

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, January 3, 2024 at 10:03 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: Chief Deputy Auditor, Ron Leyde, Chief Deputy Manager, Pam McMahon
Deputy Auditors: Tammy Most and Kristen Sinatra

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

Prior Minutes

Motion by Charles Walder, seconded James Flaiz, to approve the minutes of the December 28, 2023 - Special meeting.

Voice vote: Three ayes. Motion carried

2024 Certificate Amendments

County of Geauga – 2024 Amendment #1

Motion by James Flaiz, , seconded by Christopher Hitchcock, to amend the County of Geauga’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances, and revise estimate of Other Source Revenues in 2024:

General Fund

1001	Increase the 1/1/24 unencumbered cash balance from			7,612,220.98	estimated to	8,551,531.17	actual
	Increase Tax Revenue	2,214,332.00	from	7,873,297.00	estimated to	10,087,629.00	actual
	Increase Other Soutrce Revenue	296,248.00	from	35,676,817.00	estimated to	35,973,065.00	actual
	New General Fund Total			54,612,226.17	estimated at	51,162,334.98	
	Net Change in Beginning Balances			939,311.19			
	Net Change in Tax Revenue			2,214,332.00			
	Net Change in Other Source Revenue			296,248.00			
				3,449,891.19	Net change overall		

SPECIAL REVENUE FUNDS							
2001	Increase the 01/01/24 unencumbered cash balance from	2,858,240.67	estimated to	3,078,702.04	actual		
	tax revenue 38,743.00 from	3,385,345.00	estimated to	3,424,088.00	actual		
	Increase other source revenue 5,183.00 from	3,196,675.00	estimated to	3,201,858.00	actual		
2002	Increase the 01/01/24 unencumbered cash balance from	17,773.34	estimated to	18,540.31	actual		
2003	Increase the 01/01/24 unencumbered cash balance from	211,594.83	estimated to	323,633.84	actual		
2004	Unchanged the 01/01/24 unencumbered cash balance from	8,018.33	estimated to	8,018.33	actual		
2005	Increase the 01/01/24 unencumbered cash balance from	162,099.51	estimated to	247,218.09	actual		
2006	No Chnage the 01/01/24 unencumbered cash balance from	0.00	estimated to	0.00	actual		
2007	Decrease the 01/01/24 unencumbered cash balance from	63,310.27	estimated to	23,754.29	actual		
2008	Unchanged 01/01/24 unencumbered cash balance from	650.01	estimated to	600.01	actual		
2009	Increase the 01/01/24 unencumbered cash balance from	172,002.06	estimated to	187,149.21	actual		
2010	Decrease the 01/01/24 unencumbered cash balance from	1,523,254.82	estimated to	881,198.17	actual		
2011	Increase the 01/01/24 unencumbered cash balance from	3,462.68	estimated to	285,223.41	actual		
2012	Unchanged the 01/01/24 unencumbered cash balance from	25,307.64	estimated to	25,307.67	actual		
2013	Increase the 01/01/24 unencumbered cash balance from	265,484.22	estimated to	598,193.51	actual		
2014	Increase the 01/01/24 unencumbered cash balance from	761,242.41	estimated to	801,650.09	actual		
2015	Increase the 01/01/24 unencumbered cash balance from	377,943.67	estimated to	591,919.26	actual		
2016	Increase the 01/01/24 unencumbered cash balance from	1,455.83	estimated to	9,294.78	actual		
2017	Increase the 01/01/24 unencumbered cash balance from	945,685.06	estimated to	1,610,377.73	actual		
2018	Increase the 01/01/24 unencumbered cash balance from	9,732.76	estimated to	10,345.26	actual		
2019	Decrease the 01/01/24 unencumbered cash balance from	7,007.36	estimated to	3,996.36	actual		
2020	Increase the 01/01/24 unencumbered cash balance from	1,564.65	estimated to	1,106,934.02	actual		
2021	Increase the 01/01/24 unencumbered cash balance from	320,591.69	estimated to	527,628.20	actual		
2022	Increase the 01/01/24 unencumbered cash balance from	0.00	estimated to	328,138.86	actual		
2024	Unchanged 01/01/24 unencumbered cash balance from	6,177.47	estimated to	6,177.47	actual		
2025	Unchanged 01/01/24 unencumbered cash balance from	3,042.66	estimated to	3,042.66	actual		
2026	Decrease the 01/01/24 unencumbered cash balance from	133,366.41	estimated to	78,946.09	actual		
2072	Unchanged the 01/01/24 unencumbered cash balance from	169,441.40	estimated to	169,441.40	actual		
2073	Increase the 01/01/24 unencumbered cash balance from	156,806.77	estimated to	179,025.29	actual		
2074	Unchanged the 01/01/24 unencumbered cash balance from	1,662.05	estimated to	1,662.05	actual		
2077	Decrease the 01/01/24 unencumbered cash balance from	30,492.14	estimated to	17,075.45	actual		
2078	Increase the 01/01/24 unencumbered cash balance from	1,493.95	estimated to	1,293.95	actual		
2079	Decrease the 01/01/24 unencumbered cash balance from	17,104.16	estimated to	5,651.16	actual		
2080	Decrease the 01/01/24 unencumbered cash balance from	84,544.91	estimated to	66,404.97	actual		
2081	Increase the 01/01/24 unencumbered cash balance from	121,995.55	estimated to	140,084.43	actual		
2027	Decrease the 01/01/24 unencumbered cash balance from	2,644,470.09	estimated to	3,244.03	actual		
	Increase Tax Revenue 139,611.00 from	12,035,806.00	estimated to	12,175,417.00	actual		
	Increase other source revenue 13,767.00 from	3,450,457.00	estimated to	3,464,224.00	actual		
2029	Decrease the 01/01/24 unencumbered cash balance from	9,404,223.20	estimated to	9,087,328.74	actual		
	Decrease Tax Revenue (2,065,074.00) from	3,548,843.00	estimated to	1,483,769.00	actual		
	Decrease other source revenue (97,815.00) from	2,441,157.00	estimated to	2,343,342.00	actual		
2030	Unchanged the 01/01/24 unencumbered cash balance from	400,000.00	estimated to	400,000.00	actual		
2031	Increase the 01/01/24 unencumbered cash balance from	1,984,872.48	estimated to	2,336,804.45	actual		
2032	Increase the 01/01/24 unencumbered cash balance from	320,765.81	estimated to	321,072.81	actual		
2033	Increase the 01/01/24 unencumbered cash balance from	655,993.25	estimated to	766,510.84	actual		
2034	Increase the 01/01/24 unencumbered cash balance from	1,829,320.47	estimated to	1,934,336.31	actual		
	Increase Tax Revenue 32,288.00 from	2,821,120.00	estimated to	2,853,408.00	actual		
	Increase other source revenue 4,319.00 from	991,939.00	estimated to	996,258.00	actual		
2035	Increase the 01/01/24 unencumbered cash balance from	0.00	estimated to	147,532.67	actual		
2036	Decrease the 01/01/24 unencumbered cash balance from	90,338.80	estimated to	30,234.64	actual		
2039	Decrease the 01/01/24 unencumbered cash balance from	54,148.60	estimated to	53,262.39	actual		
2041	Increase the 01/01/24 unencumbered cash balance from	0.00	estimated to	47,646.35	actual		
2043	Unchanged the 01/01/24 unencumbered cash balance from	2,061.43	estimated to	2,061.43	actual		
2044	Unchanged the 01/01/24 unencumbered cash balance from	14,966.35	estimated to	14,966.35	actual		
2047	Increase the 01/01/24 unencumbered cash balance from	1,276.54	estimated to	6,876.54	actual		
2048	Decrease the 01/01/24 unencumbered cash balance from	87,698.76	estimated to	64,926.95	actual		
2050	Unchanged the 01/01/24 unencumbered cash balance from	1,745.76	estimated to	1,745.76	actual		
2051	Decrease the 01/01/24 unencumbered cash balance from	114,341.28	estimated to	41,064.95	actual		
2053	Decrease the 01/01/24 unencumbered cash balance from	28,466.13	estimated to	8,577.92	actual		

Special Revenue Continued

2054	Increase the 01/01/2024 unencumbered cash balance f	\$167,796.41	estimated to	\$278,863.38	actual
2055	Decrease the 01/01/24 unencumbered cash balance from	\$17,416.45	estimated to	\$4,087.83	actual
2057	Decrease the 01/01/24 unencumbered cash balance from	\$722.76	estimated to	\$453.57	actual
2058	Increase the 01/01/24 unencumbered cash balance from	\$171,661.31	estimated to	\$413,557.68	actual
2061	Increase the 01/01/24 unencumbered cash balance from	\$59,060.77	estimated to	\$59,754.78	actual
2062	Unchanged the 01/01/24 unencumbered cash balance from	\$147.10	estimated to	\$147.10	actual
2063	Increase the 01/01/24 unencumbered cash balance from	\$787,710.49	estimated to	\$1,313,623.75	actual
2066	Increase the 01/01/24 unencumbered cash balance from	\$91,293.70	estimated to	\$125,620.18	actual
2067	Decrease the 01/01/24 unencumbered cash balance from	\$10,046.55	estimated to	\$9.93	actual
2068	Increase the 01/01/24 unencumbered cash balance from	\$1,464.88	estimated to	\$6,144.12	actual
2069	Increase the 01/01/24 unencumbered cash balance from	\$12,354.26	estimated to	\$45,865.39	actual
2070	Decrease the 01/01/24 unencumbered cash balance from	\$15,500.00	estimated to	\$11,730.94	actual
2071	Unchanged the 01/01/24 unencumbered cash balance from	\$111,062.03	estimated to	\$111,062.03	actual
2075	Unchanged the 01/01/24 unencumbered cash balance from	\$835.00	estimated to	\$835.00	actual
2082	Increase the 01/01/24 unencumbered cash balance from	\$0.00	estimated to	\$375.14	actual
2083	Unchanged the 01/01/24 unencumbered cash balance from	\$62,907.50	estimated to	\$62,907.50	actual
2084	Increase the 01/01/24 unencumbered cash balance from	\$352,101.62	estimated to	\$460,217.86	actual
2085	Increase the 01/01/24 unencumbered cash balance from	\$251,455.21	estimated to	\$245,354.76	actual
2086	Unchanged the 01/01/24 unencumbered cash balance from	\$0.00	estimated to	\$0.00	actual
2087	Decrease the 01/01/24 unencumbered cash balance from	\$968,896.01	estimated to	\$778,485.65	actual
2088	Decrease the 01/01/24 unencumbered cash balance from	\$23,131.64	estimated to	\$17,706.75	actual
2090	Increase the 01/01/24 unencumbered cash balance from	\$9,616.38	estimated to	\$12,725.38	actual
2092	Increase the 01/01/24 unencumbered cash balance from	\$47,943.23	estimated to	\$67,997.31	actual
2093	Increase the 01/01/24 unencumbered cash balance from	\$16,300.00	estimated to	\$36,886.13	actual
2095	Increase the 01/01/2024 unencumbered cash balance from	\$258.95	estimated to	\$399.94	actual
2096	Decrease the 01/01/24 unencumbered cash balance from	\$5,700,000.00	estimated to	\$3,700,000.00	actual
2098	Increase the 01/01/2024 unencumbered cash balance from	\$0.00	estimated to	\$17,199,486.00	actual
2100	Increase the 01/01/2024 unencumbered cash balance from	\$0.00	estimated to	\$110,535.00	actual
2099	Increase the 01-01-2024 unencumbered cash balance from	\$2,000.00	estimated to	\$3,000.00	actual
2101	Increase the 01-01-2024 unencumbered cash balance from	\$128,984.46	estimated to	\$291,140.22	actual
2102	Increase the 01-01-2024 unencumbered cash balance from	\$0.00	estimated to	\$8.00	actual
2102	Increase other source revenue	\$0.00	estimated to	\$1,359,250.57	actual
2103	Unchanged the 01-01-2024 unencumbered cash balance fror	\$0.00	estimated to	\$0.00	actual
2104	Increase the 01-01-2024 unencumbered cash balance from	\$0.00	estimated to	\$27,979.95	actual
2107	Increase the 01-01-2024 unencumbered cash balance from	\$0.00	estimated to	\$201,576.00	actual
2106	Unchanged the 01/01/2024 unencumbered cash balance fror	\$0.00	estimated to	\$0.00	actual
2106	Increase other source revenue	\$0.00	estimated to	\$124,567.00	actual
4029	Increase the 01/01/24 unencumbered cash balance from	\$155,273.22	estimated to	\$163,510.08	actual
4030	Increase the 01/01/24 unencumbered cash balance from	\$2,191.04	estimated to	\$2,297.92	actual

New Special Revenue Funds Total: \$123,524,728.06 estimate was \$103,617,173.20

DEBT SERVICE

3000	Increase the 01/01/24 unencumbered cash balance from	\$172,443.04	estimated to	\$261,272.93	actual
3001	Unchanged the 01/01/24 unencumbered cash balance from	\$56,335.15	estimated to	\$56,335.15	actual
3004	Decrease the 01/01/24 unencumbered cash balance from	\$2,404,016.16	estimated to	\$1,420,613.66	actual
5013	Decrease the 01/01/24 unencumbered cash balance from	\$108,000.00	estimated to	\$0.00	actual
5001	Increase the 01/01/24 unencumbered cash balance from	\$380,615.52	estimated to	\$690,433.34	actual
5014	Unchanged the 01/01/24 unencumbered cash balance from	\$39,538.00	estimated to	\$39,538.30	actual

New Debt Service Funds Total: \$5,572,596.38 estimate was \$6,265,350.87

SPECIAL ASSESSMENTS

3002	Decrease the 01/01/24 unencumbered cash balance from	\$1,244,914.50	estimated to	\$1,121,502.32	actual
New Special Assessments Funds Total:		\$1,256,502.32	estimate was	\$1,379,914.50	

CAPTIAL PROJECTS

4002	Increase the 01/01/24 unencumbered cash balance from tax revenue	41,604.00	\$3,097,824.00	estimated to	\$214,799.90	actual
	Increase Other Source revenue	5,566.00	\$414,448.00	estimated to	\$3,139,428.00	actual
4000	Increase the 01/01/24 unencumbered cash balance from		\$643,262.55	estimated to	\$420,014.00	actual
4001	Increase the 01/01/24 unencumbered cash balance from		\$27,554.64	estimated to	\$670,553.85	actual
4004	Increase the 01/01/24 unencumbered cash balance from		\$19,164.16	estimated to	\$39,007.60	actual
4005	Decrease the 01/01/24 unencumbered cash balance from		\$3,567.39	estimated to	\$76,256.45	actual
4006	Unchanged the 01/01/24 unencumbered cash balance from		\$3,537.66	estimated to	\$3,422.39	actual
4007	Increase the 01/01/24 unencumbered cash balance from		\$3,537.66	estimated to	\$3,537.66	actual
4008	Increase the 01/01/24 unencumbered cash balance from		\$135,798.84	estimated to	\$136,518.84	actual
4010	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$1,113,912.27	actual
4011	Increase the 01/01/24 unencumbered cash balance from		\$53,702.57	estimated to	\$517,223.28	actual
4012	Increase the 01/01/24 unencumbered cash balance from		\$3,538,614.81	estimated to	\$4,257,336.81	actual
4013	Unchanged the 01/01/24 unencumbered cash balance from		\$26.01	estimated to	\$374,602.01	actual
4014	Unchanged the 01/01/24 unencumbered cash balance from		\$4,718.00	estimated to	\$4,718.00	actual
4016	Unchanged the 01/01/24 unencumbered cash balance from		\$3,604.64	estimated to	\$3,604.64	actual
4017	Unchanged the 01/01/24 unencumbered cash balance from		\$1.38	estimated to	\$1.38	actual
4018	Increase the 01/01/24 unencumbered cash balance from		\$7,787.09	estimated to	\$8,200.18	actual
4019	Unchanged the 01/01/24 unencumbered cash balance from		\$2,876.68	estimated to	\$2,876.68	actual
4020	Increase the 01/01/24 unencumbered cash balance from		\$1,799,949.13	estimated to	\$1,893,904.58	actual
4021	Decrease the 01/01/24 unencumbered cash balance from		\$308,967.35	estimated to	\$293,609.87	actual
4022	Increase the 01/01/24 unencumbered cash balance from		\$7,753.06	estimated to	\$9,423.34	actual
4023	Increase the 01/01/24 unencumbered cash balance from		\$106,091.23	estimated to	\$111,455.83	actual
4024	Increase the 01/01/24 unencumbered cash balance from		\$95,482.17	estimated to	\$536,950.23	actual
4026	Unchanged the 01/01/24 unencumbered cash balance from		\$34,661.46	estimated to	\$34,661.46	actual
4027	Increase the 01/01/24 unencumbered cash balance from		\$51,860.93	estimated to	\$54,612.03	actual
4031	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$85,501.40	actual
4032	Increase the 01/01/24 unencumbered cash balance from		\$9,601.11	estimated to	\$58,670.69	actual
4033	Increase the 01/01/24 unencumbered cash balance from		\$318,225.66	estimated to	\$853,613.49	actual
4033	Increase other Source revenue		\$1,131,213.00	estimated to	\$9,122,564.75	actual
4034	Unchanged the 01/01/2024 unencumbered cash balance from		\$0.00	estimated to	\$2,000,000.00	actual
	New Capital Project Funds Total:		\$ 28,703,581.61	estimate was	\$14,482,893.52	

ENTERPRISE FUNDS

4028	No Change the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$0.00	actual
5002	Increase the 01/01/24 unencumbered cash balance from		\$1,636,757.66	estimated to	\$2,144,685.34	actual
5003	Increase the 01/01/24 unencumbered cash balance from		\$1,086,124.39	estimated to	\$1,336,467.46	actual
5004	Decrease the 01/01/24 unencumbered cash balance from		\$2,300,548.46	estimated to	\$607,108.76	actual
5005	No Change the 01/01/24 unencumbered cash balance from		\$589.03	estimated to	\$589.03	actual
5006	Decrease the 01/01/24 unencumbered cash balance from		\$1,171.10	estimated to	\$1,233.23	actual
5007	No change the 01/01/24 unencumbered cash balance from		\$186.80	estimated to	\$186.80	actual
5008	Increase the 01/01/24 unencumbered cash balance from		\$1,924.42	estimated to	\$2,026.50	actual
5009	Unchanged the 01/01/24 unencumbered cash balance from		\$32,623.38	estimated to	\$32,623.38	actual
5010	Decrease the 01/01/24 unencumbered cash balance from		\$1,188,997.89	estimated to	\$739,450.07	actual
5011	Unchanged the 01/01/24 unencumbered cash balance from		\$3,881.85	estimated to	\$3,881.85	actual
5012	Decrease the 01/01/24 unencumbered cash balance from		-	estimated to	\$53,585.47	actual
5015	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$34,140.75	actual
5016	Increase the 01/01/24 unencumbered cash balance from		\$13,979.53	estimated to	\$14,711.13	actual
5017	Increase the 01/01/24 unencumbered cash balance from		\$20,970.85	estimated to	\$22,382.45	actual
5018	Decrease the 01/01/24 unencumbered cash balance from		\$18,200.55	estimated to	\$18,117.51	actual
5019	Unchanged the 01/01/24 unencumbered cash balance from		\$75.00	estimated to	\$75.00	actual
5020	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$3,307.13	actual
5021	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$5,275.63	actual
5022	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$407,756.85	actual
5023	Unchanged the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$0.00	actual
	New Enterprise Funds Total:		\$ 16,543.34	estimated at	\$17,421,557.91	

INTERNAL SERVICE FUNDS

1004	Increase the 01/01/24 unencumbered cash balance from		\$164,533.09	estimated to	\$231,219.88	actual
1005	Increase the 01/01/24 unencumbered cash balance from		\$8,325.51	estimated to	\$10,497.76	actual
1006	Increase the 01/01/24 unencumbered cash balance from		\$0.00	estimated to	\$36,350.03	actual
1007	Unchanged the 01/01/24 unencumbered cash balance from		\$34.86	estimated to	\$34.86	actual
1008	Increase the 01/01/24 unencumbered cash balance from		\$8,253.71	estimated to	\$21,783.94	actual

New Internal Service Funds Total: \$ 1,439,886.67 estimated at \$1,321,147.17

FIDUCIARY FUNDS				
6001	Increase the 01/01/24 unencumbered cash balance from	\$6,527.19	estimated to	\$9,295.38 actual
6003	Decrease the 01/01/24 unencumbered cash balance from	\$7,070.90	estimated to	\$70.90 actual
6006	Unchanged the 01/01/24 unencumbered cash balance from	\$1,759.26	estimated to	\$1,759.26 actual
6009	Increase the 01/01/24 unencumbered cash balance from	\$92,792.46	estimated to	\$163,919.37 actual
6028	Increase the 01/01/24 unencumbered cash balance from	\$18,542.89	estimated to	\$25,810.36 actual
6029	Increase the 01/01/24 unencumbered cash balance from	\$752,175.71	estimated to	\$1,017,332.68 actual
6031	Increase the 01/01/24 unencumbered cash balance from	\$127,980.34	estimated to	\$140,893.89 actual
1002	Increase the 01/01/24 unencumbered cash balance from	\$99,070.49	estimated to	\$208,626.24 actual
1003	Increase the 01/01/24 unencumbered cash balance from	\$12,212.53	estimated to	\$22,212.53 actual
New Fuduciary Funds Total:		\$4,138,083.61	estimated at	\$3,666,297.77
New Total 2024 Certification - All Funds:		\$235,790,736.16	estimated at	\$199,316,666.92
Net Change over 8/30/2023 Official Certificate:			\$36,474,069.24	
1001 - General Fund:				\$3,449,891.19
	Net Change Beginning Balances		\$939,311.19	
	Net Change Taxes		\$2,214,332.00	
	Net Other Source		\$296,248.00	
1002 - 6031 and All Others:.				\$33,024,178.05
	Beginning Balances		\$31,422,168.48	
	Taxes		(\$1,812,828.00)	
	Other Source		\$3,414,837.57	
Grand Total 2024 Certification Net Changes All Funds				\$36,474,069.24

Revenue Certifications other source revenue:

Fund #2102 Demolition & Site Revitalize	\$1,359,250.57	
Fund #2106 Comm. Corrections Act 2.0	\$124,567.00	
Fund #4033 Cap. Reserve Phase II (2021)	\$2,000,000.00	Subject to BOCC approval 1/4/2024

New General Fund Total	\$ 54,612,226.17
New Special Revenue Fund Total	\$123,524,728.06
New Debt Service Funds Total	\$ 5,572,596.38
New Special Assessment Total	\$ 1,256,502.32
New Capital Project Funds Total	\$ 28,703,581.61
New Enterprise Funds Total	\$ 16,543,131.34
New Internal Service Funds Total	\$ 1,439,886.67
New Fiduciary Funds Total	\$ 4,138,083.61
New 2024 Certificate Total	\$235,790,736.16

Voice vote: Three ayes. Motion carried.

Geauga/Trumbull Solid Waste District – 2024 Amendment #1

Motion by Christopher Hitchcock, seconded by Charles Walder, to amend the Solid Waste District’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances:

6007 Increase the 01/01/24 unencumbered cash balance from	3,351,972.41	estimated to	3,596,485.59	actual
6020 Decrease the 01/01/24 unencumbered cash balance from	38,517.34	estimated to	13,517.34	actual
6022 No Change 01/01/24 unencumbered cash balance from	-	estimated to	-	actual
Q39 Unchanged the 01/01/24 unencumbered cash balance from	-	estimated to	-	actual
New General Fund GT Fund Total	5,598,885.59			
New Special Fund Total	13,517.34			
New Capital Project Fund Total	-			
Grand Total New Certificate- All Funds	5,612,402.93			
Net Change in Beginning balances	219,513.18			

Voice vote: Three ayes. Motion carried

Geauga County District Board of Health – 2024 Amendment #1

Motion by Charles Walder, seconded by James Flaiz, to amend the Health District’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and a revised other source revenue:

6002 Decrease the 01/01/24 unencumbered cash balance from	1,752,864.00	estimated to	803,484.12	actual
Increase tax revenue	6,458.00 from	564,222.00	estimated to	570,680.00 actual
Increase other source revenue	864.00 from	552,486.00	estimated to	553,350.00 actual
6004 Increase the 01/01/24 unencumbered cash balance from	11,695.00	estimated to	13,276.25	actual
6005 Increase the 01/01/24 unencumbered cash balance from	165,555.00	estimated to	292,859.43	actual
6008 Decrease the 01/01/24 unencumbered cash balance from	117,599.00	estimated to	103,943.93	actual
6011 Decrease the 01/01/24 unencumbered cash balance from	188,592.00	estimated to	33,217.38	actual
6018 Increase the 01/01/24 unencumbered cash balance from	23,099.00	estimated to	32,212.40	actual
6021 Increase the 01/01/24 unencumbered cash balance from	372,048.00	estimated to	540,690.60	actual
6023 Increase the 01/01/24 unencumbered cash balance from	1,012,528.00	estimated to	1,159,964.32	actual
6025 Increase the 01/01/24 unencumbered cash balance from	2,851.00	estimated to	16,706.49	actual
6030 Unchanged the 01/01/24 unencumbered cash balance from	25,000.00	estimated to	25,000.00	actual
6036 Decrease the 01/01/24 unencumbered cash balance from	71,132.00	estimated to	51,276.89	actual
6037 Increase the 01/01/24 unencumbered cash balance from	50,000.00	estimated to	163,057.40	actual
6039 Decrease 01/01/24 unencumbered cash balance from	53,835.00	estimated to	51,419.00	actual
6040 Increase 01/01/24 unencumbered cash balance from	44,155.00	estimated to	81,033.91	actual
6041 Increase 01/01/24 unencumbered cash balance from	3,380.00	estimated to	56,156.08	actual
6042 Increase 01/01/24 unencumbered cash balance from	62,797.00	estimated to	172,870.66	actual
New 6002 General Fund Fund Total	1,927,514.12			
New Special Revenue Funds Total	4,819,884.74			
Grand Total 2024 Certificate - All Funds	6,747,398.86			
Net Change in Beginning Balance	(\$359,961.14)			
Net Change in Tax Revenue	6,458.00			
Net Change in Other Source Revenue	864.00			
	(352,639.14)			

Voice vote: Three ayes. Motion carried.

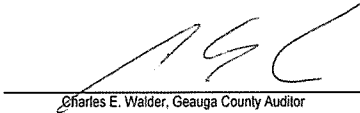
Rates of Taxation for Tax Year 2023 (2024 Collection)

Motion by James Flaiz, seconded by Christopher Hitchcock, to set the Geauga County rates of taxation for tax year 2023 collection year 2024 as presented.:

Rates of Taxation for Geauga County Tax Year 2023 (2024 Collection Year)

GEAUGA COUNTY Rates of Taxation for the Tax Year 2023 (2024 Collection)														
LOCAL TAXING DISTRICT	Agri/Resid	Other	Full Tax Rates							Previous Year				
			Total County	Total Township	Total School	Total JVSD	Special District	Total Village	Total Park	Total Library	Total 2023	Total 2022	Non-Bus Credit	Owner Occ. Credit
01. Auburn Twp-Kenston LSD	50.484588	69.312971	12.220	12.300	87.070	1.500			2.600	2.240	117.930	120.880	8.6968%	2.1742%
02. Bainbridge Twp-Kenston LSD	54.105870	75.612736	12.220	26.860	87.070	1.500			2.600	2.240	132.490	135.180	9.1011%	2.2752%
03. Bainbridge Twp-Chagrin Falls EVSD	72.929452	94.497993	12.220	26.860	123.570				2.600	2.240	167.490	168.240	8.3911%	2.0977%
04. Burton Twp-Berkshire LSD	42.939509	47.797299	12.220	9.860	54.900	1.500			2.600	1.700	82.780	83.890	8.1886%	2.0471%
05. Burton Village-Berkshire LSD	46.130256	53.650006	12.220		54.900	1.500		14.640	2.600	1.700	87.560	88.540	7.9528%	1.9882%
06. Chardon Twp-Chardon LSD	50.002441	65.237813	12.220	8.450	80.680	1.500			2.600	2.240	107.690	107.700	8.2262%	2.0565%
07. Chardon Twp-Riverside LSD	51.289932	60.975308	12.220	8.450	59.830	1.500	4.900		2.600	2.240	91.740	91.660	8.2063%	2.0515%
08. Chardon Twp-Kirtland LSD	54.957400	58.079383	12.220	8.450	74.050	1.500			2.600	1.000	99.820	100.010	9.5429%	2.3857%
09. Chardon Twp-Mentor EVSD	50.542755	69.769832	12.220	8.450	80.290				2.600	2.000	105.560	105.530	8.9314%	2.2328%
10. City of Chardon-Chardon LSD	51.368258	67.725471	12.220		80.680	1.500		13.500	2.600	2.240	112.740	113.250	8.2339%	2.0584%
11. Chester Twp-West Geauga LSD	49.243552	55.463709	12.220	22.720	47.370		0.200		2.600	2.240	87.350	88.670	8.6760%	2.2190%
12. Chardon Twp-Berkshire LSD	42.276390	45.012674	12.220	10.030	54.900	1.500			2.600	1.700	82.950	83.230	8.7895%	2.1973%
13. Chardon Twp-Chardon LSD	50.082946	63.821440	12.220	10.030	80.680	1.500			2.600	2.240	109.270	108.940	8.3048%	2.0762%
14. Aquilla Village-Chardon LSD	57.395934	77.519821	12.220	0.000	80.680	1.500		19.830	2.600	2.240	119.070	116.550	7.2347%	1.8086%
15. Hambden Twp-Chardon LSD	52.194177	67.664787	12.220	11.270	80.680	1.500			2.600	2.240	110.510	111.100	8.0217%	2.0054%
16. Huntsburg Twp-Cardinal LSD	43.848156	56.108727	12.220	12.000	58.740	1.500			2.600	2.240	89.300	90.061	8.3836%	2.0859%
17. Huntsburg Twp-Berkshire LSD	44.725690	49.064983	12.220	12.000	54.900	1.500			2.600	2.240	85.460	86.160	8.7108%	2.1777%
18. Middlefield Twp-Cardinal LSD	46.627033	59.799961	12.220	9.230	58.740	1.500	5.700		2.600	2.240	92.230	91.461	7.0834%	1.7708%
19. Middlefield Village-Cardinal LSD	43.304411	55.669155	12.220		58.740	1.500	5.700	4.430	2.600	2.240	87.430	87.861	7.6268%	1.9067%
20. Montville Twp-Berkshire LSD	42.721501	47.308232	12.220	10.430	54.900	1.500			2.600	2.240	83.890	85.560	8.7769%	2.1942%
21. Munson Twp-Chardon LSD	51.484501	68.554501	12.220	13.480	80.680	1.500			2.600	2.240	112.720	113.450	8.2944%	2.0736%
22. Munson Twp-West Geauga LSD	44.399040	49.454832	12.220	13.480	47.370		0.200		2.600	2.240	78.110	81.150	9.5829%	2.3957%
23. Newbury Twp-West Geauga LSD	46.542254	50.985596	12.220	13.350	47.370		0.200		2.600	2.240	77.980	80.950	9.0027%	2.2506%
24. Newbury Twp-Kenston LSD	51.722904	70.363245	12.220	13.350	87.070	1.500			2.600	2.240	118.980	121.580	8.5059%	2.1264%
25. Parkman Twp-Cardinal LSD	42.447456	55.685113	12.220	10.280	58.740	1.500			2.600	2.240	87.580	88.861	8.4246%	2.1061%
26. Russell Twp-West Geauga LSD	50.280672	57.030608	12.220	25.410	47.370		0.200		2.600	2.240	90.040	93.250	9.0169%	2.2542%
27. Hunting Valley/W.Gauga LSD	52.051351	54.796820	12.220		47.370		0.200	16.100	2.600	2.240	80.730	83.050	8.3067%	2.0771%
28. Russell Twp-Chagrin Falls EVSD	74.284904	95.292415	12.220	25.410	123.570				2.600	2.240	166.040	166.940	7.9943%	1.9985%
29. S Russell Village-Chagrin Falls EVSD	66.256745	84.504784	12.220		123.570			12.450	2.600	2.240	153.080	154.090	8.3091%	2.0772%
30. Thompson Twp-Berkshire LSD	44.962508	52.214487	12.220	14.270	54.900	1.500			2.600	2.240	87.730	86.660	8.2769%	2.0692%
31. Thompson Twp-Madison LSD	50.089638	64.131870	12.220	14.270	59.900	1.500	4.900		2.600		95.390	93.560	8.2348%	2.0587%
32. Troy Twp-Berkshire LSD	44.589737	48.879481	12.220	14.760	54.900	1.500			2.600	1.700	87.680	88.940	8.6093%	2.1523%
33. Troy Twp-Cardinal LSD	44.113020	56.351393	12.220	14.760	58.740	1.500			2.600	2.240	92.060	93.461	8.5117%	2.1279%

I hereby certify that these are the tax rates for tax year 2023 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

1-3-2024
(Date)

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

1/3/2024

Voice vote: Three ayes. Motion carried

General Business:

No deadline for the School Budget Hearings was found in the R.C.
School Budget Hearings are scheduled for February 27th and 28th at 9am in the Appraisal Conference room. Kenston, Chardon, and Cardinal will be on the 27th and West Geauga and Berkshire LSD will be on the 28th.

Gauga County levied departments will have budget hearings on March 18th. Time and place to be determined.

Budget staff was directed to send revenue amounts to the levied departments so they may begin their 2025 budgets.

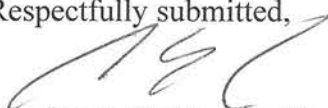
Mr. Walder advised that the letter to the districts who participated in the adjustments to rates due to the 2023 revaluation increase would be going out today. The body of the letter is below:

Dear Elected Officials, Superintendent, & Treasurer,
The Geauga County Budget Commission wishes to formally recognize and thank you for your response to the 2023 Reappraisal on Inside Millage and its effect on our taxpayers. Geauga County local governments' responsible mitigation of this unvoted tax increase has been noted both locally and state-wide. More than \$5.2m of the unvoted \$9.6m Inside Millage increase has been offset for 2024, thereby significantly softening the impact of this windfall on Geauga taxpayers.
The County, 14 Townships, 4 Municipalities, and 1 School District came together to recognize, consider, and act in response to this unprecedented phenomenon, which is affecting the 53,589 permanent parcel owners in Geauga County. Your decisive action will result in softening the impact that the unvoted Inside Millage increase will have on our residents. The Budget Commission sincerely thanks you for choosing to make a difference and recognizes your support of Geauga residents.
Again, thank you for putting Geauga first.

Public Comment:

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 3, 2024 special meeting at 10:49 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission


C. P. Hitchcock