

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 7, 2022 at 10:00 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles Walder, and Treasurer Christopher P Hitchcock. Prosecutor James Flaiz was absent.  
Also Present: Chief Deputy Auditor Ron Leyde and Deputy Auditor Tammy Most

Meeting Advertised: Regular Business

Prior Minutes

Motion by Charles Walder, seconded by Christopher P Hitchcock to approve the minutes of the February 22, 2022 - Special session.

Voice vote: Two ayes. Motion carried

2022 Amendments

Aquilla Village – 2022 Amendment #1 re-sign

Motion by Christopher P Hitchcock seconded by Charles Walder, to re-sign Aquilla Village’s 2022 Official Certificate of Estimated Resources as follows to corrected beginning unencumbered balances as of January 1, 2022:

General	Increase the 1/1/2022 unencumbered cash balance fi	62,589.32	estimated to	69,206.92	actual
Street Mainte	Decrease the 1/1/2022 unencumbered cash balance i	11,155.64	estimated to	6,867.68	actual
Motor Vehicl	Increase the 1/1/2022 unencumbered cash balance fi	27,342.14	estimated to	33,933.73	actual
Gas Tax revei	Increase the 1/1/2022 unencumbered cash balance fi	35,104.03	estimated to	43,159.53	actual
Street Lightin	Increase the 1/1/2022 unencumbered cash balance fi	3,327.02	estimated to	3,827.00	actual

New General Fund Total	107,350.92
New Special Revenue Fund Total	110,100.94
New Capital Project Fund Total	0.00
New Special Assessment Fund Total	7,961.00
Grand Total New Certificate - All Funds	225,412.86

Net Change in Beginning Balances	23,576.74
Net Change in Tax Revenue	0.00
Net Change in Other Source Revenue	0.00
	23,576.74

Voice vote: Two ayes. Motion carried

**Claridon Township – 2022 Amendment #1**

Motion by Christopher P Hitchcock, seconded by Charles Walder, to amend the Claridon 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	216,180.74	estimated to	#####	actual
	Increase tax revenue	1,387.00	206,508.00	estimated to	#####
	Increase other source revenue	186.00	94,000.00	estimated to	94,186.00
Motor Vehic	Increase the 1/1/22 unencumbered cash balance from	22,630.29	estimated to	28,552.59	actual
Gasoline Tax	Increase the 1/1/22 unencumbered cash balance from	233,341.19	estimated to	#####	actual
Road & Brid	Increase the 1/1/22 unencumbered cash balance from	446,441.44	estimated to	#####	actual
	Increase tax revenue	1,038.00	119,813.00	estimated to	#####
	Increase other source revenue	139.00	17,129.00	estimated to	17,268.00
Cemetary	Increase the 1/1/22 unencumbered cash balance from	18,766.25	estimated to	33,662.60	actual
Zoning	Increase the 1/1/22 unencumbered cash balance from	22,258.85	estimated to	28,844.57	actual
Fire Levy	Decrease the 1/1/22 unencumbered cash balance from	213,427.20	estimated to	#####	actual
	Decrease tax revenue	(251.00)	307,579.00	estimated to	#####
	Increase other source revenue	251.00	36,316.00	estimated to	36,567.00
Permissive M	Increase the 1/1/22 unencumbered cash balance from	25,793.22	estimated to	34,295.61	actual
BVFD	Unchanged the 1/1/22 unencumbered cash balance from	-	estimated to	-	actual
CFD Ambulæ	Decrease the 1/1/22 unencumbered cash balance from	112,585.32	estimated to	#####	actual
ARP Act	Increase the 1/1/22 unencumbered cash	150,317.77	-	estimated to	#####
New General Fund Total		599,367.88			
New Special Revenue Fund Total		2,172,908.37			
New Capital Project Fund Total		-			
Grand Total New Certificate- All Funds		2,772,276.25			
Net Change in Beginning balances		452,056.75			
Net Change in Tax Revenue		2,174	2018 Fire	Levy Reduced	
Net Change in Other Source Revenue		576.00			
Total Net Change over Original Cert		454,806.75			

Voice vote: Three ayes. Motion carried.

**Parkman Township – 2022 Amendment #1**

Motion by Charles Walder, seconded by Christopher P Hitchcock, to amend Parkman’s Twp. 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	274,991.35	estimated to	425,635.87	actual
	Increase tax revenue 102,573.00	19,378.00	estimated to	121,951.00	actual
	Increase other source revenue 345.00	137,444.53	estimated to	137,789.53	actual
Motor Veh	Increase the 1/1/2022 unencumbered cash balance from	2,845.71	estimated to	22,379.85	actual
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance from	26,253.81	estimated to	132,366.42	actual
Road & Bridge	Increase the 1/1/2022 unencumbered cash balance from	8,774.74	estimated to	82,612.97	actual
	Increase tax revenue 272,977.00	91,289.00	estimated to	364,266.00	actual
	Increase other source revenue 16,655.00	14,213.00	estimated to	30,868.00	actual
Cemtery	Increase the 1/1/2022 unencumbered cash balance from	11,553.00	estimated to	29,784.97	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	344,011.94	estimated to	449,661.27	actual
	Increase tax revenue 11,461.00	183,357.00	estimated to	194,818.00	actual
	Decrease other source revenue (6,624.60)	41,531.00	estimated to	34,906.40	actual
Road Levy	Increase the 1/1/2022 unencumbered cash balance from	43,584.15	estimated to	89,480.45	actual
	Decrease tax revenue (265,046.00)	265,046.00	estimated to	-	actual
	Decrease other source revenue (16,011.00)	16,011.00	estimated to	-	actual
Permissive Lic	Increase the 1/1/2022 unencumbered ca	4,373.07	estimated to	7,969.77	actual
Coronavirus R	Decrease the 1/1/2022 unencumbered c:	(1,228.19)	estimated to	-	actual
EMT Service	Increase the 1/1/2022 unencumbered cash balance from	7,516.57	estimated to	144,149.34	actual
Public Safety	Increase the 1/1/2022 unencumbered cash balance from	250.00	estimated to	4,250.00	actual
ARP Act	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	217,288.39	actual
Lighting	Decrease the 1/1/2022 unencumbered c:	5516.29	estimated to	7,423.87	actual
New General Fund Total		685,376.40			
New Special Revenue Funds Total		2,062,023.83			
New Special Assessments		12,223.87			
Grand Total New Certificate- All Funds		<u>2,759,624.10</u>			
Net Change in Beginning balances		879,416.41			
Net Change in Tax Revenue		21,965.00			
Net Change in Other Source Revenue		<u>(5,635.60)</u>			
		<u>895,745.81</u>			

Voice vote: Two ayes. Motion carried



**Montville Township 2022 Amendment #2**

Motion by Christopher P Hitchcock, seconded by Charles Walder, to amend Montville Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase #2902 AFG Grant other source revenue 191,463.81 from 0.00 to 191,463.81

Increase #2274 ARP Act (Fiscal Recovery) other source revenue 104,593.94 from 0.00 to 104,593.94

***Net Adjustment: \$296,057.75***

<b><u>New Special Revenue Fund Total:</u></b>	<b><u>\$ 1,741,905.94</u></b>
<b><u>New 2021 Certificate Total:</u></b>	<b><u>\$ 2,003,317.28</u></b>

Voice vote: Two ayes. Motion carried.

**Hambden Township – 2022 Amendment #1**

Motion by Charles Walder, seconded by Christopher P Hitchcock, to amend the Hambden 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 from	70,929.23	estimated to	333,969.37	actual
	Decrease tax revenue (1,514.00)	220,478.00	estimated to	218,964.00	actual
	Decrease other source revenue (202.00)	152,082.00	estimated to	151,880.00	actual
Motor Vehicle	Increase the 1/1/2022 unencumbered cash balance from	1,183.17	estimated to	9,084.63	actual
Gasoline Tax	Increase the 1/1/2022 unencumbered cash balance from	12,720.25	estimated to	101,294.17	actual
Road & Bridge	Increase the 1/1/2022 unencumbered cash balance from	-	estimated to	137,672.80	actual
	Decrease tax revenue (3,019.00)	433,036.00	estimated to	430,017.00	actual
	Decrease other source revenue (302.00)	49,881.00	estimated to	49,579.00	actual
Cemetery	Increase the 1/1/2022 unencumbered cash balance from	9,368.18	estimated to	42,769.26	actual
Fire Levy	Increase the 1/1/2022 unencumbered cash balance from	33,589.45	estimated to	388,232.18	actual
	Decrease tax revenue (224,975.00)	680,764.00	estimated to	455,789.00	actual
	Increase other source revenue 24,090.00	36,889.00	estimated to	60,979.00	actual
Park Levy	Increase the 1/1/2022 unencumbered cash balance from	4,764.03	estimated to	37,259.44	actual
	Decrease tax revenue (199.00)	27,572.00	estimated to	27,373.00	actual
	Decrease other source revenue (27.00)	3,689.00	estimated to	3,662.00	actual
Permissive MV	Increase the 1/1/2022 unencumbered ca 26,752.83	5,945.29	estimated to	32,698.12	actual
EMS Billing	Increase the 1/1/2022 unencumbered cash balance from	23,213.49	estimated to	202,717.64	actual
ARP Act	Increase the 1/1/2022 unencumbered cash balances from	-	estimated to	247,003.00	actual
	Increase other source revenue 247,003.00	-	estimated to	247,003.00	actual
EPA Recycling	Increase the 1/1/2022 unencumbered cash balances from	-	estimated to	4,000.42	actual
	Increase other source revenue 4,000.21	-	estimated to	4,000.21	actual
Perm Imprv	Increase the 1/1/2022 unencumbered cash balance from	260,886.45	estimated to	344,948.64	actual
	Decrease tax revenue (641.00)	88,233.00	estimated to	87,592.00	actual
	Increase other source revenue 31,381.00	11,804.00	estimated to	43,185.00	actual
Misc Capital Pr	Increase the 1/1/2021 unencumbered cash balance from	-	estimated to	378.00	actual
New General Fund Total		704,813.37			
New Special Revenue Fund Total		2,750,200.23			
New Debt Service Fund Total		-			
New Capital Project Funds Total		476,103.64			
Grand Total New Certificate- All Funds		3,931,117.24			
Net Change in Beginning balances		1,459,428.13			
Net Change in Tax Revenue		(39,006.00)			
Net Change in Other Source Revenue		321,475.21			
		1,741,897.34			

Voice vote: Two ayes. Motion carried.

**Bainbridge Township – 2022 Amendment #1 2<sup>nd</sup> re-sign**

Motion by Charles Walder, , Christopher P Hitchcock, seconded by Charles Walder, , Christopher P Hitchcock, to re-sign the Bainbridge Township’s 2022 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2022 changes to tax revenue due to the new real estate values and rates for collection in 2022:

Cemetery	Increase other source revenue	35,000.00	estimated to	50,000.00	actual
Ambulance	Increase other source revenue	360,000.00	estimated to	400,000.00	actual
Capital Projects	Increase other source revenue	400,000.00	estimated to	400,000.00	actual
New Special Revenue Fund Total		21,906,394.14			
New Capital Project Fund Total		672,800.33			
New Fiduciary Funds Total		538.20			
Grand Total New Certificate- All Funds		29,159,342.75			
Net Change in Beginning balances		-			
Net Change in Tax Revenue		(34,856.00)			
Net Change in Other Source Revenue		489,855.04			
Total Net Change over Previous Cert		454,999.04			

Rollback  
correction for  
Police Fund

Voice vote: Three ayes. Motion carried.

**Burton Village 2022 Amendment #2**

Motion by Christopher P Hitchcock, seconded by Charles Walder, to amend Burton Village’s Official 2022 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase Fire Fund other source revenue 245,000 from 193,435 to 438,435  
Increase Road Improvement other source revenue 127,000 from 165,000 to 292,000  
Increase Local Fiscal Recovery Fund other source revenue 75,996.90 from 75,996.90 to 151,993.80  
*Net Adjustment: \$447,996.90*

**Enterprise Fund**

Increase Water Distribution Capital Fund other source revenue 85,000 from 75,000 to 160,000

New Special Revenue Fund Total:	\$ 2,230,865.12
New Enterprise Revenue Fund Total:	\$3,854,707.00
New 2022 Certificate Total:	\$ 9,011,056.83

Voice vote: Two ayes. Motion carried.



**South Russell Village 2022 Amendment #2**

Motion by Charles Walder, seconded by Christopher P Hitchcock to amend South Russell Village’s Official 2022 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase American Rescue Plan Act other source revenue 196,093.98 from 0.00 to 196,093.98

**Capital Project Fund**

Increase Manor Brook Headwater Project other source revenue 100,000.00 from 0.00 to 100,000.00

**[Transfer from Income Tax Fund \$194,100.00 (appropriated)]**

Increase Special Road Fund other source revenue 139,100.00 from 0.00 to 139,100.00

Increase Lake Louise Fund other source revenue 40,000.00 from 0.00 to 40,000.00

Increase Parkland Dam Fund other source revenue 15,000.00 from 0.00 to 15,000.00

*Net adjustment: \$294,100.00*

<b>New Special Revenue Fund Total:</b>	<b>\$6,652,605.00</b>
<b><u>New Capital Project Fund Total:</u></b>	<b><u>\$ 590,917.89</u></b>
<b>New 2022 Certificate Total:</b>	<b>\$ 9,245,166.28</b>

Voice vote: Two ayes. Motion carried.

**Geauga Health District**

Motion by Christopher P Hitchcock, seconded by Charles Walder, to amend the Geauga Health District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase Lake Erie Protection (Public Health Infrastructure, Fed. Grants) 100,000.00 other source revenue from 120,467.00 to 220,467.00.

<b><u>New Special Revenue Fund Total:</u></b>	<b><u>\$5,737,158.10</u></b>
<b>New 2022 Certificate Total:</b>	<b>\$8,203,719.85</b>

Voice vote: Two ayes. Motion carried.

**Health District Supplemental Appropriation Requests:**

Motion by Charles Walder, Christopher P Hitchcock, seconded by Charles Walder, Christopher P Hitchcock, to accept the Health District’s 2022 Supplemental Appropriations by fund as follows:

**Fund 6002**

Other Other Expense	\$20,000.00	
Contract Services:	<u>\$ 4,000.00</u>	Fund Appropriation Total: \$807,819.39
	\$24,000.00	

**Fund 6021**

Other:	\$100,000.00	Fund Appropriation Total: \$325,079.65
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**Fund 6023**

Other	\$20,000.00	
Contract Services	<u>\$ 2,500.00</u>	Fund Appropriation Total: \$594,068.91
	\$22,500.00	

**Fund 6037**

Other	\$25,000.00	
Contract Services	<u>\$ 2,500.00</u>	Fund Appropriation Total: \$441,016.90
	\$27,000.00	

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #5**

Motion by Charles Walder, , Christopher P Hitchcock, seconded by Charles Walder, , Christopher P Hitchcock, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase 2011 Common Pleas Court Tech other source revenue 45,082.72 from 409,235.00 to 454,371.72

New Special Revenue Funds Total:	\$115,328,816.71
New 2022 Certificate Total:	\$213,200,567.57

Voice vote: Three ayes. Motion carried.

**General Discussion**

Lisa Havlin submitted reports and resolutions for the creation of a Reserve Fund for the Geauga Public Library District. These reports were sent to the Budget Commission members previously for review. Budget Commission staff is to create a test template for Reserve accounts which includes the following test criteria: term, cap amount, purpose, and ORC reference. Bring this to the next Budget Commission meeting for approval then send to Geauga Public Library. Auditor Walder suggested using his Power Point presentation to assist. This will be the process going forward.

TIF training with Rob McCarthy was completed on February 25<sup>th</sup>. It was very helpful for all who attended. The group agreed that some time with the person who performs TIF audits for Bricker and Eckler would also be very helpful. Mr. McCarthy agreed and suggested a time later in March to meet. Budget Staff was instructed to follow the same procedure as setting up initial training. Everything is to go through the Prosecutor for approval. The purpose is to set up a process for regular audits of TIF Districts and looking for suggested best practices.

Budget review for the Levied Departments will be scheduled for May 16, 2022 at 9:00 in the appraisal conference room. Notice to be sent this week. Special meeting will be properly advertised. Departments will not have scheduled appointment times. Health District will have their budget reviewed on May 2, 2022. Levied Departments will be scheduled as a ‘cattle call’ so no specific times for any Department will be advertised/relayed to the Departments.

Russell 1545 Park has a new Fiscal Officer, Susan Skrovan. Dennis was to drop off year-end certificate; we have not received it.

Budget staff will bring a listing of all Taxing Districts who have not yet submitted 2021 YE balances and Permanent Appropriations to the next meeting on March 21, 2022.

**Public comment**

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the March 7, 2022 - regular meeting at 10:32 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

