

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Friday, January 6, 2023 at 10:00 a.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 Geauga County Treasurer C. P. Hitchcock

Also present: Deputy Auditors Pam McMahon, Tammy Most, Kristen Sinatra and Chief Deputy Administrator, Frank Antenucci

Meeting was advertised for the purpose: Regular Business
Virtual attendance was offered for public viewing

2023 Certificate Amendments

Geauga Park District – 2023 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz to amend the Geauga Park District 2023 Official Certificate of Estimated Resources as follows to reflect the “actual” January 1, 2023 unencumbered cash balances.

[illegible]

Voice vote: Three ayes. Motion carried.

County of Geauga – 2023 Amendment #1

Motion by Charles E Walder, seconded by James Flaiz, to amend the County of Geauga's 2023 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2023 unencumbered cash balances, a revised estimate of Other Source Revenues in 2023:

General Fund

General Fund				Capital Projects			
1001	Increase the 1/1/23 unencumbered cash balance from			3,104,200.90	estimated to	9,725,773.46	actual
	Increase Tax Revenue	91,868.00	from	7,781,429.00	estimated to	7,873,297.00	actual
	Increase Other Source Revenue	12,291.00	from	28,631,496.00	estimated to	28,643,787.00	actual
	New General Fund Total			46,242,857.46	estimated at	39,517,125.90	
	Net Change in Beginning Balances			6,621,572.56			
	Net Change in Tax Revenue			91,868.00			
	Net Change in Other Source Revenue			12,291.00			
				<u>6,725,731.56</u>			

SPECIAL REVENUE FUNDS							
2001	Decrease the 01/01/23 unencumbered cash balance from			4,052,021.98	estimated to	3,576,106.74	actual
	tax revenue	28,980.00	from	2,651,083.00	estimated to	2,680,063.00	actual
	Increase other source revenue	3,877.00	from	3,599,546.00	estimated to	3,603,423.00	actual
2002	Increase the 01/01/23 unencumbered cash balance from			18,940.56	estimated to	22,073.34	actual
2003	Increase the 01/01/23 unencumbered cash balance from			212,760.71	estimated to	284,191.83	actual
2004	Unchanged the 01/01/23 unencumbered cash balance from			8,018.33	estimated to	8,018.33	actual
2005	Increase the 01/01/23 unencumbered cash balance from			89,523.02	estimated to	132,290.51	actual
2006	No Chnage the 01/01/23 unencumbered cash balance from			0.00	estimated to	0.00	actual
2007	Decrease the 01/01/23 unencumbered cash balance from			139,515.07	estimated to	78,085.27	actual
2008	Decrease 01/01/23 unencumbered cash balance from			650.01	estimated to	600.01	actual
2009	Increase the 01/01/23 unencumbered cash balance from			178,069.81	estimated to	197,594.06	actual
2010	Increase the 01/01/23 unencumbered cash balance from			1,403,653.31	estimated to	1,529,899.82	actual
2011	Increase the 01/01/23 unencumbered cash balance from			9,508.26	estimated to	14,862.68	actual
2012	Increase the 01/01/23 unencumbered cash balance from			24,807.64	estimated to	25,307.64	actual
2013	Decrease the 01/01/23 unencumbered cash balance from			437,787.58	estimated to	318,257.84	actual
2014	Increase the 01/01/23 unencumbered cash balance from			801,145.77	estimated to	776,242.41	actual
2015	Increase the 01/01/23 unencumbered cash balance from			222,400.78	estimated to	464,519.67	actual
2016	Decrease the 01/01/23 unencumbered cash balance from			10,863.38	estimated to	455.83	actual
2017	Increase the 01/01/23 unencumbered cash balance from			1,264,315.54	estimated to	1,699,601.06	actual
2018	Decrease the 01/01/23 unencumbered cash balance from			10,431.97	estimated to	9,032.76	actual
2019	Decrease the 01/01/23 unencumbered cash balance from			5,534.61	estimated to	3,507.36	actual
2020	Increase the 01/01/23 unencumbered cash balance from			5,264.43	estimated to	1,316,282.46	actual
2021	Increase the 01/01/23 unencumbered cash balance from			312,677.06	estimated to	1,022,731.97	actual
2022	Increase the 01/01/23 unencumbered cash balance from			0.00	estimated to	337,845.61	actual
2024	Unchanged 01/01/23 unencumbered cash balance from			6,177.47	estimated to	6,177.47	actual
2025	Unchanged 01/01/23 unencumbered cash balance from			3,042.66	estimated to	3,042.66	actual
2026	Increase the 01/01/23 unencumbered cash balance from			75,365.03	estimated to	133,366.41	actual
2072	Increase the 01/01/23 unencumbered cash balance from			88,629.40	estimated to	169,441.40	actual
2073	Increase the 01/01/23 unencumbered cash balance from			145,709.15	estimated to	169,969.77	actual
2074	Increased the 01/01/23 unencumbered cash balance from			0.00	estimated to	1,662.05	actual
2077	Increase the 01/01/23 unencumbered cash balance from			26,956.15	estimated to	32,936.14	actual
2078	Decrease the 01/01/23 unencumbered cash balance from			1,493.95	estimated to	1,293.95	actual
2079	Increase the 01/01/23 unencumbered cash balance from			9,089.76	estimated to	17,104.16	actual
2080	Decrease the 01/01/23 unencumbered cash balance from			152,963.44	estimated to	144,244.91	actual
2081	Increase the 01/01/23 unencumbered cash balance from			115,580.98	estimated to	122,039.55	actual
2027	Increase the 01/01/23 unencumbered cash balance from			169,708.43	estimated to	2,067,079.85	actual
	Increase Tax Revenue	131,729.00	from	11,904,074.00	estimated to	12,035,803.00	actual
	Increase other source revenue	12,983.00	from	3,384,477.00	estimated to	3,397,460.00	actual
2029	Increase the 01/01/23 unencumbered cash balance from			8,920,369.28	estimated to	10,020,239.20	actual
	Increase Tax Revenue	21,354.00	from	1,953,430.00	estimated to	1,974,784.00	actual
	Increase other source revenue	2,857.00	from	2,581,343.00	estimated to	2,584,200.00	actual
2030	Unchanged the 01/01/23 unencumbered cash balance from			400,000.00	estimated to	400,000.00	actual
2031	Increase the 01/01/23 unencumbered cash balance from			1,778,276.14	estimated to	2,121,281.48	actual
2032	Increase the 01/01/23 unencumbered cash balance from			317,021.15	estimated to	320,765.81	actual
2033	Increase the 01/01/23 unencumbered cash balance from			255,823.78	estimated to	642,360.25	actual
2034	Decrease the 01/01/23 unencumbered cash balance from			2,209,376.18	estimated to	1,847,878.47	actual
	Increase Tax Revenue	30,506.00	from	2,790,614.00	estimated to	2,821,120.00	actual
	Increase other source revenue	4,082.00	from	993,957.00	estimated to	998,039.00	actual
2035	Increase the 01/01/23 unencumbered cash balance from			88,096.12	estimated to	432,530.46	actual
2036	Increase the 01/01/23 unencumbered cash balance from			40,874.72	estimated to	47,888.80	actual
2039	Decrease the 01/01/23 unencumbered cash balance from			51,145.22	estimated to	50,148.60	actual
2041	Decrease the 01/01/23 unencumbered cash balance from			22,110.13	estimated to	0.00	actual
2043	Unchanged the 01/01/23 unencumbered cash balance from			2,061.43	estimated to	2,061.43	actual
2044	Unchanged the 01/01/23 unencumbered cash balance from			14,966.35	estimated to	14,966.35	actual
2047	Decrease the 01/01/23 unencumbered cash balance from			40,835.70	estimated to	36,576.70	actual
2048	Increase the 01/01/23 unencumbered cash balance from			86,530.67	estimated to	87,398.76	actual
2050	Unchanged the 01/01/23 unencumbered cash balance from			1,745.76	estimated to	1,745.76	actual
2051	Decrease the 01/01/23 unencumbered cash balance from			135,368.45	estimated to	41,639.28	actual
2053	Decrease the 01/01/23 unencumbered cash balance from			42,919.13	estimated to	26,787.13	actual

2082	Increase the 01/01/23 unencumbered cash balance from	\$262.53	estimated to	\$953.04	actual
2083	Unchanged the 01/01/23 unencumbered cash balance from	\$62,907.50	estimated to	\$62,907.50	actual
2084	Increase the 01/01/23 unencumbered cash balance from	\$273,648.55	estimated to	\$447,241.62	actual
2085	Increase the 01/01/23 unencumbered cash balance from	\$234,675.09	estimated to	\$296,591.41	actual
2086	Unchanged the 01/01/22 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actual
2087	Increase the 01/01/23 unencumbered cash balance from	\$698,060.40	estimated to	\$888,896.01	actual
2088	Decrease the 01/01/23 unencumbered cash balance from	\$141,768.82	estimated to	\$72,111.64	actual
2090	Decrease the 01/01/23 unencumbered cash balance from	\$20,008.68	estimated to	\$17,616.38	actual
2092	Increase the 01/01/23 unencumbered cash balance from	\$32,369.15	estimated to	\$47,943.23	actual
2093	Increase the 01/01/23 unencumbered cash balance from	\$44,213.06	estimated to	\$94,583.72	actual
2095	Increase the 01/01/2023 unencumbered cash balance from	\$145.80	estimated to	\$208.95	actual
2096	Increase the 01/01/23 unencumbered cash balance from	\$6,300,000.00	estimated to	\$5,700,000.00	actual
2098	Increase the 01/01/2023 unencumbered cash balance from	\$9,095,110.00	estimated to	\$17,703,075.00	actual
2100	Increase the 01/01/2023 unencumbered cash balance from	\$0.00	estimated to	\$167,035.60	actual
2099	Increase the 01-01-2023 unencumbered cash balance from	\$1,000.00	estimated to	\$2,000.00	actual
2101	Increase the 01-01-2023 unencumbered cash balance from	\$0.00	estimated to	\$128,984.46	actual
4029	Decrease the 01/01/23 unencumbered cash balance from	\$161,160.00	estimated to	\$155,273.22	actual
4030	Decrease the 01/01/23 unencumbered cash balance from	\$2,206.77	estimated to	\$2,191.04	actual

New Special Revenue Funds Total: **\$123,046,185.81** estimate was \$106,921,507.05

DEBT SERVICE

3000	Increase the 01/01/23 unencumbered cash balance from	\$76,790.05	estimated to	\$192,481.04	actual
3001	Increased the 01/01/23 unencumbered cash balance from	\$51,928.64	estimated to	\$56,335.15	actual
3004	Increase the 01/01/23 unencumbered cash balance from	\$2,404,016.16	estimated to	\$2,404,016.16	actual
	No Change other source revenue \$0.00	\$1,418,403.00	estimated to	\$1,418,403.00	actual
5013	No Change the 01/01/23 unencumbered cash balance from	\$3,153.70	estimated to	\$3,153.70	actual
5001	Increase the 01/01/23 unencumbered cash balance from	\$46,616.82	estimated to	\$371,515.52	actual
5014	Unchanged the 01/01/23 unencumbered cash balance from	\$39,538.30	estimated to	\$39,538.30	actual

New Debt Service Funds Total: **\$6,279,092.87** estimate was \$5,834,096.67

SPECIAL ASSESSMENTS

3002	Decrease the 01/01/23 unencumbered cash balance from	\$1,242,491.18	estimated to	\$1,119,159.50	actual
	New Special Assessments Funds Total:	\$1,254,159.50	estimate was	\$1,377,491.18	

CAPITAL PROJECTS

4002	Increase the 01/01/23 unencumbered cash balance from	\$90,116.33	estimated to	\$424,938.02	actual
	tax revenue 42,162.00	\$3,055,662.00	estimated to	\$3,097,824.00	actual
	Increase Other Source revenue 5,641.00	\$408,807.00	estimated to	\$414,448.00	actual
4000	Increase the 01/01/23 unencumbered cash balance from	\$615,499.91	estimated to	\$634,262.55	actual
4001	Increase the 01/01/23 unencumbered cash balance from	\$28,729.40	estimated to	\$34,054.64	actual
4004	Increase the 01/01/23 unencumbered cash balance from	\$123,102.17	estimated to	\$129,164.16	actual
4005	Increase the 01/01/23 unencumbered cash balance from	\$6,821.71	estimated to	\$8,567.39	actual
4006	Unchanged the 01/01/23 unencumbered cash balance from	\$3,537.66	estimated to	\$3,537.66	actual
4007	Decrease the 01/01/23 unencumbered cash balance from	\$145,798.84	estimated to	\$125,798.84	actual
4008	Decrease the 01/01/23 unencumbered cash balance from	\$695,913.61	estimated to	\$688,293.61	actual
4010	Increase the 01/01/23 unencumbered cash balance from	\$15,571.06	estimated to	\$53,702.57	actual
4011	Decrease the 01/01/23 unencumbered cash balance from	\$4,504,109.26	estimated to	\$4,384,094.77	actual
4012	Increase the 01/01/23 unencumbered cash balance from	\$100,026.01	estimated to	\$325,026.01	actual
4013	Unchanged the 01/01/23 unencumbered cash balance from	\$4,718.00	estimated to	\$4,718.00	actual
4014	Unchanged the 01/01/23 unencumbered cash balance from	\$3,604.64	estimated to	\$3,604.64	actual
4016	Unchanged the 01/01/23 unencumbered cash balance from	\$1.38	estimated to	\$1.38	actual
4017	Increase the 01/01/23 unencumbered cash balance from	\$7,683.01	estimated to	\$7,787.09	actual
4018	Unchanged the 01/01/23 unencumbered cash balance from	\$2,876.68	estimated to	\$2,876.68	actual
4019	Increase the 01/01/23 unencumbered cash balance from	\$1,035,575.53	estimated to	\$1,799,949.13	actual
4020	Increase the 01/01/23 unencumbered cash balance from	\$303,904.17	estimated to	\$308,967.35	actual
4021	Decrease the 01/01/23 unencumbered cash balance from	\$169,979.95	estimated to	\$107,753.06	actual
4022	Increase the 01/01/23 unencumbered cash balance from	\$104,676.68	estimated to	\$105,841.23	actual
4023	Increase the 01/01/23 unencumbered cash balance from	\$930,653.33	estimated to	\$995,482.17	actual
4024	Unchanged the 01/01/23 unencumbered cash balance from	\$34,661.46	estimated to	\$34,661.46	actual
4026	Increase the 01/01/23 unencumbered cash balance from	\$51,167.81	estimated to	\$51,860.93	actual
4027	Increase the 01/01/23 unencumbered cash balance from	\$811.60	estimated to	\$50,748.50	actual
4031	Decrease the 01/01/23 unencumbered cash balance from	\$172,871.26	estimated to	\$21,801.11	actual
4032	Increase the 01/01/23 unencumbered cash balance from	\$1,911,125.75	estimated to	\$4,494,159.96	actual
4033	Increase the 01/01/2023 unencumbered cash balance from	\$1,250,000.00	estimated to	\$5,937,276.85	actual
	New Capital Project Funds Total:	26,902,551.76	estimate was	15,679,356.21	

ENTERPRISE FUNDS

4028	No Change the 01/01/23 unencumbered cash balance from	\$2,079.22	estimated to	\$2,079.22	actual
5002	Increase the 01/01/23 unencumbered cash balance from	\$1,941,472.53	estimated to	\$2,033,253.54	actual
5003	Increase the 01/01/23 unencumbered cash balance from	\$1,097,308.44	estimated to	\$1,372,511.39	actual
5004	Increase the 01/01/23 unencumbered cash balance from	\$406,042.94	estimated to	\$774,548.46	actual
5005	No Change the 01/01/23 unencumbered cash balance from	\$589.03	estimated to	\$589.03	actual
5006	Increase the 01/01/23 unencumbered cash balance from	\$1,155.45	estimated to	\$1,171.10	actual
5007	No change the 01/01/23 unencumbered cash balance from	\$186.80	estimated to	\$186.80	actual
5008	Increase the 01/01/23 unencumbered cash balance from	\$1,713.42	estimated to	\$1,924.42	actual
5009	Unchanged the 01/01/23 unencumbered cash balance from	\$32,623.38	estimated to	\$32,623.38	actual
5010	Decrease the 01/01/23 unencumbered cash balance from	\$729,256.32	estimated to	\$608,997.89	actual
5011	Unchanged the 01/01/23 unencumbered cash balance from	\$3,881.85	estimated to	\$3,881.85	actual
5012	Increase the 01/01/23 unencumbered cash balance from	43,927.53	estimated to	\$48,110.99	actual
5015	Increase the 01/01/23 unencumbered cash balance from	\$53,880.29	estimated to	\$57,198.79	actual
5016	Increase the 01/01/23 unencumbered cash balance from	\$13,107.32	estimated to	\$13,979.53	actual
5017	Increase the 01/01/23 unencumbered cash balance from	\$19,843.98	estimated to	\$20,970.85	actual
5018	Decrease the 01/01/23 unencumbered cash balance from	\$18,265.25	estimated to	\$18,200.55	actual
5019	Increase the 01/01/23 unencumbered cash balance from	\$0.00	estimated to	\$75.00	actual
5020	Increase the 01/01/23 unencumbered cash balance from	\$3,047.83	estimated to	\$3,487.05	actual
5021	Increase the 01/01/23 unencumbered cash balance from	\$5,010.91	estimated to	\$5,510.91	actual
5022	Decrease the 01/01/23 unencumbered cash balance from	\$1,851,166.50	estimated to	\$505,167.50	actual
5023	Decrease the 01/01/23 unencumbered cash balance from	\$100,000.00	estimated to	\$0.00	actual
New Enterprise Funds Total:		\$17,543,060.25	estimated at	\$18,363,150.99	

INTERNAL SERVICE FUNDS

1004	Decrease the 01/01/23 unencumbered cash balance from	\$264,649.59	estimated to	\$182,427.09	actual
1005	Increase the 01/01/23 unencumbered cash balance from	\$5,924.02	estimated to	\$8,325.51	actual
1006	Increase the 01/01/23 unencumbered cash balance from	\$29,114.25	estimated to	\$30,766.76	actual
1007	Unchanged the 01/01/23 unencumbered cash balance from	\$34.86	estimated to	\$34.86	actual
1008	Decrease the 01/01/23 unencumbered cash balance from	\$44,388.00	estimated to	\$8,253.71	actual
New Internal Service Funds Total:		\$1,206,807.93	estimated at	\$1,321,110.72	

FIDUCIARY FUNDS

6001	Decrease the 01/01/23 unencumbered cash balance from	\$10,721.64	estimated to	\$6,968.08	actual
6003	Decrease the 01/01/23 unencumbered cash balance from	\$7,070.90	estimated to	\$70.90	actual
6006	Unchanged the 01/01/23 unencumbered cash balance from	\$1,759.26	estimated to	\$1,759.26	actual
6009	Decrease the 01/01/23 unencumbered cash balance from	\$245,500.74	estimated to	\$254,070.46	actual
6028	Increase the 01/01/23 unencumbered cash balance from	\$18,426.18	estimated to	\$24,259.89	actual
6029	Increase the 01/01/23 unencumbered cash balance from	\$451,281.92	estimated to	\$757,175.71	actual
6031	Increase the 01/01/23 unencumbered cash balance from	\$129,324.44	estimated to	\$171,890.34	actual
1002	Increase the 01/01/23 unencumbered cash balance from	\$152,135.24	estimated to	\$156,820.49	actual
1003	Decrease the 01/01/23 unencumbered cash balance from	\$13,531.82	estimated to	\$7,212.53	actual

New Fuduciary Funds Total: **\$3,757,550.66** estimated at \$3,407,075.14

New Total 2023 Certification - All Funds: **\$226,232,266.24** estimated at \$193,670,913.86

Net Change over 8/15/2022 Official Certificate: \$32,561,352.38

1001 - General Fund: **\$6,725,731.56** Net Change

Net Change Beginning Balances	\$6,621,572.56
Net Change Taxes	\$91,868.00
Net Other Source	\$12,291.00

1002 - 6031 and All Others: **\$25,835,620.82** Net Change

Beginning Balances	\$25,551,449.82
Taxes	\$254,731.00
Other Source	\$29,440.00

Grand Total 2023 Certification Net Changes All Funds **\$32,561,352.38**

Voice vote: Three ayes. Motion carried.

The Budget Commission noted that we are a very fortunate county. It was suggested that it would be beneficial to hold a work session to review the fund balances and possibly clean up dormant funds.

Geauga County District Board of Health – 2023 Amendment #1

Motion by James Flaiz, seconded by C.P. Hitchcock, to amend the Health District’s 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered cash balances and a revised other source revenue:

6002	Decrease the 01/01/23 unencumbered cash balance from	1,671,487.36	estimated to	1,516,243.69	actual
	tax revenue	6,099.00	from	558,123.00	estimated to
				564,222.00	actual
	Increase other source revenue	817.00	from	558,169.00	estimated to
				558,986.00	actual
6004	Decrease the 01/01/23 unencumbered cash balance from	11,099.06	estimated to	10,884.69	actual
	No Change other source revenue	-	estimated to	3,100.00	actual
6005	Increase the 01/01/23 unencumbered cash balance from	157,104.52	estimated to	159,461.56	actual
	No change other source revenue	-	estimated to	204,000.00	actual
6008	Increase the 01/01/23 unencumbered cash balance from	98,086.75	estimated to	109,190.56	actual
	No change other source revenue	-	estimated to	15,750.00	actual
6011	Decrease the 01/01/23 unencumbered cash balance from	160,029.89	estimated to	-	actual
	No change other source revenue	-	estimated to	83,600.00	actual
6018	Increase the 01/01/23 unencumbered cash balance from	15,652.59	estimated to	26,024.09	actual
	No change other source revenue	-	estimated to	12,000.00	actual
6021	Increase the 01/01/23 unencumbered cash balance from	331,959.72	estimated to	426,725.01	actual
6023	Decrease the 01/01/23 unencumbered cash balance from	1,388,049.41	estimated to	868,167.53	actual
	No change other source revenue	-	estimated to	629,500.00	actual
6025	Decrease the 01/01/23 unencumbered cash balance from	47,382.61	estimated to	21,758.27	actual
	No change other source revenue	-	estimated to	97,796.00	actual
6030	Increase the 01/01/23 unencumbered cash balance from	-	estimated to	25,000.00	actual
6036	Decrease the 01/01/23 unencumbered cash balance from	80,281.87	estimated to	17,231.37	actual
	No change other source revenue	-	estimated to	154,500.00	actual
6037	Decrease the 01/01/23 unencumbered cash balance from	292,758.65	estimated to	255,008.96	actual
	No change other source revenue	-	estimated to	320,300.00	actual
6039	Decrease 01/01/23 unencumbered cash balance from	62,789.37	estimated to	52,017.32	actual
	No change other source revenue	-		75,000.00	
6040	Decrease 01/01/23 unencumbered cash balance from	75,860.14	estimated to	54,388.25	actual
	No change other source revenue	-	estimated to	62,000.00	actual
6041	Decrease 01/01/23 unencumbered cash balance from	178,746.01	estimated to	44,230.50	actual
	No change other source revenue	-	estimated to	115,000.00	actual
6042	Decrease 01/01/23 unencumbered cash balance from	296,437.79	estimated to	209,378.31	actual
	No change other source revenue	-	estimated to	320,268.00	actual
New 6002 General Fund Fund Total		2,639,451.69			
New Special Revenue Funds Total		4,507,280.42			
Grand Total 2022 Certificate - All Funds		7,146,732.11			
Net Change in Beginning Balance		\$775,577.84			
Net Change in Tax Revenue		6,099.00			
Net Change in Other Source Revenue		321,085.00			
		1,102,761.84			

Voice vote: Three ayes. Motion carried.

Auditor Walder had attended the recent Geauga Health District (GHD) meeting to discuss options available for their current .20 mill (fixed) levy which expires in 2023 last collection 2024. He shared that the GHD is in a difficult situation and are trying to figure out their direction as they are currently without an Executive Director. Auditor Walder informed the GHD that the Budget Commission could not stop an entity from placing a levy on the ballot. However, the Budget Commission could prohibit collection. Auditor Walder further cautioned them about the new audit focus when addressing and informing the public about proposed levies.

Geauga/Trumbull Solid Waste District – 2023 Amendment #1

Motion by C.P. Hitchcock, seconded by Charles E. Walder, to amend the Solid Waste District’s 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered cash balances:

6007	Increase the 01/01/23 unencumbered cash balance from	3,520,670.61	estimated to	3,855,387.12	actual
6020	Increase the 01/01/23 unencumbered cash balance from	-	estimated to	17.34	actual
6022	No Change 01/01/23 unencumbered cash balance from	-	estimated to	-	actual
Q39	Increase the 01/01/23 unencumbered cash balance from	13,217.50	estimated to	24,313.07	actual
New General Fund GT Fund Total		5,730,387.12			
New Special Fund Total		17.34			
New Capital Project Fund Total		24,313.07			
Grand Total New Certificate- All Funds		5,754,717.53			
Net Change in Beginning balances		375,829.42			

Voice vote: Three ayes. Motion carried

Auditor Walder shared, that on January 3, 2023 he certified the balances for the first of the year, which were listed on the Certificate of the Total Amount Available for Expenditures and Balances.

Rates of Taxation for Tax Year 2022 (2023 Collection)

Motion by James Flaiz, seconded by C.P. Hitchcock, to accept the Geauga County rates of taxation for tax year 2023 as presented.:

Rates of Taxation for Geauga County Tax Year 2022 (2023 Collection Year)

GEAUGA COUNTY														
Rates of Taxation for the Tax Year 2022 (2023 Collection)														
Full Tax Rates										Previous Year				
LOCAL TAXING DISTRICT	Agri/Resid	Other	Total County	Total Township	Total School	Total JVS	Special District	Total Village	Total Park	Total Library	Total 2022	Total 2021	Non-Bus Credit	Owner Occ. Credit
01 Auburn Twp-Kenston LSD	64 443912	77 299984	12 150	13 300	59 010	1 500			2 600	2 320	120 850	121 040	8 6573%	2 1643%
02 Bainbridge Twp-Kenston LSD	63 857433	83 360861	12 150	27 600	59 010	1 500			2 600	2 320	135 160	135 340	8 9759%	2 2439%
03 Bainbridge Twp-Chagrin Falls EVSD	33 944311	100 706206	12 150	27 600	123 570				2 600	2 320	168 240	168 380	8 3544%	2 0666%
04 Burton Twp-Berkshire LSD	47 682767	52 781852	12 150	10 350	55 590	1 500			2 600	1 700	83 890	84 150	7 8609%	1 9652%
05 Burton Village-Berkshire LSD	51 528616	57 480272	12 150		55 590	1 500		15 000	2 600	1 700	85 540	85 800	7 6366%	1 9091%
06 Chardon Twp-Chardon LSD	60 164438	74 129410	12 150	8 450	80 680	1 500			2 600	2 320	107 700	107 410	8 1435%	2 0355%
07 Chardon Twp-Riverside LSD	54 655322	63 182872	12 150	8 450	59 740	1 500	4 900		2 600	2 320	91 660	91 380	8 2388%	2 0597%
08 Chardon Twp-Kirtland LSD	53 205262	60 472147	12 150	8 450	74 310	1 500			2 600	1 000	100 010	99 530	9 4918%	2 3729%
09 Chardon Twp-Mentor EVSD	53 688068	70 950954	12 150	8 450	80 330				2 600	2 000	105 530	105 470	8 9071%	2 2267%
10 City of Chardon-Chardon LSD	62 279991	77 071315	12 150		80 680	1 500		14 000	2 600	2 320	113 250	112 990	8 0801%	2 0215%
11 Chester Twp-West Geauga LSD	56 550096	62 231433	12 150	21 720	49 680		0 200		2 600	2 320	88 670	88 426	8 6669%	2 2167%
12 Clandon Twp-Berkshire LSD	46 147937	50 293066	12 150	9 690	55 590	1 500			2 600	1 700	83 230	83 490	8 6598%	2 1849%
13 Clandon Twp-Chardon LSD	59 961187	73 299182	12 150	9 690	80 680	1 500			2 600	2 320	108 940	108 650	8 2643%	2 0660%
14 Aquilla Village-Chardon LSD	65 106801	82 855535	12 150	0 000	80 680	1 500		17 300	2 600	2 320	116 550	115 250	7 5199%	1 8799%
15 Hambden Twp-Chardon LSD	63 193085	77 517943	12 150	11 850	80 680	1 500			2 600	2 320	111 100	110 810	7 8733%	1 9883%
16 Huntsburg Twp-Cardinal LSD	53 717337	63 040920	12 150	12 000	59 491	1 500			2 600	2 320	90 061	86 640	8 2854%	2 0713%
17 Huntsburg Twp-Berkshire LSD	50 100040	54 098481	12 150	12 000	55 590	1 500			2 600	2 320	86 190	83 230	8 5042%	2 1260%
18 Middlefield Twp-Cardinal LSD	55 175266	66 249156	12 150	9 690	59 461	1 500	3 800		2 600	2 320	91 481	91 240	7 1624%	1 7909%
19 Middlefield Village-Cardinal LSD	51 525149	61 360318	12 150		59 491	1 500	3 800	6 000	2 600	2 320	87 861	86 090	7 7806%	1 9451%
20 Norville Twp-Berkshire LSD	43 419659	53 083206	12 150	11 400	55 590	1 500			2 600	2 320	85 590	85 830	8 4084%	2 1021%
21 Munson Twp-Chardon LSD	63 147821	78 149120	12 150	14 200	80 680	1 500			2 600	2 320	113 450	113 160	8 1203%	2 0300%
22 Munson Twp-West Geauga LSD	51 655291	66 895459	12 150	14 200	49 680		0 200		2 600	2 320	81 150	80 906	9 3886%	2 3471%
23 Newbury Twp-West Geauga LSD	54 261557	58 309849	12 150	14 000	49 680		0 200		2 600	2 320	80 950	80 706	8 7645%	2 1911%
24 Newbury Twp-Kenston LSD	65 899496	78 069686	12 150	14 000	89 010	1 500			2 600	2 320	121 580	121 740	8 3607%	2 0901%
25 Parkman Twp-Cardinal LSD	51 767140	62 417949	12 150	10 800	59 491	1 500			2 600	2 320	88 861	88 640	8 2758%	2 0689%
26 Russell Twp-West Geauga LSD	59 421663	66 104397	12 150	26 300	49 680		0 200		2 600	2 320	93 250	93 006	8 7718%	2 1929%
27 Hunting ValleyW Geauga LSD	59 966049	60 552542	12 150		49 680		0 200	16 100	2 600	2 320	83 050	82 805	8 3847%	2 0961%
28 Russell Twp-Chagrin Falls EVSD	85 146500	103 203579	12 150	26 300	123 570				2 600	2 320	166 940	167 080	7 9921%	1 9739%
29 S Russell Village-Chagrin Falls EVSD	75 859040	90 934265	12 150		123 570			13 450	2 600	2 320	154 060	154 230	8 2335%	2 0583%
30 Thompson Twp-Berkshire LSD	48 570247	53 850363	12 150	12 500	55 590	1 500			2 600	2 320	86 680	86 730	8 2708%	2 0678%
31 Thompson Twp-Madison LSD	52 747516	62 947068	12 150	12 500	59 910	1 500	4 900		2 600		93 560	93 480	8 3314%	2 0828%
32 Troy Twp-Berkshire LSD	50 370763	54 530421	12 150	15 400	55 590	1 500			2 600	1 700	88 940	89 200	8 2946%	2 0738%
33 Troy Twp-Cardinal LSD	54 555647	64 014360	12 150	15 400	59 491	1 500			2 600	2 320	93 461	93 240	8 3305%	2 0826%

I hereby certify that these are the tax rates for tax year 2022 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

(Date)

Special Districts include East Geauga Fire District, West Geauga Rec District, and Lake County Financing District.

1/19/2023

Voice vote: Three ayes. Motion carried

Housekeeping Items:

Officially secure a room at the new county office building for the annual school budget hearings schedule for 2/22/2023 at 10:00 a.m. – Budget Staff will coordinate with Pam McMahan

Public Comment:

A request was made for copies of the Certificate of Estimate Resources presented at today's meeting.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 6, 2023 special meeting at 11:27 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

