 01/01/22 unencumbered cash balance from	29,227.50	estimated to	23,518.48	actual
6041 Increase 01/01/22 unencumbered cash balance from	16,505.00	estimated to	10,190.00	actual
6042 Increase 01/01/22 unencumbered cash balance from	199,933.50	estimated to	343,383.28	actual
New 6002 General Fund Fund Total	2,466,561.75			
New Special Revenue Funds Total	5,637,158.10			
Grand Total 2022 Certificate - All Funds	<u>8,103,719.85</u>			
Net Change in Beginning Balance	<u>\$559,512.19</u>			
	<u>559,512.19</u>			

Certificate was re-signed





**West Geauga Joint Recreation District – 2022 Amendment #1**

Motion by James Flaiz seconded by C. P. Hitchcock to amend the West Geauga Joint Recreation District 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances:

General	Increase the 1/1/22 unencumbered cash balance from	13,557.15	estimated to	14,943.29	actual
	Increase tax revenue	915.00	estimated to	77,762.00	actual
	Increase other source revenue	123.00	estimated to	10,406.04	actual
Cap Proj	Increase the 01/01/22 unencumbered cash balance from	36,069.93	estimated to	36,549.93	actual
	New General Fund Fund Total	103,111.33			
	New Capital Project Fund Total	38,149.93			
	Grand Total New Certificate- All Funds	141,261.26			
	Net Change in Beginning balances	1,866.14			
	Net Change in tax revenue	915.00			
	Net Change in other source revenue	123.00			
	Total Net Change over original certificate	2,904.14			

Voice vote: Three ayes. Motion carried

**Russell Township Citizen’s Park District (511) – 2022 Amendment #1**

Motion by C. P. Hitchcock seconded by Charles E. Walder to amend the Russell Twp. Citizen’s Park District 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances.

General	Decrease the 1/1/2022 unencumbered cash balance from	17,984.90	estimated to	13,999.28	actual
Capital Fund	Increase the 1/1/22 unencumbered cash balance from	0.00	estimated to	750.00	actual
	New General Fund Total	17,403.41			
	New Capital Project Fund Total	750.00			
		18,153.41			
	Net Change in Beginning Balances	(3,235.62)			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	(3,235.62)			

Voice vote: Three ayes. Motion carried

**Geauga Park District – 2022 Amendment #1 – Tabled**

Geauga Park District – Amendment #1 was tabled. The budget staff will contact Geauga Park District’s Director of Finance and request the documentation which authorized the zero balance of Special Revenue Fund -Retirement Reserve Account (RRA) originally funded on the Certificate of Estimated Resources at the Budget Hearing dated August 27, 2021.

**Chester Township – 2022 Amendment #1**

Motion by Charles E. Walder seconded by James Flaiz, to amend Chester 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	646,924.84	estimated to	952,566.86	actual
	Increase tax revenue	3,117.00	estimated to	534,333.00	actual
	Increase other source revenue	417.00	estimated to	223,486.00	actual
Motor Veh	Increase the 1/1/22 unencumbered cash balance from	16,052.68	estimated to	17,039.85	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	59,819.93	estimated to	151,135.71	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	712,903.75	estimated to	1,579,072.67	actual
	Increase tax revenue	13,673.00	estimated to	2,012,518.00	actual
	Increase other source revenue	1,003.00	estimated to	502,915.16	actual
Cemetery	Decrease the 1/1/22 unencumbered cash balance from	31,908.06	estimated to	17,167.96	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	731,322.80	estimated to	1,585,984.12	actual
	Increase tax revenue	12,575.00	estimated to	1,766,089.00	actual
	Increase other source revenue	1,682.00	estimated to	266,279.00	actual
Police Levy	Increase the 1/1/22 unencumbered cash balance from	559,306.21	estimated to	822,080.99	actual
	Increase tax revenue	213,044.00	estimated to	1,587,336.00	actual
	Increase other source revenue	1,486.00	estimated to	282,131.85	actual
Permissive MI	Increase the 1/1/22 unencumbered cash	9,519.23	estimated to	42,422.77	actual
Ambulance	Increase the 1/1/22 unencumbered cash balance from	266,208.56	estimated to	384,681.90	actual
Fire & Rescue	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	0.01	actual
Educ & Enfr	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	309.01	actual
Underground	Unchanged the 1/1/22 unencumbered cash balance from	11,000.00	estimated to	11,000.00	actual
ARP Act	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	211,559.52	actual
Perm Imptov	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	5,032.00	
Spec Assess	Increase the 1/1/22 unencumbered cash balance from	17,937.73	estimated to	18,748.98	actual
Cem Bequest	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	45.00	actual
New General Fund Total		1,710,385.86			
New Special Revenue Funds Total		11,767,098.52			
New Capital Project Funds Total		5,032.00			
New Special Assessment Funds Total		47,748.98			
New Fiduciary Funds Total		45.00			
Grand Total New Certificate- All Funds		<u>13,530,310.36</u>			
Net Change in Beginning balances		2,712,559.25			
Net Change in Tax Revenue		242,409.00			
Net Change in Other Source Revenue		<u>4,588.00</u>			
		<u>2,959,556.25</u>			

Voice vote: Three ayes. Motion carried



**Bainbridge Township – 2022 Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Bainbridge 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 1/1/2022 unencumbered cash balance from	1,180,457.31	estimated to	2,169,761.06	actual
	Increase tax revenue	18,423.00	estimated to	843,044.00	actual
	Increase other source revenue	2,465.00	estimated to	594,242.66	actual
Motor Vehicle	Increase the 1/1/2022 unencumbered cash balance from	38,289.68	estimated to	106,289.68	actual
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance from	155,978.70	estimated to	228,978.70	actual
Road & Bridge	Increase the 1/1/2022 unencumbered cash balance from	1,048,563.44	estimated to	2,663,724.09	actual
	Increase tax revenue	40,692.00	estimated to	2,930,610.00	actual
	Increase other source revenue	5,444.00	estimated to	572,077.00	actual
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	37,486.09	estimated to	78,186.09	actual
	Decrease other source revenue	(15,000.00)	estimated to	35,000.00	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	1,441,438.39	estimated to	2,763,501.81	actual
	Increase tax revenue	24,303.00	estimated to	2,177,766.00	actual
	Increase other source revenue	3,252.00	estimated to	291,357.00	actual
Police Levy	Increase the 1/1/2022 unencumbered cash balance from	3,425,208.68	estimated to	4,372,909.33	actual
	Increase tax revenue	41,803.00	estimated to	3,742,956.00	actual
	Increase other source revenue	3,501.00	estimated to	311,372.00	actual
Permissive MVI	Increase the 1/1/2022 unencumbered cash balance from	41,283.58	estimated to	59,283.58	actual
Law Enf. Trust	Unchanged the 1/1/2022 unencumbered cash balance from	615.92	estimated to	615.92	actual
Ambulance	Increase the 1/1/2022 unencumbered cash balance from	867,373.86	estimated to	1,063,743.86	actual
	Decrease other source revenue	(40,000.00)	estimated to	360,000.00	actual
DARE	Increase the 1/1/2022 unencumbered cash balance from	6,000.00	estimated to	25,639.60	actual
EPA 319 Grant	Decrease the 1/1/2022 unencumbered cash balance from	(226.68)	estimated to	-	actual
Police/Debt	Increase the 1/1/2022 unencumbered cash balance from	1,095,642.74	estimated to	1,424,542.74	actual
Fire/Debt	Increase the 1/1/2022 unencumbered cash balance from	1,921,887.94	estimated to	2,097,550.10	actual
Misc Police	Unchanged the 1/1/2022 unencumbered cash balance from	183,495.62	estimated to	183,495.62	actual
Fire Station Add	Unchanged the 1/1/2022 unencumbered cash balance from	89,304.71	estimated to	89,304.71	actual
Capital Projects	Decrease other source revenue	(400,000.00)	estimated to	-	actual
Lighting Assess	Unchanged the 1/1/2022 unencumbered cash balance from	-	estimated to	1,258.45	actual
4951-4954 Penn	Decrease the 1/1/2022 unencumbered cash balance from	2,271.96	estimated to	534.77	actual
	Increase other source revenue	0.96	estimated to	3.31	actual
New General Fund Total		3,607,047.72			
New Special Revenue Fund Total		21,975,010.66	Adj. made by Fiscal		
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		29,387,348.08			
Net Change in Beginning balances		5,778,896.76			
Net Change in Tax Revenue		125,221.00			
Net Change in Other Source Revenue		(440,337.04)			
Total Net Change over Original Cert		5,463,780.72			

Voice vote: Three ayes. Motion carried.

**South Russell Village – Amendment #1**

Motion by C. P. Hitchcock seconded by Charles E. Walder to amend South Russell Village’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	457,252.00	estimated to	655,106.30	actual
	Increase tax revenue 815.00	469,190.00	estimated to	470,005.00	actual
	Increase other source revenue 109.00	574,085.00	estimated to	574,194.00	actual
Street Maint	Decrease the 1/1/22 unencumbered cash balance from	171,381.00	estimated to	165,603.05	actual
State Hwy	Increase the 1/1/22 unencumbered cash balance from	31,468.00	estimated to	153,366.31	actual
Operating	Increase the 1/1/22 unencumbered cash balance from	375,206.00	estimated to	416,172.56	actual
	Increase tax revenue 1,059.00	159,171.00	estimated to	160,230.00	actual
	Increase other source revenue 142.00	221,495.00	estimated to	221,637.00	actual
Income Tax	Increase the 1/1/22 unencumbered cash balance from	146,975.00	estimated to	505,002.83	actual
Road & Brdg	Increase the 1/1/22 unencumbered cash balance from	34,594.00	estimated to	49,092.62	actual
	Increase tax revenue 644.00	237,609.00	estimated to	238,253.00	actual
	Increase other source revenue -	-	estimated to	-	actual
Police Levy	Increase the 1/1/22 unencumbered cash balance from	517,175.00	estimated to	636,272.42	actual
	Increase tax revenue 1,576.00	484,857.00	estimated to	486,433.00	actual
	Increase other source revenue 204.00	919,375.00	estimated to	919,579.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	49,381.00	estimated to	68,094.62	actual
Parks & Rec	Increase the 1/1/22 unencumbered cash balance from	22,552.00	estimated to	31,280.22	actual
Drug Law Enf	Increase the 1/1/22 unencumbered cash balance from	250.00	estimated to	250.00	actual
Playground M	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	0.40	actual
ARP Act	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	196,093.99	actual
Spec Bldg	Increase the 1/1/22 unencumbered cash balance from	58,201.00	estimated to	65,301.47	actual
Spec Road	Increase the 1/1/22 unencumbered cash balance from	11,431.00	estimated to	11,503.90	actual
Spec Equip	Unchanged the 1/1/22 unencumbered cash balance from	13,153.52	estimated to	13,153.52	actual
Natureworks F	Decrease the 1/1/22 unencumbered cash balance from	5,158.00	estimated to	4,031.10	actual
Lake Louise	Unchanged the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
Manorbrook	Decrease the 1/1/22 unencumbered cash balance from	134,925.73	estimated to	87,416.59	actual
VH Headwater	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	115,411.31	actual
Bidg/Const.	Increase the 1/1/22 unencumbered cash balance from	155,680.91	estimated to	213,488.09	actual
New General Fund Total		1,699,305.30			
New Special Revenue Fund Total		6,456,511.02			
New Capital Project Fund Total		296,817.89			
New Fiduciary Fund Total		302,338.09			
Grand Total New Certificate- All Funds		8,754,972.30			
Net Change in Beginning balances		1,201,857.04			
Net Change in Tax Revenue		4,094.00			
Net Change in Other Source Revenue		455.00			
		1,206,406.04			

Voice vote: Three ayes. Motion carried



**Burton Township – 2022 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Burton Township 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	218,032.70	estimated to	303,037.45	actual
	Increase tax revenue	1,134.00	estimated to	159,569.00	actual
	Decrease other source revenue	152.00	estimated to	84,717.00	actual
Motor Vehicle	Increase the 1/1/22 unencumbered cash balance from	598.15	estimated to	1,984.50	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	20,596.49	estimated to	113,696.35	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	71,347.41	estimated to	180,945.81	actual
	Increase tax revenue	2,893.00	estimated to	381,580.00	actual
	Increase other source revenue	136.00	estimated to	17,864.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	1,167.30	estimated to	1,827.30	actual
Zoning	Decrease the 1/1/22 unencumbered cash balance from	2,402.31	estimated to	5,798.32	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	278,334.22	estimated to	266,387.86	actual
	Decrease tax revenue	1,859.00	estimated to	244,095.00	actual
	Decrease other source revenue	110.00	estimated to	14,254.00	actual
Permissive M	Increase the 1/1/22 unencumbered cash balance from	147.44	estimated to	2,036.86	actual
ARPA	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	155,869.58	actual
New General Fund Total		547,323.45			
New Special Revenue Fund Total		1,511,839.58			
New Capital Project Fund Total		-			
Grand Total New Certificate- All Funds		<u>2,059,163.03</u>			
Net Change in Beginning balances		438,958.01			
Net Change in Tax Revenue		5,886.00			
Net Change in Other Source Revenue		398.00			
		<u>445,242.01</u>			

Voice vote: Three ayes. Motion carried

**Huntsburg Township – 2022 Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend Huntsburg 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	47,094.68	estimated to	61,391.05	actual
	Increase tax revenue	1,159.00	estimated to	115,329.00	actual
	Increase other source revenue	156.00	estimated to	200,902.00	actual
Motor Vehicle	Increase the 1/1/22 unencumbered cash balance from	12,490.75	estimated to	28,175.21	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	35,427.59	estimated to	107,259.14	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	45,612.32	estimated to	148,731.52	actual
	Increase tax revenue	3,018.00	estimated to	351,245.00	actual
	Increase other source revenue	404.00	estimated to	108,442.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	4,068.22	estimated to	7,663.91	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	23,365.55	estimated to	83,177.73	actual
	Increase tax revenue	675.00	estimated to	82,229.00	actual
	Increase other source revenue	90.00	estimated to	11,501.00	actual
Permiss MVL	Increase the 1/1/22 unencumbered cash balance from	10,734.55	estimated to	10,298.05	actual
ARP Act	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	191,484.94	actual
Debt Service	Increase the 1/1/22 unencumbered cash balance from	203.50	estimated to	1,027.50	actual
Perm Imprv	Decrease the 1/1/22 unencumbered cash balance from	15,414.49	estimated to	5,414.49	actual
New General Fund Total		377,622.05			
New Special Revenue Fund Total		1,242,407.50			
New Debt Service Funds		34,671.50			
Capital Project Funds Total		15,414.49			
Grand Total New Certificate- All Funds		<u>1,670,115.54</u>			
Net Change in Beginning balances		450,211.89			
Net Change in Tax Revenue		4,852.00			
Net Change in Other Source Revenue		650.00			
		<u>455,713.89</u>			

Voice vote: Three ayes. Motion carried



**City of Chardon – Amendment #2**

Motion by C. P. Hitchcock seconded by Charles E. Walder, to amend City of Chardon’s 2022 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2022 Year.

**General Fund**

Decrease Other – other source revenue (46,478.00) from 1,780,787.00 to 1,734,309.00

**Special Revenue Fund**

Increase General Operating other source revenue 150,000.00 from 0.00 to 150,000.00  
Increase SCMR other source revenue 140,140.00 from 515,000.00 to 655,140.00  
Increase State Highway Improv. Other source revenue 11,749.00 from 41,351.00 to 53,100.00  
Decrease Cemetery other source revenue (4063.00) from 62,623.00 to 53,100.00  
Increase Park & Rec other source revenue 41,623.00 from 354,787.00 to 396,410.00  
Increase Police Pension Other-other source revenue 8,000.00 from 192,000.00 to 200,000.00  
Increase Permissive Tax other source revenue 5,000.00 from 20,000.00 to 25,000.00  
Increase Shade Tree other source revenue 3,081.00 from 66,919.00 to 70,000.00  
Increase Street Lighting other source revenue 18,800.00 from 130,000.00 to 148,800.00  
Decrease Ambulance other source revenue (27,000.00) from 202,000.00 to 175,000.00  
Decrease Court Computer Project other source revenue (16,709.00) from 101,709.00 to 85,000.00  
Decrease Special Project other source revenue (20,916.00) from 215,856.00 to 194,940.00  
Decrease Drivers Interlock Alco. Mont. Other source revenue (1,172.00) from 15,172.00 to 14,000.00  
Decrease Comp Legal Research other source revenue (5,417.00) from 25,417.00 to 20,000.00  
Increase Sidewalk Improv other source revenue 132,000.00 from 100,000.00 to 232,000.00  
Net Adjustment: \$435,116.00

**Debt Service Fund**

Decrease G.O. Debt other source revenue (14,800.00) from 384,010.00 to 369,210.00

**Capital Project Funds**

Increase Chardon Sq Cap Improv other source revenue 8,844.00 from 127,856.00 to 136,700.00  
Increase Gen. Cap. Improv Reserve other source revenue 15,000.00 from 1,545,570.00 to 1,560,570.00  
Increase TIF other source revenue 30,000.00 from 70,000.00 to 100,000.00  
Decrease Redwood TIF other source revenue (17,848.00) from 17,848.00 to 0.00  
Increase Hidden Glen RID other source revenue 26,500.00 from 143,000.00 to 116,500.00  
Increase Cider Mill RID other source revenue 570.00 from 220.00 to 790.00  
Decrease Windermere/Willo Tree RID other source revenue (6,680.00) from 8,500.00 to 1,820.00  
Decrease Thistle Creel RID other source revenue (19,231.00) from 19,341.00 to 110.00  
Net Adjustment: \$37,155.00

**Enterprise Funds**

Increase Water Ops other source revenue 34,145.00 from 1,024,302.00 to 1,058,447.00  
Decrease Water Cap. Improv Reserve other source revenue (961,600.00) from 1,766,070.00 to 804,470.00  
Increase sewer Ops other source revenue 1,937.00 from 1,375,350.00 to 1,377,287.00  
Increase Sewer Cap Imprv. Reserve other source revenue 266,400.00 from 559,880.00 to 826,280.00  
Decrease Sanitary Sewer Asmt/Rev Loan other source revenue (4,351.00) from 7,051.00 to 2,700.00  
Decrease WPCLF Debt Ser. Other source revenue (1,271.00) from 475,071.00 to 473,800.00  
Increase WSRLA Debt Service other source revenue 15.00 from 396,145.00 to 396,160.00  
Decrease WPCLF Cap Improv. Other source revenue (25.00) from 25.00 to 0.00  
Decrease WWTP Cap Improv other source revenue (35,000.00) from 300,000.00 to 265,000.00  
Net Adjustment: \$(699,750.00)

<b>New 2022 General Fund Total:</b>	<b>\$11,275,334.09</b>
<b>New 2022 Special Revenue Fund Total:</b>	<b>\$ 8,927,754.93</b>
<b>New 2022 Debt Fund Total:</b>	<b>\$ 369,893.94</b>
<b>New 2022 Capital Project Funds Total:</b>	<b>\$ 3,518,383.17</b>
<b>New 2022 Enterprise Fund Total:</b>	<b>\$ 6,448,300.22</b>

<b><u>New 2022 Certificate Total:</u></b>	<b><u>\$30,742,170.27</u></b>
---	-------------------------------

Voice vote: Three ayes. Motion carried



**Burton Village – 2022 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Burton Village’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 1/1/2022 unencumbered cash balance from	470,263.73	estimated to	824,185.89	actual
	Increase tax revenue	432.00	81,702.00	estimated to	82,134.00
	Increase other source revenue	58.00	1,233,067.00	estimated to	1,233,125.00
Street Maint	Increase the 1/1/2022 unencumbered cash balance from	60,781.44	estimated to	137,997.20	actual
State Hwy	Increase the 1/1/2022 unencumbered cash balance from	8,741.28	estimated to	25,679.60	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	89,894.75	estimated to	90,243.54	actual
	Increase tax revenue	642.00	166,248.00	estimated to	166,890.00
	Decrease other source revenue	(445.00)	14,187.00	estimated to	13,742.00
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	52,632.07	estimated to	63,302.82	actual
Police Levy	Increase the 1/1/2022 unencumbered cash balance from	63,626.65	estimated to	127,690.47	actual
	Increase tax revenue	201.00	54,847.00	estimated to	55,048.00
	Increase other source revenue	8.00	355,939.00	estimated to	355,947.00
Road Improvem	Decrease the 1/1/2022 unencumbered cash balance from	85,708.00	estimated to	84,419.64	actual
	Increase tax revenue	314.26	85,507.74	estimated to	85,822.00
	Unchanged other source revenue	-	-	-	-
Permissive Lic	Unchanged the 1/1/2022 unencumbered cash balance from	2,643.85	estimated to	2,643.85	actual
Tree Commis	Increase the 1/1/2022 unencumbered cash balance from	3,884.72	estimated to	5,652.74	actual
Safety Sprt	Increase the 1/1/2022 unencumbered cash balance from	18,535.70	estimated to	29,749.84	actual
Admissions Tax	Increase the 1/1/2022 unencumbered cash balance from	33,665.07	estimated to	78,495.72	actual
Loc Fiscal Rec	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	75,996.90	actual
	other source revenue	75,996.90	-	estimated to	75,996.90
Equip Cap	Increase the 1/1/2022 unencumbered cash balance from	66,236.19	estimated to	226,271.19	actual
Street Cap	Unchanged the 1/1/2022 unencumbered cash balance from	219,700.27	estimated to	219,700.27	actual
Facilities Cap	Decrease the 1/1/2022 unencumbered cash balance from	2,654.36	estimated to	2,654.35	actual
GoodwinPeckha	Increase the 1/1/2022 unencumbered cash balance from	37,896.40	estimated to	52,416.80	actual
Construction Gr	Decrease the 1/1/2022 unencumbered cash balance from	-	estimated to	795.08	actual
	other source revenue	-	estimated to	-	actual
NOPEC Grant	Unchanged the 1/1/2022 unencumbered cash balance from	-	estimated to	-	actual
	other source revenue	-	5,500.00	estimated to	5,500.00
Street Lights	Increase the 1/1/2022 unencumbered cash balance from	9,523.05	estimated to	26,614.26	actual
	other source revenue	-	26,350.00	estimated to	26,350.00
Water Ops	Increase the 1/1/2022 unencumbered cash balance from	235,608.36	estimated to	435,473.10	actual
Sewer Ops	Increase the 1/1/2022 unencumbered cash balance from	982,119.02	estimated to	1,278,248.05	actual
Sewer Res	Decrease the 1/1/2022 unencumbered cash balance from	24,430.66	estimated to	24,362.55	actual
Tap In Fees	Increase the 1/1/2022 unencumbered cash balance from	423,245.05	estimated to	473,682.90	actual
Burton Healthcr	Unchanged the 1/1/2022 unencumbered cash balance from	9,090.51	estimated to	9,090.51	actual
Watr System	Increase the 1/1/2022 unencumbered cash balance from	99,901.21	estimated to	210,378.51	actual
Waterworks Rep	Increase the 1/1/2022 unencumbered cash balance from	299,986.38	estimated to	299,986.38	actual
Cemetery Bq	Decrease the 1/1/2022 unencumbered cash balance from	12,242.02	estimated to	12,200.83	actual
Ford Mem	Decrease the 1/1/2022 unencumbered cash balance from	7,220.63	estimated to	7,195.23	actual
Fenn Trust	Decrease the 1/1/2022 unencumbered cash balance from	2,931.62	estimated to	2,923.28	actual
Annexation	Increase the 1/1/2022 unencumbered cash balance from	22,488.17	estimated to	33,919.61	actual
New General Fund Total		2,139,444.89			
New Special Revenue Fund Total		1,782,868.22	Fiscal included revenue to be certified		
New Capital Project Fund Total		606,542.61			
New Special Assessment Funds Total		52,964.26			
New Enterprise Funds Total		3,769,707.00			
New Fiduciary Fund Total		126,532.95			
Grand Total New Certificate- All Funds		8,478,059.93			
Net Change in Beginning balances		1,515,524.87			
Net Change in Tax Revenue		1,589.26			
Net Change in Other Source Revenue		86,117.90			
		1,603,232.03			

Voice vote: Three ayes. Motion carried

**Montville Township – 2022 Amendment #1**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Montville Township 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	40,312.06	estimated to	121,423.24	actual
	Increase tax revenue	1,191.00	estimated to	86,611.00	actual
	Decrease other source revenue	159.00	estimated to	53,160.00	actual
Motor Vehicle	Increase the 1/1/22 unencumbered cash balance from	4,205.10	estimated to	15,014.33	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	32,771.52	estimated to	170,117.89	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	91,347.28	estimated to	213,283.63	actual
	Increase tax revenue	2,701.00	estimated to	193,248.00	actual
	Increase other source revenue	210.00	estimated to	16,150.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	5,696.39	estimated to	17,555.19	actual
Zoning	Increase the 1/1/22 unencumbered cash balance from	784.15	estimated to	3,447.97	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	78,461.05	estimated to	258,608.66	actual
	Increase tax revenue	3,014.00	estimated to	208,358.00	actual
	Increase other source revenue	403.00	estimated to	37,875.00	actual
Ambulance	Increase the 1/1/22 unencumbered cash balance from	7,201.24	estimated to	10,590.82	actual
Twp Permissi	Increase the 1/1/22 unencumbered cash balance from	5,679.59	estimated to	21,510.17	actual
HHS Cares	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
LCRF	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
Safer Grant	Decrease the 1/1/22 unencumbered cash balance from	-	estimated to	2,221.53	actual
	Increase other source revenue	-	estimated to	126,387.00	actual
Bequest Ceme	Increase the 1/1/22 unencumbered cash balance from	199.00	estimated to	216.90	actual
New General Fund Total		261,194.24			
New Special Revenue Fund Total		1,445,848.19			
New Fiduciary Funds Total		217.10			
Grand Total New Certificate- All Funds		1,707,259.53			
Net Change in Beginning balances		567,332.95			
Net Change in Tax Revenue		6,906.00			
Net Change in Other Source Revenue		772.00			
		575,010.95			

Voice vote: Three ayes. Motion carried

**Aquila Village – 2022 Amendment #1**

Motion by C. P. Hitchcock seconded by Charles E. Walder to amend Aquilla Village’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 1/1/2022 unencumbered cash balance from	59,710.12	estimated to	62,589.32	actual
	Increase tax revenue	53.00	estimated to	12,216.00	actual
	Increase other source revenue	5.00	estimated to	25,928.00	actual
Street Maint	Increase the 1/1/2022 unencumbered cash balance from	1,873.61	estimated to	9,155.61	actual
	Increase tax revenue	38.00	estimated to	8,944.00	actual
	Increase other source revenue	5.00	estimated to	1,196.00	actual
Motor Veh	Unchanged the 1/1/2022 unencumbered cash balance from	27,342.14	estimated to	27,342.14	actual
Gas Tax	Decrease the 1/1/2022 unencumbered cash balance from	37,004.03	estimated to	31,004.03	actual
Lighting Ass	Increase the 1/1/2022 unencumbered cash balance from	2,461.02	estimated to	3,327.02	actual
	Decrease other source revenue	(157.00)	estimated to	4,134.00	actual
New General Fund Total		100,733.32			
New Special Revenue Fund Total		93,641.78			
New Capital Project Fund Total		-			
New Special Assessment Fund Total		7,461.02			
Grand Total New Certificate- All Funds		201,836.12			
Net Change in Beginning balances		5,027.20			
Net Change in Tax Revenue		91.00			
Net Change in Other Source Revenue		(147.00)	Fiscal requested de-certification		
		4,971.20			

Voice vote: Three ayes. Motion carried



**Troy Township – 2022 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Troy 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 1/1/2022 unencumbered cash balance from	150,212.93	estimated to	271,210.98	actual
	Increase tax revenue	1,720.00	estimated to	121,031.00	actual
	Increase other source revenue	230.00	estimated to	95,019.00	actual
Motor Vehicle	Increase the 1/1/2022 unencumbered cash balance from	27,520.39	estimated to	42,960.67	actual
	Increase other source revenue	-	estimated to	6,860.00	
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance from	135,484.89	estimated to	127,780.48	actual
	Increase other source revenue	-	estimated to	90,000.00	
Road & Bridge	Increase the 1/1/2022 unencumbered cash balance from	144,627.98	estimated to	226,116.55	actual
	Increase tax revenue	2,824.00	estimated to	224,503.00	actual
	Increase other source revenue	377.00	estimated to	31,035.00	actual
Cemetery	Decrease the 1/1/2022 unencumbered cash balance from	12,826.29	estimated to	7,322.29	actual
	Increase other source revenue	-	estimated to	2,700.00	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	166,961.98	estimated to	408,589.13	actual
	Increase tax revenue	200,676.00	estimated to	400,404.00	actual
	Increase other source revenue	326.00	estimated to	173,647.00	actual
Permissive M <sup>1</sup>	Increase the 1/1/2022 unencumbered cash balance from	15,354.93	estimated to	21,718.77	actual
ARP Act	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	148,065.62	actual
	Increase other source revenue	148,065.52	estimated to	148,065.52	actual
Debt Service	Increase the 1/1/2022 unencumbered cash balance from	627.00	estimated to	-	actual
Comm House	Increase the 1/1/2022 unencumbered cash balance from	28,211.90	estimated to	-	actual
Perm Imp	Increase the 1/1/2022 unencumbered cash balance from	20,235.57	estimated to	-	actual
Cemetery Bq	Decrease the 1/1/2022 unencumbered cash balance from	708.90	estimated to	-	actual
\$49,783.37	Balances transferred to GF	Court case #22MISCI			

New General Fund Total	487,260.98
New Special Revenue Fund Total	2,064,768.03
Debt Service Funds Total	-
Capital Project Funds Total	-
New Fiduciary Funds Total	-
Grand Total New Certificate- All Funds	2,552,029.01

Net Change in Beginning balances	550,991.73	
Net Change in Tax Revenue	205,220.00	New Fire Levy Voted 2021
Net Change in Other Source Revenue	148,998.52	
	905,210.25	

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #3**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Geauga County’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 unencumbered cash balances.

**Special Revenue Funds**

Decrease 2027 MRDD Property and Other Taxes (786,490.00) from 11,061,990.00 to 10,275,500.00  
Increase 2027 MRDD Property and Other Taxes 756,167.00 from 10,275,500.00 to 11,031,667.00  
Decrease 2027 MRDD State Reimb. Real Estate (619.00) from 1,215,142.00 to 1,214,523.00  
Increase 2027 MRDD Federal Grants OTHER- other source revenue 30,000.00 from 1,760,000.00 to 1,790,000.00  
*Net adjustment #2027 \$(942.00)*

Increase 2063 MRDD other source revenue 794,300.00 from 8,650,700.00 to 9,445,000.00  
Increase 2096 MRDD other source revenue 600,000.00 from 0.00 to 600,000.00

***Net adjustment Special Revenue: \$ 1,393,358.00***

New Special Revenue Funds Total:	\$115,254,381.99
New 2022 Certificate Total:	\$213,126,132.85

Voice vote: Three ayes. Motion carried

**General Discussion/Housekeeping:**

Recognizing the acceptance of real estate tax payments thru February 16, 2022 the tentative date for settlement will be around the 1st week of March. Manufactured Home tax distribution is tentatively scheduled for the 2<sup>nd</sup> week of March

Burton Library is inquiring if an adjustment to will be made to revenue based on the December 23, 2021 Estimated Entitlement notification from the Ohio Department of Taxation. This amount is adjusted semi-annually by ODT. The Budget Commission will certify additional revenue if the Fiscal Officer makes a request and provides the revenue amount.

School Budget Hearing packets were distributed to members of the Budget Commission. The submitted budgets will be provided upon request. Hearings were properly advertised; February 22, 2022 at 10:00 a.m. in the Appraisal conference room.

**Review for Levied Departments:**

The Budget Commission will meet with department representatives on April 4th to review their respective budgets. The meeting will be conducted in the Appraisal conference room. Budget staff will send notifications to the following departments requesting their tentative budget (revenue/expenses) for 2023 and share meeting date for review.

Mental Health, DODD, JFS, Aging and Engineers

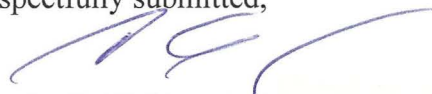
Annual Budget Hearings are scheduled for August 15<sup>th</sup> and 16<sup>th</sup> from 9-3 and 9-noon respectively. Entities will be notified via letter accompanied by the updated GCA-001E Schedule B and Millage letter to use in preparation of their 2023 budgets/levy needs. Letters, Schedule B GCA-001E and millage letters have been prepared and ready to mail. Any entity that has a levy on the May ballot will receive a revised Schedule B should the levy pass.

TIF training is scheduled for February 25<sup>th</sup> from 9:00 – 12:00 and will be virtual. The Appraisal conference room will be reserved. Representatives from Auditor's office – Appraisal, Real Estate and Budget, Treasurer's office, and the Prosecutor's office will be invited to attend. Attendees may view from Appraisal conference too, or their own terminal. Training will be recorded.

The Health Department budget hearing will be held during the scheduled Budget Commission meeting on April 18, 2022 and properly advertised. Notice will be shared with the Health District.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the February 7, 2022 - regular meeting at 10:55 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

