

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, February 22, 2022 at 10:03 a.m. at the Geauga County Offices, 470 Center Street, Building 8-Meeting Room, Chardon, Ohio.
Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Special Meeting Advertised: **2022/2023 School District Budget Hearings**
Regular Business

Regular Business

Prior Minutes

Motion by James Flaiz seconded by Charles E. Walder to approve the minutes of the February 7, 2022 - regular session.

Voice vote: Three ayes. Motion carried

2021/2022 School Amendments

Berkshire LSD – 2021/2022 Amendment #5

Motion by Charles E. Walder, seconded by C. P. Hitchcock 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 029 Education Foundation other source revenue 137,663.00 from 300,000.00 to 437,663.00

<u>New Special Revenue Total</u>	\$6,998,690.35
<u>New 2020/2021 Certificate Total:</u>	<u>\$ 39,849,083.67</u>

Voice vote: Three ayes. Motion carried

Cardinal LSD – 2021/2022 Amendment #3

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

General Fund

Decrease in Real Estate Tax revenue (80,400.00) from 8,883,135.00 to 8,802,735.00

Increase Other -other source revenue 437,644.54 from 1,409,720.26 to 1,847,364.80

Net Adjustment: \$357,244.54

Special Revenue Funds

Increase Public School Support other source revenue 4,123.81 from 0.00 to 4,123.81

Increase Other Local Grants other source revenue 4,500.00 from 0.00 to 4,500.00

Increase Activity Clubs other source revenue 11,974.96 from 61,722.04 to 73,697.00 (move to Special Revenue Fund from Fiduciary Funds)

Increase Student Activities other source revenue 43,891.32 from 28,558.69 to 72,450.01

Increase Data Communications other source revenue 5,400.00 from 0.00 to 5,400.00

Decrease Student Wellness other source revenue (263,122.52) from 263,122.52 to 0.00

Increase Safety Grants other source revenue 13,402.50 from 0.00 to 13,402.50

Increase ESSER Cares Fund other source revenue 2,811,240.61 from 0.00 to 2,811,240.61

Increase of Coronavirus Relief Fund other source revenue 9,652.40 from 0.00 to 9,652.40

Increase Idea Part B other source revenue 80,671.74 from 232,189.82 to 312,861.56

Increase Title III LEP other source revenue 6,330.35 from 5,448.30 to 11,778.65

Increase Title I other source revenue 139,265.51 from 382,068.79 to 521,334.30

Increase Title IV Part A other source revenue 35,114.62 from 33,794.51 to 68,909.13

Increase Title IIA Teacher Quality other source revenue 8,030.23 from 53,096.43 to 61,126.66

Net Adjustments: \$2,910,475.53

Debit Service Fund

Increase in Real Estate Taxes Bond 81,803.75 from 795,449.00 to 875,849.00

Increase in Library TVLR revenue 1,403.75 from 0.00 to 1,403.75

Net Adjustments: \$83,207.50

Capital Projects Fund

Increase Permanent Improvement Other -other source revenue 132,957.66 from 86,857.73 to 219,815.39

Increase COP PI Bonds other source revenue 126,656.25 from 0.00 to 126,656.25

Net Adjustments: \$29,613.91

Enterprise Funds

Increase Food Service other source revenue 231,834.80 from 334,800.73 to 566,635.53

Increase Uniform Supplies other source revenue 1,151.06 from 40,199.27 to 41,350.33

Increase Recreation Program other source revenue 34,630.00 from 0.00 to 34,630.00

Net Adjustments: \$ 267,615.86

Fiduciary Funds

Decrease Trust /Scholarships other source revenue (400.00) from 500.00 to 100.00

Increase Safety/Sectionals other source revenue 2,700.00 from 500.00 to 3,200.00

Net Adjustments: \$3,100.00

New General Fund Total:	\$15,338,499.53
New Special Revenue Total	\$ 4,408,620.65
New Debit Service Fund Total	\$ 2,430,803.20
New Capital Projects Fund Total:	\$ 860,877.82
New Enterprise Fund Total:	\$ 718,908.69
New Fiduciary Funds Total:	\$ 14,156.35

New 2021/2022 Certificate Total: \$ 23,771,866.24

Voice vote: Three ayes. Motion carried

2022 Amendments

Bainbridge Township – 2022 Amendment #1 – re-sign

A revised/corrected 1st Amended Bainbridge Township 2022 Official Certificate of Estimated Resources was re-signed to reflect the corrected “actual” January 1, 2022 unencumbered cash balances. The balances previously submitted were from YE December 31, 2020:

General	Decrease the 1/1/2022 unencumbered cash balance from	2,169,761.06	estimated to	2,114,252.26	actual
Motor Vehicle	Decrease the 1/1/2022 unencumbered cash balance from	106,289.68	estimated to	88,746.91	actual
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance from	228,978.70	estimated to	362,583.14	actual
Road & Bridge	Decrease the 1/1/2022 unencumbered cash balance from	2,663,724.09	estimated to	2,211,270.18	actual
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	78,186.09	estimated to	96,853.85	actual
Fire Levy	Decrease the 1/1/2022 unencumbered cash balance from	2,763,501.81	estimated to	1,967,097.58	actual
Police Levy	Increase the 1/1/2022 unencumbered cash balance from	4,372,909.33	estimated to	4,489,240.64	actual
Permissive MVI	Increase the 1/1/2022 unencumbered cash balance from	59,283.58	estimated to	69,584.49	actual
Law Enf. Trust	Unchanged the 1/1/2022 unencumbered cash balance from	615.92	estimated to	615.92	actual
Local Fiscal Rec	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	599,018.93	
Ambulance	Increase the 1/1/2022 unencumbered cash balance from	1,063,743.86	estimated to	1,331,784.06	actual
DARE	Decrease the 1/1/2022 unencumbered cash balance from (2,906.16)	25,639.60	estimated to	22,733.44	actual
Police/Debt	Decrease the 1/1/2022 unencumbered cash balance from	1,424,542.74	estimated to	1,095,642.74	actual
Fire/Debt	Decrease the 1/1/2022 unencumbered cash balance from	2,097,550.10	estimated to	1,921,887.94	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
Lighting Assess	Increase the 1/1/2022 unencumbered cash balance from	682.03	estimated to	1,940.48	actual
New General Fund Total		3,551,538.92			
New Special Revenue Fund Total		21,851,394.14			Adj. made by Fiscal
New Debt Service Funds Total		3,017,530.68			
New Capital Project Fund Total		272,800.33			
New Special Assessment Total		10,540.48			
New Fiduciary Funds Total		539.16			
Grand Total New Certificate- All Funds		28,704,343.71			
Net Change in Beginning balances		(683,004.37)			
Net Change in Tax Revenue		-			
Net Change in Other Source Revenue		-			
Total Net Change over Original Cert		(683,004.37)			

Revised certificate was re-signed

Thompson Township Park – 2022 Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder, to amend the Thompson Township Park 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 2021:

General	Increase the 1/1/2022 unencumbered cash balance from	41,714.00	estimated to	45,867.60	actual
	Unchanged other source revenue	0.00	estimated to	19,567.48	actual
	New General Fund Total	65,435.08			
		65,435.08			
	Net Change in Beginning Balances	4,153.60			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	4,153.60			

Voice vote: Three ayes. Motion carried

Middlefield Township – 2022 Amendment #1

Motion by Charles E. Walder, seconded by C. P. Hitchcock, to amend the Middlefield 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 1/1/2022 unencumbered cash balance fi	30,000.00	estimated to	232,357.34	actual
	Increase tax revenue	1,537.00	estimated to	95,414.00	actual
	Increase other source revenue	205.00	estimated to	128,754.26	actual
Motor Veh	Increase the 1/1/2022 unencumbered cash balance fi	6,000.00	estimated to	34,942.65	actual
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance fi	6,000.00	estimated to	355,150.26	actual
Road & Brid	Increase the 1/1/2022 unencumbered cash balance fi	50,000.00	estimated to	806,805.00	acti
	Increase tax revenue	175,926.00	estimated to	486,304.00	acti
	Increase other source revenue	23,173.00	estimated to	129,618.78	actual
Ambulance	Increase the 1/1/2022 unencumbered cash balance fi	42,678.00	estimated to	368,052.37	actual
	Increase tax revenue	1,925.00	estimated to	109,160.00	actual
	Increase other source revenue	257.00	estimated to	14,604.00	actual
Permissive T	Increase the 1/1/2022 unencumbered cash balance fi	14,307.46	estimated to	19,307.46	actual
Coronavirus	Increase the 1/1/2022 unencumbered cash balance fi	1,658.10	estimated to	1,658.10	actual
ARP Act	Increase the 1/1/2022 unencumbered cash balance fi	234,956.63	estimated to	234,956.63	actual
New General Fund Total		456,525.60			
New Special Revenue Funds Total		2,678,742.23			
Grand Total New Certificate- All Funds		3,135,267.83			
Net Change in Beginning balances		1,913,551.81			
Net Change in Tax Revenue		179,388.00			
Net Change in Other Source Revenue		23,635.00			
		2,116,574.81			

Voice vote: Three ayes. Motion carried

Newbury Township – 2022 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Newbury 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	256,515.79	estimated to	597,676.90	actual
	Increase tax revenue	2,905.00	estimated to	237,142.00	actual
	Increase other source revenue	388.00	estimated to	216,105.00	actual
Motor Vehicle	Increase the 1/1/22 unencumbered cash balance from	20,858.98	estimated to	39,842.85	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	165,112.77	estimated to	276,795.14	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	160,115.77	estimated to	322,210.45	actual
	Increase tax revenue	3,319.00	estimated to	271,019.00	actual
	Increase other source revenue	444.00	estimated to	36,259.00	actual
Cemetery	Increase the 1/1/22 unencumbered cash balance from	30,283.00	estimated to	46,760.13	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	62,205.53	estimated to	83,839.65	actual
	Increase tax revenue	1,059,145.00	estimated to	1,297,588.00	actual
	Increase other source revenue	412.00	estimated to	32,312.00	actual
Road Improv	Increase the 1/1/22 unencumbered cash balance from	79,700.30	estimated to	393,633.75	actual
	Increase tax revenue	7,695.00	estimated to	602,514.00	actual
	Increase other source revenue	1,030.00	estimated to	80,609.00	actual
Permissive Ve	Increase the 1/1/22 unencumbered cash balance from	14,390.44	estimated to	41,851.19	actual
ARP Act	Increase the 1/1/22 unencumbered cash balance from	290,422.31	estimated to	290,422.31	actual
Misc Capital	Increase the 1/1/22 unencumbered cash balance from	9.47	estimated to	5,755.25	actual
New General Fund Total		1,050,923.90			
New Special Revenue Fund Total		4,005,506.47			
New Capital Project Fund Total		5,755.25			
Grand Total New Certificate- All Funds		5,062,185.62			
Net Change in Beginning balances		1,296,525.26			
Net Change in Tax Revenue		1,073,064.00			
Net Change in Other Source Revenue		2,274.00			
Total Net Change over Original Cert		2,371,863.26			

Voice vote: Three ayes. Motion carried.

Middlefield Village – 2022 Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder, to amend the Middlefield Village 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 fror	528,389.00	estimated to	748,710.03	actual
	Increase tax revenue	6,894.00	estimated to	297,516.00	actual
Police Levy	Increase the 1/1/2022 unencumbered cash balance fror	134,557.00	estimated to	143,375.59	actual
	Increase tax revenue	3,438.00	estimated to	188,579.00	actual
Ambulance Le	Increase the 1/1/2022 unencumbered cash balance fror	188,729.00	estimated to	194,348.59	actual
	Increase tax revenue	2,050.00	estimated to	105,497.00	actual
Street Maint	Increase the 1/1/2022 unencumbered cash balance fror	134,628.00	estimated to	164,506.43	actual
State Hwy	Increase the 1/1/2022 unencumbered cash balance fror	40,819.00	estimated to	49,884.43	actual
Income Tax	Increase the 1/1/2022 unencumbered cash balance fror	1,491,196.00	estimated to	2,516,713.05	actual
Indigent Drv	Increase the 1/1/2022 unencumbered cash balance fror	17,360.00	estimated to	22,319.57	actual
Law Enforc	Increase the 1/1/2022 unencumbered cash balance fror	1,196.00	estimated to	1,860.62	actual
Cemetery	Increase the 1/1/2022 unencumbered cash balance fror	147,410.00	estimated to	168,680.93	actual
Parks & Rec	Increase the 1/1/2022 unencumbered cash balance fror	25,928.00	estimated to	37,969.11	actual
LCRF Fund	Increase the 1/1/2022 unencumbered cash balance fror	-	estimated to	141,413.93	actual
Inc Tax Infr	Increase the 1/1/2022 unencumbered cash balance fror	355,322.00	estimated to	427,948.32	actual
Equip Replc	Increase the 1/1/2022 unencumbered cash balance fror	594,384.00	estimated to	637,830.43	actual
Sidewalk Cap	Increase the 1/1/2022 unencumbered cash balance fror	102,879.00	estimated to	109,878.90	actual
Utilities Cap	Increase the 1/1/2022 unencumbered cash balance fror	322,060.00	estimated to	362,496.58	actual
Sperry Lane	Increase the 1/1/2022 unencumbered cash balance fror	19,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Increase the 1/1/2022 unencumbered cash balance fror	3,396.00	estimated to	4,895.31	actual
Wtr Looping	Increase the 1/1/2022 unencumbered cash balance fror	15,303.00	estimated to	15,303.38	actual
New Well	Increase the 1/1/2022 unencumbered cash balance fror	217,460.00	estimated to	367,840.70	actual
Water Rev	Increase the 1/1/2022 unencumbered cash balance fror	1,445,376.00	estimated to	1,622,525.43	actual
Water Emgcy	Increase the 1/1/2022 unencumbered cash balance fror	54,341.00	estimated to	79,508.52	actual
Sewer Rev	Increase the 1/1/2022 unencumbered cash balance fror	959,042.00	estimated to	1,089,221.15	actual
Sewer Cap	Increase the 1/1/2022 unencumbered cash balance fror	409,463.00	estimated to	573,842.77	actual
Econmc Dev	Increase the 1/1/2022 unencumbered cash balance fror	129,819.00	estimated to	135,890.43	actual
Refuse	Increase the 1/1/2022 unencumbered cash balance fror	58,869.00	estimated to	68,451.45	actual
Sick Leave	Increase the 1/1/2022 unencumbered cash balance fror	135,997.00	estimated to	157,996.66	actual
Hoskins End	Increase the 1/1/2022 unencumbered cash balance fror	2,025.00	estimated to	2,074.56	actual
Thompson Tr	Increase the 1/1/2022 unencumbered cash balance fror	545.00	estimated to	594.11	actual
Performn Bd	Increase the 1/1/2022 unencumbered cash balance fror	11,062.00	estimated to	13,062.23	actual
Unclaimed Fd	Increase the 1/1/2022 unencumbered cash balance fror	4,464.00	estimated to	5,085.95	actual
	Beginning Balance totals	7,551,029.00		9,894,239.35	
	Tax revenue totals	579,210.00		591,592.00	
	New General Fund Total	2,415,039.03			
	New Special Revenue Fund Total	8,228,145.57			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	1,665,518.71			
	New Enterprise Funds Total	5,666,180.45			
	New Fiduciary Fund Total	180,315.51			
	Grand Total New Certificate- All Funds	18,155,199.27			
	Net Change in Beginning balances	2,343,210.35			
	Net Change in Tax Revenue	12,382.00			
	Net Change in Other Source Revenue	-			
		2,355,592.35			

Voice vote: Three ayes. Motion carried

Thompson Township – 2022 Amendment #1

Motion by C. P. Hitchcock seconded by Charles E. Walder to amend Thompson 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	189,453.39	estimated to	216,046.55	actual
	Increase tax revenue	2,556.00	77,351.00	estimated to	79,907.00
	Increase other source revenue	341.00	56,184.00	estimated to	56,525.00
Motor Vehicle	Increase the 1/1/2022 unencumbered cash balance from	8,660.39	estimated to	17,824.98	actual
Gasoline Tax	Decrease the 1/1/2022 unencumbered cash balance from	80,344.14	estimated to	68,304.88	actual
Road & Bridge	Increase the 1/1/2022 unencumbered cash balance from	75,168.76	estimated to	186,747.88	actual
	Decrease tax revenue	(64,434.00)	241,473.00	estimated to	177,039.00
	Increase other source revenue	72,773.00	10,776.00	estimated to	83,549.00
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	11,614.43	estimated to	28,770.37	actual
Misc/Park	Increase the 1/1/2022 unencumbered cash balance from	1,335.04	estimated to	1,505.21	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	103,847.28	estimated to	157,214.82	actual
	Increase tax revenue	4,477.00	127,248.00	estimated to	131,725.00
	Increase other source revenue	248.00	9,352.00	estimated to	9,600.00
Police Levy	Increase the 1/1/2022 unencumbered cash balance from	174,309.92	estimated to	216,185.25	actual
	Increase tax revenue	3,247.00	89,359.00	estimated to	92,606.00
	Increase other source revenue	435.00	13,155.00	estimated to	13,590.00
ARP Act	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	119,101.96	actual
Permissive	Increase the 1/1/2022 unencumbered cash balance from	13,990.31	estimated to	14,202.66	actual
LCRF CARES	Unchanged the 1/1/2022 unencumbered cash balance from	-	estimated to	-	actual
Ligjting SPA	Increase the 1/1/2022 unencumbered cash balance from	316.63	estimated to	623.48	actual
Debt Retireme	Unchanged the 1/1/2022 unencumbered cash balance from	140.56	estimated to	140.56	actual
New General Fund Total		352,478.55			
New Special Revenue Fund Total		1,461,567.01			
New Debt Service Funds		140.56			
Special Assessments		1,823.48			
Grand Total New Certificate- All Funds		1,816,009.60			
Net Change in Beginning balances		367,487.75			
Net Change in Tax Revenue		(54,154.00)			
Net Change in Other Source Revenue		73,797.00			
		387,130.75			

Voice vote: Three ayes. Motion carried

Chardon Township – 2022 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz to amend the Chardon Township 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	24,327.19	estimated to	139,519.51	actual
	Increase tax revenue	1,329.00	205,628.00	estimated to	206,957.00
	Increase other source revenue	178.40	172,387.00	estimated to	172,565.40
Motor Vehicle	Decrease the 1/1/22 unencumbered cash balance from	2,029.63	estimated to	1,513.38	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	64,214.71	estimated to	121,987.61	actual
Road & Bridge	Increase the 1/1/22 unencumbered cash balance from	916.22	estimated to	158,135.58	actual
	Decrease tax revenue	(74,793.00)	487,235.00	estimated to	412,442.00
	Increase other source revenue	482.00	70,686.00	estimated to	71,168.00
Cemetery	Increase the 1/1/22 unencumbered cash balance from	3,713.18	estimated to	7,319.09	actual
Fire Levy	Increase the 1/1/22 unencumbered cash balance from	5,434.31	estimated to	280,982.16	actual
	Increase tax revenue	220,502.00	343,395.00	estimated to	563,897.00
	Increase other source revenue	8,268.00	45,942.00	estimated to	54,210.00
EMS Service	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	4,671.97	actual
Permissibe Tx	Increase the 1/1/22 unencumbered cash balance from	15,363.37	estimated to	43,289.99	actual
ARP Act Fund	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	241,816.40	actual
Debt	Unchanged the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
	Other source revenue from R&B RE tax	78,400.00	-	estimated to	78,400.00
Misc Cap Proj	Increase the 1/1/22 unencumbered cash balance from	-	estimated to	1.39	actual
Caley Private	Decrease 1/1/22 unencumbered cash balance from	1,004.01	estimated to	703.98	actual

Established debt service line items revenue to support debt is pulled from R&B Fund RE Tax

New General Fund Total	519,041.91
New Special Revenue Funds Total	2,222,536.63
New Debt Service Funds Total	78,400.00
New Capital Project Funds Total	1.39
New Fiduciary Funds Total	704.10
Grand Total New Certificate- All Funds	<u>2,820,684.03</u>
Net Change in Beginning balances	882,938.44
Net Change in Tax Revenue	225,438.00
Net Change in Other Source Revenue	8,928.00
New Increase over original certificate	<u>1,117,304.44</u>

Voice vote: Three ayes. Motion carried.

East Geauga Fire District – 2022 Amendment #1

Motion by James Flaiz, seconded by Charles E. Walder, to amend the East Geauga Fire District 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	530,359.20	estiimated to	559,376.60
	Increase tax revenue	180,899.00	from 456,425.00	estiimated to 637,324.00
	Unchanged other source revenu	21,445.00	from 27,774.00	estiimated to 49,219.00
	New General Fund Total		1,245,919.60	
	New 2022 Certificate Total		<u>1,245,919.60</u>	
	Net Change in Beginning Balances		29,017.40	
	Net Change in Tax Revenue		180,899.00	
	Net Change in Other Source Revenue		21,445.00	
	Total Net Change over original Certificate		<u>231,361.40</u>	

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #4

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Geauga County’s 2022 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified

Special Revenue Funds

Increase 2074 Law Enforcement Assist. other source revenue 29,352.00 from 0.00 to 29,352.00

New Special Revenue Funds Total:	<u>\$115,283,733.99</u>
New 2022 Certificate Total:	\$213,155,484.85

Voice vote: Three ayes. Motion carried


Munson Township – timing with advance from GF to support appropriation measurers. The township’s documentation was presented as back-up support for the necessary advance of funds from the General Fund into the NDCL Stream Restoration Special Revenue Fund. The certificate will be mailed to the township.

2022/2023 School District Budget Hearings were called to order at 10:13 a.m.

Auditor’s Remarks

Auditor Walder opened the Budget Hearings presenting information and statistics relevant to the School Districts: including population, growth, sales tax revenue comparisons, conveyance fees, as well as the new ESID program which will start in 2022.


Geauga County Summary and Update



Geauga Census Results

Geauga County Population Change per Census

	2020 Population	2010 Population	Change in Population
Aquila Village	305	340	-35
Auburn Township	6,574	6,443	131
Bainbridge Township	12,893	11,395	1,498
Barton Township	2,972	2,957	15
Barton Village	1,407	1,455	-48
Chardon City	5,242	5,148	94
Chardon Township	4,494	4,585	-91
Chester Township	9,957	10,255	-298
Claridon Township	2,798	2,860	-62
Hambden Township	4,876	4,661	215
Hunting Valley Village*	136	116	20
Huntsburg Township	3,657	3,637	20
Middlefield Township	4,525	4,493	32
Middlefield Village	2,748	2,694	54
Montville Township	1,938	1,991	-53
Munson Township	7,087	6,621	466
Newbury Township	5,244	5,537	-293
Parkman Township	4,446	4,131	315
Russell Township	5,094	5,190	-214
South Russell Village	3,972	3,810	162
Thompson Township	2,144	2,269	-125
Troy Township	2,778	2,801	-23
County Total	93,397	93,389	2,008



2020 Triennial Detail

Thompson Twp. Res +10.92% Ag +4.41%	Chardon Twp. Res +10.52% Ag +5.50%	Hambden Twp. Res +8.29% Ag +8.41%	Monroville Twp. Res +10.31% Ag +6.23%
Chester Twp. Res +10.53% Ag +6.64%	Munson Twp. Res +8.90% Ag +8.10%	Claridon Twp. Res +11.74% Ag +7.44%	Huntsburg Twp. Res +11.28% Ag +8.50%
Russell Twp. Res +8.33% Ag +7.83%	Newbury Twp. Res +9.43% Ag +7.28%	Barton Twp. Res +11.80% Ag +6.95% (Annex Influenced Ag)	Middlefield Twp. Res +10.02% Ag +6.08%
Bainbridge Twp. Res +10.90% Ag +7.45%	Auburn Twp. Res +12.03% Ag +6.90%	Troy Twp. Res +10.25% Ag +5.78%	Parkman Twp. Res +11.42% Ag +7.45%



1. S. Russell Village Res +9.12% (Small amount of Ag)

2. Hunting Valley In Russell Twp. % Res +12.00%

3. Chardon City Res +11.22% (Small amount of Ag) (Annex Influenced Ag) Res +9.64% (Small amount of Ag)

4. Burton Village In Claridon Twp. %

5. Middlefield Vill

6. Aquila Village

2020 Triennial

Ohio Department of Taxation Triennial Recommendation:

- +7% Agricultural Property.
- +11% Residential Property.
- N/C Commercial Property.
- N/C Industrial Property.


Triennial Results (County Average = +9.80%):

- +7.13% Agricultural Property.
- +10.15% Residential Property.
- N/C Commercial Property.
- N/C Industrial Property.




Geauga Real Property Values

	100% Value			Assessed Value (35%)		
	Land	Improvement	Total	Land	Improvement	Total
Real Property Subtotal	2,374,382,780	7,431,102,390	9,805,485,170	831,145,990	2,600,973,700	3,432,119,690
Public Utilities	0	360,836,060	360,836,060	0	126,292,610	126,292,610
Exempt	229,004,610	551,717,010	780,721,620	80,158,030	193,102,440	273,260,470
Grand Total	2,609,387,390	8,343,655,460	10,947,042,850	911,304,020	2,920,368,750	3,831,672,770



Geauga Real Property Values

	100% Value			Assessed Value (35%)		
	Land	Improvement	Total	Land	Improvement	Total
Real Property Subtotal	10,867,768	93,923,990	104,791,758	3,803,900	32,873,590	36,677,490
Public Utilities	0	16,923,600	16,923,600	0	5,923,280	5,923,280
Exempt	1,007,630	45,945,610	46,953,240	352,650	16,080,950	16,433,600
Grand Total	11,875,398	156,793,200	168,668,598	4,156,550	54,877,820	59,034,370



Geauga Sales Tax

Geauga County Sales Tax Receipt History					
Sales/Remitted to State/Rec'd by County	2017	2018	2019	2020	2021
October/November/January	\$ 1,204,548.42	\$ 1,258,690.40	\$ 1,292,141.40	\$ 1,390,156.25	\$ 1,499,282.76
November/December/February	\$ 1,234,755.68	\$ 1,296,176.04	\$ 1,323,495.14	\$ 1,424,712.27	\$ 1,701,519.80
December/January/March	\$ 1,459,090.49	\$ 1,436,842.52	\$ 1,494,900.56	\$ 1,641,966.66	\$ 1,685,523.29
January/February/April	\$ 1,019,552.34	\$ 1,050,321.71	\$ 1,085,701.00	\$ 1,138,683.32	\$ 1,308,917.45
February/March/May	\$ 1,045,096.66	\$ 987,406.57	\$ 1,123,450.93	\$ 1,113,849.51	\$ 1,227,639.39
March/April/June	\$ 1,182,536.75	\$ 1,226,621.06	\$ 1,283,521.21	\$ 1,166,623.17	\$ 1,760,240.82
April/May/July	\$ 1,238,199.27	\$ 1,296,629.58	\$ 1,267,570.49	\$ 1,070,638.55	\$ 1,671,340.68
May/June/August	\$ 1,335,671.39	\$ 1,405,982.47	\$ 1,398,168.24	\$ 1,601,810.51	\$ 1,723,539.26
June/July/September	\$ 1,392,422.91	\$ 1,385,724.27	\$ 1,470,663.16	\$ 1,763,937.57	\$ 1,761,547.61
July/August/October	\$ 1,230,640.73	\$ 1,284,959.87	\$ 1,374,763.75	\$ 1,531,359.24	\$ 1,719,617.76
August/September/November	\$ 1,212,399.42	\$ 1,390,964.86	\$ 1,277,169.62	\$ 1,519,480.37	\$ 1,626,199.96
September/October/December	\$ 1,220,346.53	\$ 1,319,098.26	\$ 1,376,521.32	\$ 1,378,261.64	\$ 1,598,766.33
Total	\$ 14,846,240.59	\$ 15,346,413.61	\$ 15,373,866.82	\$ 16,768,504.06	\$ 19,933,935.11
Initial Certification	13,000,000.00	13,000,000.00	14,000,000.00	14,000,000.00	14,750,000.00
Final Certification	13,000,000.00	13,000,000.00	14,000,000.00	14,000,000.00	17,000,000.00
Percent of Final Certification Received	114.19%	118.85%	112.41%	119.78%	113.43%
Source: GCAuditor					

Geauga Real Property Conveyance Fees

2021 CONVEYANCE FEES TOTALS										
TRANSACTIONS	CONVEYANCE FEES	TRANSFER FEES	RECORDING FEES	2021 Total	2020 Total	2019 Total	2018 Total	2017 Total	2016 Total	2015 Total
JANUARY	\$ 12,084.00	\$ 142.00	\$ 96,250.20	\$ 128,476.20	\$ 128,460.00	\$ 116,197.50	\$ 118,977.20	\$ 78,052.00	\$ 75,832.00	\$ 75,832.00
FEBRUARY	\$ 31,687.00	\$ 154.00	\$ 177,025.00	\$ 208,866.00	\$ 208,866.00	\$ 114,982.50	\$ 122,779.00	\$ 89,402.00	\$ 82,885.00	\$ 82,885.00
MARCH	\$ 34,222.00	\$ 198.00	\$ 168,367.00	\$ 202,787.00	\$ 202,787.00	\$ 114,764.50	\$ 207,124.00	\$ 101,471.00	\$ 93,901.00	\$ 93,901.00
APRIL	\$ 34,072.00	\$ 212.00	\$ 176,651.00	\$ 210,935.00	\$ 210,935.00	\$ 121,011.50	\$ 479,145.00	\$ 130,461.00	\$ 126,980.00	\$ 126,980.00
MAY	\$ 40,222.00	\$ 245.00	\$ 204,267.00	\$ 244,734.00	\$ 244,734.00	\$ 130,529.00	\$ 130,529.00	\$ 104,744.00	\$ 97,045.00	\$ 97,045.00
JUNE	\$ 60,222.00	\$ 352.00	\$ 170,648.00	\$ 231,222.00	\$ 231,222.00	\$ 131,041.50	\$ 131,041.50	\$ 142,364.00	\$ 89,389.00	\$ 89,389.00
JULY	\$ 42,122.00	\$ 238.00	\$ 186,328.00	\$ 228,688.00	\$ 228,688.00	\$ 208,179.00	\$ 1,022,042.00	\$ 100,276.00	\$ 97,016.00	\$ 97,016.00
AUGUST	\$ 36,000.00	\$ 200.00	\$ 208,000.00	\$ 244,200.00	\$ 244,200.00	\$ 1,081,571.50	\$ 202,776.00	\$ 1,020,643.00	\$ 100,884.00	\$ 100,884.00
SEPTEMBER	\$ 34,000.00	\$ 190.00	\$ 180,000.00	\$ 214,190.00	\$ 214,190.00	\$ 400,054.00	\$ 1,061,068.00	\$ 1,005,420.00	\$ 1,211,164.00	\$ 1,211,164.00
OCTOBER	\$ 36,000.00	\$ 200.00	\$ 180,000.00	\$ 216,200.00	\$ 216,200.00	\$ 228,018.00	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00
NOVEMBER	\$ 37,000.00	\$ 200.00	\$ 200,000.00	\$ 237,200.00	\$ 237,200.00	\$ 228,018.00	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00
DECEMBER	\$ 42,000.00	\$ 170.00	\$ 171,000.00	\$ 213,170.00	\$ 213,170.00	\$ 127,046.50	\$ 2,014,127.20	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00
Total	\$ 515,000.00	\$ 1,700.00	\$ 1,717,000.00	\$ 2,233,700.00	\$ 2,233,700.00	\$ 2,014,127.20	\$ 2,014,127.20	\$ 1,000,079.00	\$ 1,000,079.00	\$ 1,000,079.00
Source: GCAuditor										

Geauga Schools Assessed Values

Geauga County School Districts Assessed Value Comparison					
Residence	TY2020 Valuation				Total
	Other	Public Utility	Other	Public Utility	
Berkshire LSD	326,630.00	38,673.50	14,231.50	379,535.00	329,045.00
Cardinal LSD	229,399.00	48,404.00	36,938.00	314,741.00	261,894.00
Chardon LSD	637,365.00	91,787.00	26,540.00	755,692.00	640,165.00
Kenston LSD	796,629.00	98,504.00	16,336.00	911,469.00	806,614.00
West Geauga LSD	835,176.00	33,787.00	44,203.00	913,166.00	846,611.00
Total	2,886,981.00	252,147.00	120,572.00	3,259,680.00	2,877,791.00
Source: GCAuditor					

Geauga Schools Tax Rates

Geauga County School Districts Tax Rate Comparison					
TY2020 Taxation	TY2020 Taxation		TY2021 Taxation	TY2021 Taxation	
	Full	Effective		Full	Effective
Berkshire LSD	55.930000	24.559286	55.950000	24.580203	0.020000
Cardinal LSD	60.210000	28.557694	59.560000	27.909654	-0.650000
Chardon LSD	80.680000	37.382729	80.680000	37.403533	0.000000
Kenston LSD	90.220000	38.861104	89.460000	38.066234	-0.790000
Newbury LSD	58.930000	27.396713	58.930000	27.396713	0.000000
West Geauga LSD	51.490000	29.190024	49.726000	27.432139	-1.764000
Source: GCAuditor					

Geauga Schools Tax Rates

Geauga County School Districts Tax Rate Comparison					
LOCAL TAXING DISTRICT	Tax Year 2021 Collection 2022		Change from TY2020 to 2021	Tax Year 2020 Collection 2021	
	Agri/Resid	Agri/Resid		Agri/Resid	Agri/Resid
01 Auburn Twp-Kenston LSD	64.641729	-1.828703	66.470442	-0.254606	70.725106
02 Berkshire Twp-Madison LSD	69.952910	-1.881301	71.834211	-0.133000	71.967211
03 Berkshire Twp-Chardon Falls EVD	64.146510	-4.287173	68.433683	-0.090599	92.526782
04 Burton Twp-Berkshire LSD	47.801830	-0.736910	48.538740	-0.104710	50.580450
05 Burton Village-Berkshire LSD	51.802430	-0.736910	52.539340	0.000000	52.539340
06 Chardon Twp-Chardon LSD	59.813134	-0.861081	60.674215	-0.491077	65.471392
07 Chardon Twp-Riverside LSD	54.489725	-5.031615	59.521340	-0.175042	61.311772
08 Chardon Twp-Mentor LSD	55.000000	-4.180125	59.180125	-0.130000	60.520000
09 Chardon Twp-Mentor EVD	53.690570	-5.749927	59.440500	-0.148040	60.948432
10 City of Chardon Village LSD	51.802430	-0.861081	52.663511	-0.000000	52.663511
11 Chester Twp-West Geauga LSD	58.336504	-2.283230	60.619734	-0.447232	65.162762
12 Chardon Twp-Berkshire LSD	46.425805	-0.722910	47.148715	-0.192687	48.341402
13 Chardon Twp-Chardon LSD	59.841629	-1.009123	60.850752	-0.496899	65.347750
14 Aquila Village-Chardon LSD	63.137837	-1.611749	64.749586	-0.332058	69.349584
15 Hamilton Twp-Chardon LSD	62.891676	-0.514250	63.405926	-0.162576	65.068502
16 Hamilton Twp-Central LSD	59.546711	-1.060308	60.607019	-0.452018	65.059037
17 Hamilton Twp-Berkshire LSD	47.217290	-1.074111	48.291401	-0.091840	50.373211
18 Middleburg Twp-Central LSD	54.982779	-1.088271	56.071050	-0.443993	61.515043
19 Middleburg Village-Cardinal LSD	51.503885	-1.681026	53.184911	-0.412507	57.612987
20 Middleburg Twp-Berkshire LSD	48.533325	-1.011206	49.544531	-0.054309	50.598840
21 Madison Twp-Chardon LSD	62.849746	-0.502471	63.352217	-0.147733	65.471392
22 Madison Twp-West Geauga LSD	61.443027	-0.282130	61.725157	-0.722528	62.447685
23 Newbury Twp-West Geauga LSD	54.025649	3.082681	57.108330	-0.722143	54.048111
24 Newbury Twp-Central LSD	62.701431	-0.282130	62.983561	-0.444092	63.427653
25 Parkman Twp-Central LSD	51.556641	-1.682275	53.238916	-0.343610	53.582526
26 Russell Twp-West Geauga LSD	68.312786	-0.695457	69.008243	-0.400084	69.408327
27 Hudson Valley/HV Geauga LSD	57.912611	-0.761444	58.674055	-0.191004	62.874055
28 Russell Twp-Chardon Falls EVD	66.340380	-4.287173	70.627553	-0.088999	94.916552
29 S Russell Village-Chardon Falls EVD	75.059406	-4.287173	79.346579	-0.239738	83.566093
30 Thompson Twp-Berkshire LSD	47.776811	-1.030301	48.807112	-0.252025	50.059137
31 Thompson Twp-Madison LSD	52.502921	-4.770431	57.273352	-0.106440	58.347772
32 Thor Twp-Berkshire LSD	55.884909	-2.175254	58.060163	-0.148727	60.238890
33 Troy Twp-Central LSD	54.392259	-1.216671	55.608930	-0.184330	57.823260
Source: GCAuditor					

Geauga Schools Tax Rank

Geauga County School Taxation Evaluation Tax Year 2021/Collection 2022													
Millage													
Residential Effective Rates													
Full Rank	Full Rank	Current	Expense	Perm	Bond	Classroom	Facilities	Emergency	Substitute	Total	Total Rank	Full Rank	Full Rank
Chardon Falls EVD	124.000000	1	4.500000	45.957034	0.000000	4.200000	0.000000	0.000000	0.000000	54.657034	1	1	1
Kenston LSD	89.460000	2	4.500000	30.096234	0.000000	3.470000	0.000000	0.000000	0.000000	38.066234	2	2	2
Chardon LSD	80.680000	3	4.500000	31.159917	1.743616	0.000000	0.000000	0.000000	0.000000	37.403533	3	3	3
Kirtland LSD	74.330000	5	4.800000	15.200015	1.444878	2.600000	0.000000	12.730000	0.000000	36.773903	4	4	4
Mentor EVD	80.370000	4	4.800000	21.231882	0.378888	0.000000	0.000000	6.770000	0.000000	33.162920	5	5	5
Riverside LSD	59.750000	7	4.800000	18.311888	1.975445	1.350000	0.000000	0.000000	0.000000	31.737333	6	6	6
Madison LSD	59.930000	6	4.800000	18.382358	0.361823	2.800000	0.397168	1.540000	0.000000	28.285349	7	7	7
Cardinal LSD	53.560000	8	4.500000	21.449634	0.000000	1.900000	0.000000	0.000000	0.000000	27.909654	8	8	8
West Geauga LSD	49.726000	10	4.500000	16.506119	0.000000	0.000000	0.000000	6.420000	0.000000	27.432139	9	9	9
Berkshire LSD	55.950000	9	4.500000	15.500808	0.929305	3.650000	0.000000	0.000000	0.000000	24.580203	10	10	10
Auburn JSD	1.500000		0.000000	1.500000	0.000000	0.000000	0.000000	0.000000	0.000000	1.500000			
Lake County Financing	4.900000		0.000000	1.942791	0.000000	0.000000	0.000000	0.000000	0.000000	1.942791			
Source: GCAuditor													

Geauga Summary 2021

Treasurer’s Remarks

Treasurer Hitchcock also addressed those in attendance regarding delinquent collection. He stated that collections continue to be high but that may change at any time and he urged the Treasurers to be diligent in their observance of trends and policies so there are contingencies in place should the need arise.

2022/2023 School Year School District Official Certificates of Estimated Resources

Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2022/2023 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

Berkshire LSD – Motion by Charles E. Walder, seconded by James Flaiz, to approve the Berkshire Local School District 2022/2023 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	1,496,048.00	14,305,252.26	21,411,837.26
45.30	Outside General Fund	5,610,537.00		
2.50	Outside Perm. Impr.	348,803.00	816,905.26	1,165,708.26
3.65	Bond Levy	1,341,412.00	236,536.00	1,577,948.00
<u>55.95</u>	<u>Total Mills</u>			
<u>1.70</u>	<u>Burton Pub. Library</u>	361,066.00		
<u>57.65</u>	<u>Total w/Library</u>			
	All Other Funds			<u>2,146,946.36</u>
	Total - All Funds			<u>26,302,439.88</u>

Ms. McCaffrey shared that occupancy of the new building is expected in the 1st or 2nd week of March. Students will not be in the building until August.

She also informed the group that the previous buildings have been sold.

Voice vote: Three ayes. Motion carried

Cardinal LSD – Motion by James Flaiz, seconded by C. P. Hitchcock, to approve the Cardinal Local School District 2022/2023 budget as presented:

			All Other Sources & Balances	Total
		Tax Receipts		
3.50	Inside General Fund	1,206,917.00	5,855,671.66	14,189,223.66
53.10	Outside General Fund	7,126,635.00		
1.00	Inside Perm. Impr.	310,350.00	615,672.00	926,022.00
1.96	Outside Bond	608,287.00	1,331,346.29	1,939,633.29
0.00	Outside Library	-	-	-
59.56	Total Mills			
	All Other Funds			4,355,173.71
	Total - All Funds			21,410,052.66

Ms. Rozsnyai let the Commission know that her Board will likely put the levy, that is due to expire this year, on the ballot in November.

Voice vote: Three ayes. Motion carried.

Chardon LSD – Motion by C. P. Hitchcock, seconded by Charles E. Walder, to approve the Chardon Local School District 2022/2023 budget as presented:

		Tax Receipts	Sources & Balances	Total
4.50	Inside General Fund	2,962,529.00	33,194,296.00	58,995,260.00
74.18	Outside General Fund	22,838,435.00		
2.00	Outside Permanent Imp	758,596.00	3,332,352.93	4,090,948.93
80.68	Total Mills			
	All Other Funds			14,573,157.00
	Total - All Funds			77,659,365.93
				77,659,365.93

Voice vote: Three ayes. Motion carried.

Kenston LSD – Motion by Charles E. Walder, seconded by James Flaiz, to approve the Kenston Local School District 2022/2023 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	3,627,580.00	17,190,339.90	46,840,125.90
81.49	Outside General Fund	26,022,206.00		
2.85	Outside Bond Fund	2,297,467.00	4,303,374.42	6,600,841.42
0.62	Outside Bond Fund	552,499.00	393,878.28	946,377.28
89.46	Total Mills			
	All Other Funds			16,053,200.00
	Total - All Funds			70,440,544.60

Mr. Pestello informed the Commission that his Board did not seem inclined to put a levy on the ballot in 2022 to replace the levy that failed last year.

Voice vote: Three ayes. Motion carried.

West Geauga LSD – Motion by James Flaiz, seconded by C. P. Hitchcock, to approve the West Geauga Local School District 2022/2023 budget as presented

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	2,848,039.00	31,719,629.00	48,987,094.00
38.80	Outside General Fund	14,419,426.00		
1.00	Inside Perm. Imprv.	813,726.00	1,937,652.00	2,751,378.00
0.00	Outside Perm Imprv.	-		
0.00	Outside Bond Fund	-	-	-
6.43	*Emergency	5,228,999.00	699,571.00	5,928,570.00
49.73	Total Mills			
	All Other Funds			4,440,712.00
	Total - All Funds			62,107,754.00

:

Ms. Pavlat informed the Commission that there will likely be a Capital Improvement levy on the ballot in May 2023.

Current estimates are 850K to demolish the old Newbury LSD buildings. West Geauga LSD would like to be sure they have given Newbury Township ample opportunity to do what they would like with the property, but they cannot support the buildings’ costs indefinitely. There is an interested party in lease/purchasing the property and that party is due to report back to the West Geauga board by 3/4/22.

Voice vote: Three ayes. Motion carried.

A Rate Resolution for each school district was prepared and delivered for presentment to the respective BOE for their consideration and vote. The executed resolution is to be returned to the Auditor’s Office.

General Discussion/ Closing Remarks

The School Budget Hearing ended at 11:13 a.m.

Geauga Park District – 2022 Amendment #1

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

General	Increase the 1/1/2022 unencumbered cash balance from	2,752,851.00	estimated to	5,343,538.07	actual
	Increase Tax	113,639.00	estimated to	4,215,026.00	actual
	Increase Other	15,203.00	estimated to	863,915.00	actual
Retirement F	Decrease the 1/1/2022 unencumbered cash balance from	75,492.00	estimated to	0.00	actual
	Decrease other source	(500.00)	estimated to	0.00	actual
K-9	Increase the 1/1/2022 unencumbered cash balance from	193.00	estimated to	678.00	actual
	Other	(1,100.00)	estimated to	400.00	actual
Cap/Constru	Increase the 1/1/2022 unencumbered cash balance from	981,978.00	estimated to	1,875,635.06	actual
	Decrease other source	(600,000.00)	estimated to	50,000.00	actual
Cap Reserve	Decrease the 1/1/2022 unencumbered cash balance from	496,885.00	estimated to	484,223.14	actual
	Decrease other source	(6,500.00)	estimated to	0.00	actual
	New General Fund Total	10,422,479.07			
	New Special Revenue Funds	1,078.39			
	New Capital Project Fund Total	2,409,858.20			
	New 2022 Certificate Total	12,833,415.66			
	Net Cange in Beginning Balances	3,396,675.66			
	Net Change in Taxes	113,639.00			
	Net Change in Other Source Revenue	(592,897.00)			
	Total Net Change over original Certificate	2,917,417.66			

Signed minutes from the Park District board meetings dated: March 8, September 13, and December 17, 2021 were received documenting the approval of the moving of the Retirement Reserve account fund balance to the General Fund.

Voice vote: Three ayes. Motion carried

General Discussion

Update on BTA Hearing: BTA Hearing was scheduled on February 15th. The Geauga Park District was represented by Tucker Ellis and the Budget Commission was represented by Geauga County Prosecutor's office, Kristin Rine. Currently awaiting post hearing information. Both parties will have 30 days to submit a response for further consideration.

Outstanding entities year-end statements still pending:

Auburn Twp., Claridon Twp., Hambden Twp., Chester Park, Russell 1545 Park, Parkman Twp.

Location of Levied Department budget hearings will be in the Auditor's Appraisal Conference Room at 9:00 a.m. on May 2, 2022. Budget Staff will coordinate with Geauga County's Budget & Finance Manager to obtain when budget figures will be made available to the levied departments.

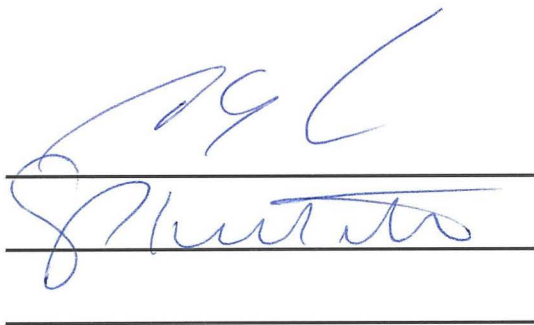
The Health District budget hearing scheduled for April 18th at 10:00am – attendance was confirmed by the Health District.

Public Comment:

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the February 22, 2022 - special meeting at 11:18 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission



Handwritten signature of Charles E. Walder, Auditor and Secretary/Budget Commission, written in blue ink over three horizontal lines.

