

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, January 6, 2021 at 1:00 p.m. in the Auditor’s Office at 215 Main Street, Chardon, Ohio for the purpose of regular business. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock – via WebEx.  
Also present: Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra

Meeting was advertised for the purpose: Regular Business

Prior Minutes

Motion by Charles E Walder, seconded by Caroline Mansfield, to approve the minutes of the December 29, 2020 special session.  
Voice vote: Two ayes. Motion carried.

2021 Certificate Amendments

Geauga Park District 2021 – Amendment #1

Motion by Caroline Mansfield, seconded by Charles E Walder, amend the Geauga Park District’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and additional revenue.

Includes: Fund 6015 Land Improvements

Increase Capital Project Construction #6015 State Grants other source revenue \$895,000.00

Fund 6017 Increase Local Government other source revenue \$18,720.00

6017 Increase the 01/01/21 unencumbered cash balance from	3,994,336.00	estimated to	5,240,765.76	actual
tax revenue (172,142.00) from	5,754,750.00	estimated to	5,582,608.00	actual
Decrease other source revenue (23,031.00) from	1,136,830.00	estimated to	1,113,799.00	actual
6033 Increase the 01/01/21 unencumbered cash balance from	59,307.00	estimated to	74,492.45	actual
No change other source revenue - from	500.00	estimated to	500.00	actual
6015 Decrease the 01/01/21 unencumbered cash balance from	976,459.00	estimated to	863,034.29	actual
Increase other source revenue 895,000.00 from	2,068,813.00	estimated to	2,963,813.00	actual
6034 Decrease 01/01/21 unencumbered cash balance from	488,386.00	estimated to	483,885.27	actual
6035 Decrease the 01/01/21 unencumbered cash balance from	1,535.00	estimated to	192.55	actual
No change other source revenue - from	1,500.00	estimated to	1,500.00	actual
New General Fund 6017 Fund Total	11,955,892.76			
New 6033 Fund Total Retirement	74,992.45			
New 6015 Fund Total Constuc.	3,826,847.29			
New 6034 Fund Total Cap Proj Res.	490,385.27			
New 6035 Fund Total K-9 Donation	1,692.55			
Grand Total New Certificate- All Funds	<u>16,349,810.32</u>			
Net Change in Beginning balances	1,142,347.32			
Net Change in Tax Revenue	(172,142.00)			
Net Change in Other Source Revenue	<u>890,689.00</u>			
Net Change in Certificate	<u>1,860,894.32</u>			

Voice vote: Two ayes. Motion carried.

**Geauga County District Board of Health – 2021 Amendment #1**

Motion by Charles E Walder, seconded by Caroline Mansfield, to amend the Health District’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and a revised other source revenue:

Includes **6025** Revenue adjustment increase State Revenues 10,000 Decrease Transfer-In (10,000) Net Adjustment 0.00

6002	Increase the 01/01/21 unencumbered cash balance from	657,312.73	estimated to	861,510.10	actual
	tax revenue 4,485.00 from	531,114.00	estimated to	535,599.00	actual
	Increase other source revenue 600.00 from	615,356.00	estimated to	615,956.00	actual
6004	Increase the 01/01/21 unencumbered cash balance from	7,655.15	estimated to	8,765.15	actual
	No Change other source revenue -	3,100.00	estimated to	3,100.00	actual
6005	Decrease the 01/01/21 unencumbered cash balance from	208,242.40	estimated to	191,673.05	actual
	No change other source revenue -	211,000.00	estimated to	211,000.00	actual
6008	Increase the 01/01/21 unencumbered cash balance from	92,372.69	estimated to	98,668.63	actual
	No change other source revenue -	15,750.00	estimated to	15,750.00	actual
6011	Decrease the 01/01/21 unencumbered cash balance from	143,123.63	estimated to	143,015.89	actual
	No change other source revenue -	73,000.00	estimated to	73,000.00	actual
6018	Decrease the 01/01/21 unencumbered cash balance from	16,730.82	estimated to	15,585.50	actual
	No change other source revenue -	12,000.00	estimated to	12,000.00	actual
6021	Increase the 01/01/21 unencumbered cash balance from	249,651.61	estimated to	317,720.46	actual
6023	Increase the 01/01/21 unencumbered cash balance from	820,978.12	estimated to	826,095.43	actual
	No change other source revenue -	759,000.00	estimated to	759,000.00	actual
6025	Decrease the 01/01/21 unencumbered cash balance from	34,836.34	estimated to	29,840.39	actual
	No change other source revenue -	82,000.00	estimated to	82,000.00	actual
6026	Increase the 01/01/21 unencumbered cash balance from	-	estimated to	20,886.00	actual
6027	Increase the 01/01/21 unencumbered cash balance from	-	estimated to	12,500.00	actual
6036	Decrease the 01/01/21 unencumbered cash balance from	110,228.62	estimated to	80,281.87	actual
	Increase other source revenue -	154,500.00	estimated to	154,500.00	actual
6037	Decrease the 01/01/21 unencumbered cash balance from	683,088.21	estimated to	595,909.06	actual
	Increase other source revenue -	292,300.00	estimated to	292,300.00	actual
6039	Increase 01/01/21 unencumbered cash balance from	48,750.00	estimated to	55,695.80	actual
	No change other source revenue -	87,000.00		87,000.00	
6040	Increase 01/01/21 unencumbered cash balance from	30,000.00	estimated to	38,970.86	actual
	No change other source revenue -	89,000.00	estimated to	89,000.00	actual
6041	Decrease 01/01/21 unencumbered cash balance from	20,000.00	estimated to	16,505.00	actual
	No change other source revenue -	15,000.00	estimated to	15,000.00	actual
6042	Increase 01/01/21 unencumbered cash balance from	245,000.00	estimated to	266,578.96	actual
	No change other source revenue -	307,000.00	estimated to	307,000.00	actual
New 6002 General Fund Fund Total		2,013,065.10			
New Special Revenue Funds Total		4,939,809.05			
Grand Total 2021 Certificate - All Funds		6,952,874.15			
Net Change in Beginning Balance		212,231.83			
Net Change in Tax Revenue		4,485.00			
Net Change in Other Source Revenue		600.00			
		217,316.83			

Voice vote: Two ayes. Motion carried.

**County of Geauga – 2021 Amendment #1**

Motion by Caroline Mansfield, seconded by Charles E Walder, to amend the County of Geauga’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances, a revised estimate of Other Source Revenues in 2021:

Includes: **Fund 4032 Commissioners Capital Reserve**

Increase #4032 Note Proceeds other source revenue \$14,000,000.00

**General Fund**

1001	Increase the 1/1/21 unencumbered cash balance from	4,171,936.47	estimated to	11,314,338.43	actual
	Increase Tax Revenue 715,355.00 from	7,735,874.00	estimated to	8,451,229.00	actual
	Increase Other Soutrcce Revenue	8,389,246.00	estimated to	9,509,038.00	actual
	New General Fund Total	44,678,672.43	estimated at	35,701,123.47	
	Net Change in Beginning Balances	7,142,401.96			
	Net Change in Tax Revenue	715,355.00			
	Net Change in Other Source Revenue	1,119,792.00			
		8,977,548.96			



<b>SPECIAL REVENUE FUNDS</b>						
2001	Increase the 01/01/21 unencumbered cash balance from			3,800,815.90	estimated to	3,779,705.34
	tax revenue	33,511.68	from	3,613,020.28	estimated to	3,646,531.96
	Increase other source revenue	492,623.00	from	2,594,820.00	estimated to	3,087,443.00
2002	Increase the 01/01/21 unencumbered cash balance from			23,010.77	estimated to	25,200.58
2003	Increase the 01/01/21 unencumbered cash balance from			203,718.80	estimated to	276,836.93
2004	Unchanged the 01/01/21 unencumbered cash balance from			8,018.33	estimated to	8,018.33
2005	Increase the 01/01/21 unencumbered cash balance from			122,338.24	estimated to	136,877.66
	Unchanged other source revenue	-	from	264,437.00	estimated to	264,437.00
2006	Increase the 01/01/21 unencumbered cash balance from			2,121.03	estimated to	16,121.03
2007	Decrease the 01/01/21 unencumbered cash balance from			81,604.61	estimated to	54,560.13
2008	Increase the 01/01/21 unencumbered cash balance from			500.01	estimated to	500.01
2009	Increase the 01/01/21 unencumbered cash balance from			157,950.86	estimated to	206,732.61
2010	Increase the 01/01/21 unencumbered cash balance from			1,249,920.34	estimated to	1,301,252.62
2011	Increase the 01/01/21 unencumbered cash balance from			26,441.06	estimated to	34,850.13
2012	Unchanged the 01/01/21 unencumbered cash balance from			24,807.64	estimated to	24,807.64
2013	Decrease the 01/01/21 unencumbered cash balance from			952,128.34	estimated to	125,841.95
2014	Decrease the 01/01/21 unencumbered cash balance from			808,277.72	estimated to	780,463.34
2015	Increase the 01/01/21 unencumbered cash balance from			68,757.96	estimated to	194,086.29
2016	Increase the 01/01/21 unencumbered cash balance from			1,187.78	estimated to	2,300.78
2017	Decrease the 01/01/21 unencumbered cash balance from			1,604,642.73	estimated to	1,590,831.53
2018	Increase the 01/01/21 unencumbered cash balance from			8,920.97	estimated to	9,311.97
2019	Decrease the 01/01/21 unencumbered cash balance from			2,186.11	estimated to	640.11
2020	Increase the 01/01/21 unencumbered cash balance from			4,388.07	estimated to	992,257.19
2021	Increase the 01/01/21 unencumbered cash balance from			274,001.76	estimated to	328,966.05
2022	Decrease the 01/01/21 unencumbered cash balance from			648,146.84	estimated to	232,770.89
2024	Increase the 01/01/21 unencumbered cash balance from			0.00	estimated to	6,177.47
2025	Increase the 01/01/21 unencumbered cash balance from			0.00	estimated to	3,042.66
2026	Increase the 01/01/21 unencumbered cash balance from			82,367.75	estimated to	120,236.48
2072	Increase the 01/01/21 unencumbered cash balance from			85,708.69	estimated to	169,441.40
2073	Decrease the 01/01/21 unencumbered cash balance from			182,420.03	estimated to	127,043.53
2074	Unchanged the 01/01/21 unencumbered cash balance from			1,252.39	estimated to	1,252.39
2077	Increase the 01/01/21 unencumbered cash balance from			29,587.95	estimated to	17,988.92
2078	Increase the 01/01/21 unencumbered cash balance from			1,093.95	estimated to	1,293.95
2079	Increase the 01/01/21 unencumbered cash balance from			12,789.71	estimated to	13,496.91
2080	Decrease the 01/01/21 unencumbered cash balance from			53,924.11	estimated to	90,213.17
	Increase other source revenue	-	from	50,000.00	estimated to	50,000.00
2081	Increase the 01/01/21 unencumbered cash balance from			57,753.18	estimated to	85,485.46
2027	Increase the 01/01/21 unencumbered cash balance from			3,172,368.05	estimated to	6,671,551.03
	Increase Tax Revenue	105,551.00	from	12,436,824.00	estimated to	12,542,375.00
	Increase other source revenue	301,886.27	from	1,640,000.00	estimated to	1,941,886.27
2029	Increase the 01/01/21 unencumbered cash balance from			4,233,560.51	estimated to	6,652,437.47
	Increase Tax Revenue	30,558.00	from	3,619,577.00	estimated to	3,650,135.00
	Decrease other source revenue	(605,310.00)	from	2,223,923.00	estimated to	1,618,613.00
2030	Unchanged the 01/01/21 unencumbered cash balance from			400,000.00	estimated to	400,000.00
2031	Increase the 01/01/21 unencumbered cash balance from			1,284,639.22	estimated to	1,571,596.26
2032	Decrease the 01/01/21 unencumbered cash balance from			293,041.48	estimated to	289,289.81
2033	Increase the 01/01/21 unencumbered cash balance from			161,705.64	estimated to	203,201.93
2034	Increase the 01/01/21 unencumbered cash balance from			974,115.03	estimated to	1,886,547.52
	Increase Tax Revenue	25,424.00	from	3,010,853.00	estimated to	3,036,277.00
	Decrease other source revenue	(80,153.00)	from	598,336.00	estimated to	518,183.00
2035	Increase the 01/01/21 unencumbered cash balance from			323,868.61	estimated to	331,304.26
2036	Decrease the 01/01/21 unencumbered cash balance from			75,685.14	estimated to	117.90
	Unchanged Other Source Revenue	0.00	from	288,550.00	estimated to	288,550.00
2039	Increase the 01/01/21 unencumbered cash balance from			42,294.19	estimated to	43,683.93
2041	Increase the 01/01/21 unencumbered cash balance from			19,451.60	estimated to	21,123.73
2043	Unchanged the 01/01/21 unencumbered cash balance from			2,061.43	estimated to	2,061.43
2044	Unchanged the 01/01/21 unencumbered cash balance from			14,966.35	estimated to	14,966.35
2047	Decrease the 01/01/21 unencumbered cash balance from			39,120.45	estimated to	36,576.70
2048	Increase the 01/01/21 unencumbered cash balance from			85,653.67	estimated to	86,154.88
2050	Unchanged the 01/01/21 unencumbered cash balance from			1,745.76	estimated to	1,745.76
2051	Decrease the 01/01/21 unencumbered cash balance from			67,315.28	estimated to	45,368.61
	Unchanged other source revenue	-	from	284,200.00	estimated to	284,200.00
2053	Decrease the 01/01/21 unencumbered cash balance from			28,918.65	estimated to	24,137.64



**Special Revenue Continued**

2054	Increase the 01/01/21 unencumbered cash balance from	\$212,509.86	estimated to	\$228,810.21	actual
2055	Decrease the 01/01/21 unencumbered cash balance from	\$74,674.78	estimated to	\$68,816.00	actual
2057	Increase the 01/01/21 unencumbered cash balance from	\$551.93	estimated to	\$2,090.65	actual
2058	Decrease the 01/01/21 unencumbered cash balance from	\$227,686.46	estimated to	\$200,824.60	actual
2061	Increase the 01/01/21 unencumbered cash balance from	\$18,421.78	estimated to	\$26,573.18	actual
2062	Unchanged the 01/01/21 unencumbered cash balance from	\$147.10	estimated to	\$147.10	actual
2063	Decrease the 01/01/21 unencumbered cash balance from	\$2,326,641.25	estimated to	\$1,846,049.19	actual
2066	Increase the 01/01/21 unencumbered cash balance from	\$125,085.22	estimated to	\$138,686.04	actual
2067	Increase the 01/01/21 unencumbered cash balance from	\$50.00	estimated to	\$411.94	actual
2068	Increase the 01/01/21 unencumbered cash balance from	\$1,469.57	estimated to	\$7,160.70	actual
2069	Increase the 01/01/21 unencumbered cash balance from	\$65.13	estimated to	\$9,912.95	actual
2070	Decrease the 01/01/21 unencumbered cash balance from	\$14,404.03	estimated to	\$13,914.33	actual
2071	Unchanged the 01/01/21 unencumbered cash balance from	\$111,062.03	estimated to	\$111,062.03	actual
2075	Unchanged the 01/01/21 unencumbered cash balance from	\$835.00	estimated to	\$835.00	actual
2082	Decrease the 01/01/21 unencumbered cash balance from	\$986.74	estimated to	\$641.22	actual
2083	Unchanged the 01/01/21 unencumbered cash balance from	\$62,907.50	estimated to	\$62,907.50	actual
2084	Increase the 01/01/21 unencumbered cash balance from	\$333,312.04	estimated to	\$359,366.01	actual
2085	Increase the 01/01/21 unencumbered cash balance from	\$243,594.96	estimated to	\$284,826.36	actual
2086	Unchanged the 01/01/21 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actual
2087	Decrease the 01/01/21 unencumbered cash balance from	\$653,630.73	estimated to	\$574,768.81	actual
2088	Increase the 01/01/21 unencumbered cash balance from	\$95,765.04	estimated to	\$105,617.75	actual
2090	Decrease the 01/01/21 unencumbered cash balance from	\$18,187.95	estimated to	\$14,415.86	actual
2091	Unchanged the 01/01/21 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actual
2092	Increase the 01/01/21 unencumbered cash balance from	\$2,450.00	estimated to	\$25,575.00	actual
2092	Increase Other Source Revenue Bal: (\$20,000.00)	\$20,000.00	estimated to	\$0.00	actual
2093	Increase the 01/01/21 unencumbered cash balance from	\$2,540.00	estimated to	\$105,894.00	actual
2095					
2096	Increase the 01/01/21 unencumbered cash balance from	\$2,000,000.00	estimated to	\$4,000,000.00	actual
4029	Decrease the 01/01/21 unencumbered cash balance from	\$153,977.10	estimated to	\$153,063.38	actual
4030	Increase the 01/01/21 unencumbered cash balance from	\$2,177.09	estimated to	\$2,171.64	actual

New Special Revenue Funds Total:

**\$102,932,991.14**

estimate was

\$93,377,969.02

**DEBT SERVICE**

3000	Decrease the 01/01/21 unencumbered cash balance from	\$121,345.38	estimated to	\$117,579.44	actual
3001	Unchanged the 01/01/21 unencumbered cash balance from	\$51,928.64	estimated to	\$51,928.64	actual
5013	Decrease the 01/01/21 unencumbered cash balance from	\$1,216.20	estimated to	\$528.70	actual
5001	Decrease the 01/01/21 unencumbered cash balance from	\$8,891.85	estimated to	\$7,634.48	actual
5014	Unchanged the 01/01/21 unencumbered cash balance from	\$39,538.30	estimated to	\$39,538.30	actual

New Debt Service Funds Total:

**\$2,371,604.31**

estimate was

\$2,241,570.00

**SPECIAL ASSESSMENTS**

3002	Decrease the 01/01/21 unencumbered cash balance from	\$1,256,307.67	estimated to	\$1,216,222.72	actual
	New Special Assessments Funds Total:	<b>\$1,351,222.72</b>	estimate was	\$1,391,307.67	

**CAPITAL PROJECTS**

4002	Increase the 01/01/21 unencumbered cash balance from	\$0.00	estimated to	\$1,498,008.08	actual
	tax revenue	24,206.00	<b>\$3,292,307.00</b>	<b>estimated to</b>	<b>\$3,316,513.00</b>
	Increase Other Source revenue	-	<b>\$0.00</b>	<b>estimated to</b>	actual
4000	Increase the 01/01/21 unencumbered cash balance from	\$516,039.59	estimated to	\$557,728.57	actual
4001	Decrease the 01/01/21 unencumbered cash balance from	\$17,762.79	estimated to	\$16,384.56	actual
4004	Decrease the 01/01/21 unencumbered cash balance from	\$122,045.99	estimated to	\$121,646.82	actual
4005	Increase the 01/01/21 unencumbered cash balance from	\$5,379.32	estimated to	\$5,729.60	actual
4006	Unchanged the 01/01/21 unencumbered cash balance from	\$3,537.66	estimated to	\$3,537.66	actual
4007	Decrease the 01/01/21 unencumbered cash balance from	\$123,898.84	estimated to	\$114,678.84	actual
4008	Increase the 01/01/21 unencumbered cash balance from	\$29,261.12	estimated to	\$709,261.12	actual
4010	Decrease the 01/01/21 unencumbered cash balance from	\$48,195.62	estimated to	\$190,556.99	actual
4011	Increase the 01/01/21 unencumbered cash balance from	\$896,525.81	estimated to	\$2,288,257.02	actual
4012	Increase the 01/01/21 unencumbered cash balance from	\$4,812.01	estimated to	\$429,938.20	actual
4013	Unchanged the 01/01/21 unencumbered cash balance from	\$4,718.00	estimated to	\$4,718.00	actual
4014	Unchanged the 01/01/21 unencumbered cash balance from	\$3,604.64	estimated to	\$3,604.64	actual
4016	Unchanged the 01/01/21 unencumbered cash balance from	\$1.38	estimated to	\$1.38	actual
4017	Increase the 01/01/21 unencumbered cash balance from	\$7,604.87	estimated to	\$7,676.26	actual
4018	Unchanged the 01/01/21 unencumbered cash balance from	\$2,876.68	estimated to	\$2,876.68	actual
4019	Increase the 01/01/21 unencumbered cash balance from	\$59,960.04	estimated to	\$60,522.87	actual
4020	Increase the 01/01/21 unencumbered cash balance from	\$300,855.15	estimated to	\$303,679.29	actual
4021	Increase the 01/01/21 unencumbered cash balance from	\$6,219.80	estimated to	\$6,278.18	actual
4022	Increase the 01/01/21 unencumbered cash balance from	\$172,337.16	estimated to	\$182,909.23	actual
4023	Increase the 01/01/21 unencumbered cash balance from	\$347,574.50	estimated to	\$732,504.81	actual
4024	Unchanged the 01/01/21 unencumbered cash balance from	\$34,661.46	estimated to	\$34,661.46	actual
4026	Increase the 01/01/21 unencumbered cash balance from	\$50,647.45	estimated to	\$51,122.87	actual
4027	Increase the 01/01/21 unencumbered cash balance from	\$413.60	estimated to	\$63,475.60	actual
4031	Decrease the 01/01/21 unencumbered cash balance from	\$15,249.28	estimated to	\$32,022.03	actual
4032	Unchanged the 01/01/21 unencumbered cash balance from	\$8,278,999.67	estimated to	\$8,278,999.67	actual
	Increase Other Source revenue	\$2,729,109.67	<b>\$5,549,890.00</b>	<b>estimated to</b>	<b>\$14,000,000.00</b>
	New Capital Project Funds Total:		<b>33,932,293.48</b>	estimate was	12531379.76



**ENTERPRISE FUNDS**

4028	Unchanged the 01/01/21 unencumbered cash balance from	\$2,079.22	estimated to	\$2,079.22	actual
5002	Increase the 01/01/21 unencumbered cash balance from	\$764,766.99	estimated to	\$1,248,098.72	actual
5003	Increase the 01/01/21 unencumbered cash balance from	\$1,365,532.50	estimated to	\$1,304,739.14	actual
5004	Increase the 01/01/21 unencumbered cash balance from	\$447,741.85	estimated to	\$437,741.85	actual
5005	Decrease the 01/01/21 unencumbered cash balance from	\$100,624.72	estimated to	\$388.03	actual
	Increase other source revenue 4,371,000.00	\$0.00	estimated to	\$4,371,000.00	actual
5006	Increase the 01/01/21 unencumbered cash balance from	\$1,143.69	estimated to	\$1,143.69	actual
5007	Increase the 01/01/21 unencumbered cash balance from	\$2,186.80	estimated to	\$2,186.80	actual
5008	Increase the 01/01/21 unencumbered cash balance from	\$1,696.05	estimated to	\$1,696.05	actual
5009	Unchanged the 01/01/21 unencumbered cash balance from	\$32,623.38	estimated to	\$32,623.38	actual
5010	Increase the 01/01/21 unencumbered cash balance from	\$510,141.57	estimated to	\$861,641.57	actual
5011	Unchanged the 01/01/21 unencumbered cash balance from	\$3,881.85	estimated to	\$3,881.85	actual
5012	Increase the 01/01/21 unencumbered cash balance from	39,619.37	estimated to	\$39,619.37	actual
5015	Increase the 01/01/21 unencumbered cash balance from	\$46,927.79	estimated to	\$46,927.79	actual
5016	Increase the 01/01/21 unencumbered cash balance from	\$11,480.32	estimated to	\$11,480.32	actual
5017	Increase the 01/01/21 unencumbered cash balance from	\$17,029.51	estimated to	\$17,029.51	actual
5018	Increase the 01/01/21 unencumbered cash balance from	\$15,973.96	estimated to	\$15,973.96	actual
5019	Increase the 01/01/21 unencumbered cash balance from	\$3,335.62	estimated to	\$3,335.62	actual
5020	Unchanged the 01/01/21 unencumbered cash balance from	\$0.00	estimated to	\$3,422.86	actual
5021	Increase the 01/01/21 unencumbered cash balance from	\$2,102.20	estimated to	\$2,102.20	actual
5022	Increase the 01/01/21 unencumbered cash balance from	\$103,958.00	estimated to		actual
	Increase Other Source Revenue \$0.00	\$5,103,958.00	estimated to	\$5,103,958.00	actual
	New Enterprise Funds Total:	\$20,839,234.37	estimated at	\$19,984,653.39	

**INTERNAL SERVICE FUNDS**

1004	Increase the 01/01/21 unencumbered cash balance from	\$31,579.84	estimated to	\$514,700.41	actual
1005	Decrease the 01/01/21 unencumbered cash balance from	\$7,558.04	estimated to	\$4,866.04	actual
1006	Decrease the 01/01/21 unencumbered cash balance from	\$28,484.71	estimated to	\$27,484.71	actual
1007	Unchanged the 01/01/21 unencumbered cash balance from	\$34.86	estimated to	\$34.86	actual
1008	Decrease the 01/01/21 unencumbered cash balance from	\$89,509.86	estimated to	\$55,000.00	actual
	New Internal Service Funds Total:	\$1,160,805.32	estimated at	\$1,236,078.31	

**FIDUCIARY FUNDS**

6001	Unchanged the 01/01/21 unencumbered cash balance from	\$7,821.72	estimated to	\$7,821.72	actual
6003	Decrease the 01/01/21 unencumbered cash balance from	\$7,070.90	estimated to	\$70.90	actual
6006	Unchanged the 01/01/21 unencumbered cash balance from	\$1,759.26	estimated to	\$1,759.26	actual
6009	Decrease the 01/01/21 unencumbered cash balance from	\$164,187.04	estimated to	\$164,086.04	actual
6028	Increase the 01/01/21 unencumbered cash balance from	\$17,153.20	estimated to	\$24,747.20	actual
6029	Increase the 01/01/21 unencumbered cash balance from	\$117,820.69	estimated to	\$192,690.69	actual
6031	Increase the 01/01/21 unencumbered cash balance from	\$106,968.70	estimated to	\$227,369.70	actual
1002	Decrease the 01/01/21 unencumbered cash balance from	\$144,299.27	estimated to	\$94,299.27	actual
1003	Unchanged the 01/01/21 unencumbered cash balance from	\$359.19	estimated to	\$359.19	actual
	New Fiduciary Funds Total:	\$3,292,599.12	estimated at	\$2,769,982.97	
	New Total 2021 Certification - All Funds:	\$210,559,422.89	estimated at	\$168,074,064.96	
	Net Change over 8/17/20 Official Certificate:				
	1001 - General Fund:			\$10,137,548.96	
	Beginning Balances	\$6,822,401.96			
	Taxes	\$630,943.00			
	Other Source	\$2,684,204.00			
	1002 - 6031 and All Others:.			\$32,347,208.97	
	Beginning Balances	\$17,988,977.74			
	Taxes	\$194,483.68			
	Other Source	\$14,163,747.55			
	Grand Total 2021 Certification Net Changes All Funds			\$42,484,757.93	

Voice vote: Two ayes. Motion carried.

Geauga County Prosecutor, James Flaiz joined the meeting at 1:11 p.m.

**Geauga/Trumbull Solid Waste District – 2021 Amendment #1**

Motion by Charles E Walder, , seconded by Caroline Mansfield, to amend the Solid Waste District’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances:

6007 Increase the 01/01/21 unencumbered cash balance from	3,686,502.42	estimated to	4,993,208.10	actual
6020 No Change the 01/01/21 unencumbered cash balance from	-	estimated to	-	actual
Q39 Increase th 01/01/21 unencumbered cash balance from	-	estimated to	316,400.00	actual
New General Fund GT Fund Total	6,850,287.10			
New 6020 Fund Total	-			
New 6014 Fund Total	316,400.00			
Grand Total New Certificate- All Funds	<u>7,166,687.10</u>			
Net Change in Beginning balances	1,623,105.68			

Voice vote: Three ayes. Motion carried

**2021 Supplemental Appropriation Requests****Geauga Health District**

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

**Fund 6002 General**

Salaries	(33,457.97)	
Medicare	( 485.53)	
Hospitalization	( 5,175.06)	
OPERS	( 4,683.92)	
Workers Comp	( 835.95)	
Total:	(44,638.43)	New Total 2021 Appropriation: \$1,015,130.57

**Fund 6005 Food Service**

Salaries	( 120.96)	
Medicare	( 1.61)	
Hospitalization	(13,869.96)	
OPERS	( 16.85)	
Workers Comp	( 3.21)	
Total:	(14,012.59)	New Total 2021 Appropriation: \$200,097.41

**Fund 6008 Infectious Waste/Solid Waste**

Salaries	(752.15)	
Medicare	( 10.81)	
Hospitalization	(202.76)	
OPERS	(105.26)	
Workers Comp	( 19.15)	
Total:	(1,090.13)	New Total 2021 Appropriation: \$17,679.87

**Fund 6011 Private Water**

Salaries	( 741.65)	
Medicare	( 11.12)	
Hospitalization	(1,471.23)	
OPERS	( 104.27)	
Workers Comp	( 18.69)	
Total:	(2,346.96)	New Total 2021 Appropriation: \$89,958.04

**Fund 6018 Swimming Pool**

Salaries	( 4.29)	
Medicare	( 0.18)	
Hospitalization	(1,107.62)	
OPERS	( 0.72)	
Workers Comp	( 0.31)	
Total:	(1,113.12)	New Total 2021 Appropriation: \$13,291.88

**Fund 6021 PHI/PHEP**

Salaries	187,459.83	
Medicare	2,718.15	
Hospitalization	45,282.51	
OPERS	26,243.56	
Workers Comp	1,395.26	
Total:	266,390.97	New Total 2021 Appropriation: \$447,625.97

**Fund 6023 Sewage**

Salaries	(48,559.03)	
Medicare	( 703.56)	
Hospitalization	(30,137.81)	
OPERS	( 6,798.60)	
Workers Comp	( 1,213.75)	
Total:	(87,412.75)	New Total 2021 Appropriations: \$ 601,179.25

**Fund 6025 Immunization Action Plan**

Salaries	6,872.69	
Medicare	99.67	
Hospitalization	(1,694.18)	
OPERS	962.34	
Workers Comp	171.67	
Materials & Supplies	(10,000.00)	
Total:	(3,587.81)	New Total 2021 Appropriation: \$73,237.19

**Fund 6037 For Sale of Property**

Salaries	13,759.50	
Medicare	199.32	
Hospitalization	( 9,005.59)	
OPERS	1,926.51	
Workers Comp	344.66	
Total:	7,224.40	New Total 2021 Appropriations: \$407,979.40

**Fund 6040 Injury Prevention**

Salaries	(28,187.01)	
Medicare	( 409.14)	
Hospitalization	(18,816.50)	
OPERS	6,952.89	
Workers Comp	( 705.00)	
Total:	(52,063.45)	New Total 2021 Appropriation: \$32,575.55

**Fund 6042 Population Health**

Salaries	4,982.08	
Medicare	73.08	
Hospitalization	(13,312.32)	
OPERS	697.65	
Workers Comp	124.65	
Total:	(7,434.86)	New Total 2021 Appropriation: \$268,400.14

Voice vote: Three ayes. Motion carried



**Geauga Park District**

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

**Fund 6015 – Land Improvement**

General Consultant	10,000.00	
Contract Service	<u>395,000.00</u>	New Total 2021 Appropriation: \$3,176,000.00
Total:	405,000.00	

**Fund 6017 – Park Board (General)**


50 Supplemental Appropriations and De-appropriations totaling \$131,652.00

New Total 2021 Appropriation: \$8,195,565.00

Voice vote: Three ayes. Motion carried

**General Discussion**

The Budget Commission reviewed the calendar to determine dates for future meetings:

- January 25, 2021 at 10:00 a.m. - a special meeting for regular business  
February 22, 2021 at 9:30 a.m. - a special meeting for School Budget Hearings and regular business.  
Location for School Budget Hearing will be 231 Main St, Chardon – Appraisal Conference Room. A WebEx option will be offered for Budget Commission members and school treasurers.
- Regular scheduled Budget Commission meetings January 18<sup>th</sup> & Feb 1<sup>st</sup> 2021 will be cancelled.
- Advertisements and meeting invitations will be sent out prior in accordance with Sunshine Laws.
- 


**Rates of Taxation**

Motion by James Flaiz, seconded by Charles E. Walder, to approve the Geauga County Rates of Taxation for Tax Year 2020 (2021 Collection) as presented.

Voice vote: Three ayes. Motion carried

GEOGA COUNTY														
Rates of Taxation for Tax Year 2020 (2021 Collection)														
			Full Tax Rates								Previous Year			
LOCAL TAXING DISTRICT	Effective Agr/Resid	Tax Rates Other	Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Library	Total 2020	Total 2019	Non-Bus Credit	Owner Occ. Credit	
01. Auburn Twp-Kenston LSD	66.470442	82.115981	15.50	13.30	90.22	1.50			2.44	122.96	121.88	8.6069%	2.1517%	
02. Bainbridge Twp-Kenston LSD	70.913346	89.106676	15.50	27.60	90.22	1.50			2.44	137.26	137.98	8.9193%	2.2296%	
03. Bainbridge Twp-Chagrin Falls EVSD	88.433683	106.614366	15.50	27.60	124.10				2.44	169.64	169.80	8.2706%	2.0676%	
04. Burton Twp-Berkshire LSD	46.684445	54.378866	15.50	10.35	55.93	1.50			1.70	84.98	85.10	7.7440%	1.9360%	
05. Burton Village-Berkshire LSD	52.536979	59.150265	15.50		55.93	1.50		15.00	1.70	89.63	86.75	7.5319%	1.8829%	
06. Chardon Twp-Chardon LSD	60.480215	75.362390	15.50	8.20	80.68	1.50			2.44	108.32	108.48	8.1206%	2.0301%	
07. Chardon Twp-Riverside LSD	59.521340	64.440407	15.50	8.20	60.44	1.50	4.90		2.44	92.98	93.12	8.1412%	2.0353%	
08. Chardon Twp-Kittland LSD	62.243194	62.986306	15.50	8.20	75.94	1.50			1.00	102.14	102.10	9.6406%	2.4101%	
09. Chardon Twp-Mentor EVSD	59.400392	75.678752	15.50	8.20	81.34				2.00	107.04	107.14	8.8751%	2.2187%	
10. City of Chardon-Chardon LSD	60.977438	76.617919	15.50		80.68	1.50		12.00	2.44	112.12	112.28	8.2843%	2.0710%	
11. Chester Twp-West Geauga LSD	58.620030	64.923343	15.50	21.22	51.49		0.20		2.44	90.85	92.28	8.8970%	2.2242%	
12. Chardon Twp-Berkshire LSD	47.148770	52.154651	15.50	9.69	55.93	1.50			1.70	84.32	84.44	8.5219%	2.1304%	
13. Clarendon Twp-Chardon LSD	60.657362	75.059908	15.50	9.69	80.68	1.50			2.44	109.81	109.97	8.1950%	2.0487%	
14. Aquilla Village-Chardon LSD	64.148556	82.718192	15.50	6.79	80.68	1.50		9.50	2.44	116.41	116.57	8.1487%	2.0371%	
15. Hambden Twp-Chardon LSD	63.406126	78.548791	15.50	11.35	80.68	1.50			2.44	111.47	111.63	7.8729%	1.9682%	
16. Huntsburg Twp-Cardinal LSD	52.233079	64.961820	15.50	9.00	60.21	1.50			2.44	88.65	89.22	8.7022%	2.1755%	
17. Huntsburg Twp-Berkshire LSD	48.234671	53.390031	15.50	9.00	55.93	1.50			2.44	84.37	84.55	8.8801%	2.2200%	
18. Middlefield Twp-Cardinal LSD	56.643600	70.116945	15.50	9.60	60.21	1.50	3.80		2.44	93.05	93.62	7.1424%	1.7866%	
19. Middlefield Village-Cardinal LSD	53.281490	66.800923	15.50		60.21	1.50	3.80	6.45	2.44	89.90	90.47	7.7488%	1.9372%	
20. Montville Twp-Berkshire LSD	49.544631	55.005417	15.50	11.40	55.93	1.50			2.44	86.77	85.45	8.2618%	2.0654%	
21. Munson Twp-Chardon LSD	63.332232	79.427283	15.50	13.90	80.68	1.50			2.44	114.02	114.18	8.1205%	2.0301%	
22. Munson Twp-West Geauga LSD	53.727805	59.847513	15.50	13.90	51.49		0.20		2.44	83.53	84.46	9.4019%	2.3504%	
23. Newbury Twp-Newbury LSD	50.371668	56.522473	15.50	7.90	58.93	1.50			2.44	86.27	86.73	9.6482%	2.4120%	
24. Newbury Twp-Kenston LSD	61.836059	76.854614	15.50	7.90	90.22	1.50			2.44	117.56	118.28	9.0434%	2.2608%	
25. Parkman Twp-Cardinal LSD	53.282916	66.928893	15.50	10.80	60.21	1.50			2.44	90.45	91.02	8.2179%	2.0544%	
26. Russell Twp-West Geauga LSD	62.141953	69.667700	15.50	26.43	51.49		0.20		2.44	98.06	97.02	8.7345%	2.1836%	
27. Hunting Valley/W Geauga LSD	59.566861	63.841944	15.50		51.49		0.20	16.10	2.44	85.73	86.66	8.3592%	2.0898%	
28. Russell Twp-Chagrin Falls EVSD	90.745092	108.472464	15.50	26.43	124.10				2.44	168.47	168.66	7.8359%	1.9589%	
29. S Russell Village-Chagrin Falls EVSD	80.316955	95.822648	15.50		124.10			13.45	2.44	155.49	155.65	8.1478%	2.0369%	
30. Thompson Twp-Berkshire LSD	49.800468	55.935756	15.50	12.50	55.93	1.50			2.44	87.87	88.05	8.1605%	2.0401%	
31. Thompson Twp-Madison LSD	57.276352	64.854867	15.50	12.50	60.45	1.50	4.90			94.65	94.97	8.3048%	2.0762%	
32. Troy Twp-Berkshire LSD	48.489555	53.431489	15.50	12.50	55.93	1.50			1.70	87.13	87.25	8.6633%	2.1658%	
33. Troy Twp-Cardinal LSD	53.173112	65.724551	15.50	12.50	60.21	1.50			2.44	92.15	92.72	8.7251%	2.1812%	

I hereby certify that these are the tax rates for tax year 2020 as approved by the Geauga County Budget Commission, certified by each taxing district to the County Auditor, with the effective tax rates as certified by the Department of Tax Equalization applied.

  
Charles E. Walder, Geauga County Auditor

1-6-2021  
(Date)

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the January 6, 2021 special meeting at 1:38 p.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission

