

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, March 2, 2020 at 10:00 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Chief Deputy Auditor Ron Leyde representing Auditor Charles E. Walder and Geauga County Prosecutor James R. Flaiz, Also Present: Deputy Auditor Heather Penrod and Deputy Auditor Kristen Sinatra.

Meeting Advertised: Regular Business

**2020 Amendments**

**Hambden Township – 2020 Amendment #2**

Motion by Ronald Leyde, seconded by James Flaiz, to amend the Hambden Township 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

Revenue certified for Fund 2191 on 1/27/2020 in the amount of \$422,253.00 (loan for new fire truck) included below:

General	Increase the 1/1/2020 unencumbered cash balance from	125,250.16	estimated to	173,158.65	actual
	Increase tax revenue	3,336.00	200,853.00	estimated to	204,189.00
	Increase other source revenue	7,342.00	146,087.00	estimated to	153,429.00
Motor Vehicle	Decrease the 1/1/2020 unencumbered cash balance from	10,225.36	estimated to	5,299.35	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance from	34,764.58	estimated to	58,015.70	actual
Road & Bridge	Increase the 1/1/2020 unencumbered cash balance from	95,691.12	estimated to	345,740.71	actual
	Increase tax revenue	18,756.00	390,351.00	estimated to	409,107.00
	Decrease other source revenue	(11,486.00)	52,224.00	estimated to	40,738.00
Cemetery	Increase the 1/1/2020 unencumbered cash balance from	3,845.97	estimated to	9,894.49	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	38,688.38	estimated to	168,897.34	actual
	Increase tax revenue	47,463.00	550,132.00	estimated to	597,595.00
	Increase other source revenue	384,867.00	73,600.00	estimated to	458,467.00
Park Levy	Increase the 1/1/2020 unencumbered cash balance from	32,591.22	estimated to	83,231.18	actual
	Increase tax revenue	439.00	26,630.00	estimated to	27,069.00
	Increase other source revenue	58.00	19,263.00	estimated to	19,321.00
Permissive MV	Increase the 1/1/2020 unencumbered cash balance from	0.00	estimated to	8,170.35	actual
EMS Billing	Increase the 1/1/2020 unencumbered cash balance from	109,955.03	estimated to	183,591.32	actual
Perm Imprv	Increase the 1/1/2020 unencumbered cash balance from	132,455.92	estimated to	289,996.38	actual
	Increase tax revenue	1,403.00	85,216.00	estimated to	86,619.00
	Increase other source revenue	188.00	11,401.00	estimated to	11,589.00
Misc Capital Pr	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	2,006.00	actual
	New General Fund Total	530,776.65			
	New Special Revenue Fund Total	2,644,537.44			
	New Capital Project Funds Total	390,210.38			
	Grand Total New Certificate- All Funds	<u>3,565,524.47</u>			
	Net Change in Beginning balances	744,533.73			
	Net Change in Tax Revenue	71,397.00			
	Net Change in Other Source Revenue	380,969.00			
		<u>1,196,899.73</u>			

Voice vote: Two ayes. Motion carried.

**Burton Village – 2020 Amendment #1**

Motion by James Flaiz, seconded by Ronald Leyde, to amend the Burton Village’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	951,221.52	estimated to	1,179,311.40	actual
	Increase tax revenue 255.00	74,406.00	estimated to	74,661.00	actual
	Increase other source revenue 34.00	594,301.00	estimated to	594,335.00	actual
Street Maint	Increase the 1/1/2020 unencumbered cash balance from	1,840.89	estimated to	32,194.24	actual
State Hwy	Increase the 1/1/2020 unencumbered cash balance from	19,449.24	estimated to	30,392.43	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	135,137.11	estimated to	138,917.38	actual
	Increase tax revenue 577.00	163,999.00	estimated to	164,576.00	actual
	Unchanged other source revenue -	43,888.00	estimated to	43,888.00	actual
Cemetery	Increase the 1/1/2020 unencumbered cash balance from	42,541.63	estimated to	47,582.03	actual
Police Levy	Increase the 1/1/2020 unencumbered cash balance from	93,722.03	estimated to	142,009.91	actual
	Increase tax revenue -	-	estimated to	-	actual
	Unchanged other source revenue (3,000.00)	303,530.00	estimated to	300,530.00	actual
Permissive Lic	Unchanged the 1/1/2020 unencumbered cash balance from	2,643.85	estimated to	2,643.85	actual
Tree Commis	Decrease the 1/1/2020 unencumbered cash balance from	3,137.21	estimated to	8,992.53	actual
Safety Sprt	Increase the 1/1/2020 unencumbered cash balance from	20,436.04	estimated to	26,750.40	actual
Admissions T	Increase the 1/1/2020 unencumbered cash balance from	61,157.73	estimated to	103,984.72	actual
Equip Cap	Increase the 1/1/2020 unencumbered cash balance from	44,487.79	estimated to	34,487.79	actual
Street Cap	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	44,475.00	actual
Facilities Cap	Decrease the 1/1/2020 unencumbered cash balance from	2,654.36	estimated to	2,654.35	actual
Construction C	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	795.08	actual
Street Lights	Increase the 1/1/2020 unencumbered cash balance from	9,523.05	estimated to	14,087.80	actual
Water Ops	Increase the 1/1/2020 unencumbered cash balance from	182,219.89	estimated to	347,323.33	actual
Sewer Ops	Decrease the 1/1/2020 unencumbered cash balance from	1,464,643.28	estimated to	1,659,673.55	actual
Sewer Res	Decrease the 1/1/2020 unencumbered cash balance from	24,313.75	estimated to	24,289.75	actual
Tap In Fees	Increase the 1/1/2020 unencumbered cash balance from	319,184.82	estimated to	337,123.44	actual
Burton Health	Increase the 1/1/2020 unencumbered cash balance from	9,090.51	estimated to	9,090.51	actual
Watr System	Increase the 1/1/2020 unencumbered cash balance from	58,150.30	estimated to	172,271.44	actual
Waterworks R	Unchanged the 1/1/2020 unencumbered cash balance from	259,986.38	estimated to	259,986.38	actual
Cemetery Bq	Decrease the 1/1/2020 unencumbered cash balance from	12,189.23	estimated to	12,160.37	actual
Ford Mem	Decrease the 1/1/2020 unencumbered cash balance from	7,198.54	estimated to	7,174.84	actual
Fenn Trust	Increase the 1/1/2020 unencumbered cash balance from	2,889.39	estimated to	2,908.05	actual
Annexation	Increase the 1/1/2020 unencumbered cash balance from	15,272.53	estimated to	16,950.28	actual
	<b>New General Fund Total</b>	<b>1,848,307.40</b>			
	<b>New Special Revenue Fund Total</b>	<b>1,332,862.02</b>			
	<b>New Capital Project Fund Total</b>	<b>679,160.62</b>			
	<b>New Special Assessment Funds Total</b>	<b>40,437.80</b>			
	<b>New Enterprise Funds Total</b>	<b>4,075,901.66</b>			
	<b>New Fiduciary Fund Total</b>	<b>71,035.54</b>			
	<b>Grand Total New Certificate- All Funds</b>	<b><u>8,047,705.04</u></b>			
	<b>Net Change in Beginning balances</b>	<b>936,888.18</b>			
	<b>Net Change in Tax Revenue</b>	<b>832.00</b>			
	<b>Net Change in Other Source Revenue</b>	<b>34.00</b>			

Voice vote: Two ayes. Motion carried

**Parkman Township – 2020 Amendment #1**

Motion by Ronald Leyde, seconded by James Flaiz, to amend Parkman’s Twp. 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	228,304.48	estimated to	381,021.72	actual
	Increase tax revenue	926.00	estimated to	107,505.00	actual
	Increase other source revenue	124.00	estimated to	102,973.00	actual
Motor Veh	Increase the 1/1/2020 unencumbered cash balance from	1,922.34	estimated to	8,696.33	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance from	14,544.50	estimated to	95,312.48	actual
Road & Bridge	Increase the 1/1/2020 unencumbered cash balance from	48,664.27	estimated to	97,581.61	actual
	Increase tax revenue	709.00	estimated to	82,210.00	actual
	Increase other source revenue	95.00	estimated to	27,999.00	actual
Cemtery	Increase the 1/1/2020 unencumbered cash balance from	18,346.02	estimated to	30,028.33	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	345,053.73	estimated to	376,019.96	actual
	Increase tax revenue	9,911.00	estimated to	188,834.00	actual
	Decrease other source revenue	(8,148.00)	estimated to	27,790.00	actual
Road Levy	Increase the 1/1/2020 unencumbered cash balance from	5,355.20	estimated to	49,447.04	actual
	Increase tax revenue	2,357.00	estimated to	261,134.00	actual
	Unchanged other source revenue	-	estimated to	18,118.00	actual
Permissive Lic	Increase the 1/1/2020 unencumbered ca	6,636.44	estimated to	6,936.44	actual
EMT Service	Increase the 1/1/2020 unencumbered cash balance from	38,839.90	estimated to	77,475.14	actual
Public Safety	Unchanged the 1/1/2020 unencumbered cash balance from	4,250.00	estimated to	4,250.00	actual
Lighting	Increase the 1/1/2020 unencumbered ca	5516.29	estimated to	10,232.41	actual
	New General Fund Total	591,499.72			
	New Special Revenue Funds Total	1,485,332.33			
	New Special Assessments	15,232.41			
	Grand Total New Certificate- All Funds	<u>2,092,064.46</u>			
	Net Change in Beginning balances	425,438.94			
	Net Change in Tax Revenue	13,903.00			
	Net Change in Other Source Revenue	427.00			
		<u>439,768.94</u>			

Voice vote: Two ayes. Motion carried

**Geauga County – Amendment #5**

Motion by James Flaiz, seconded by Ronald Leyde, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2011 Common Pleas Equipment other source revenue 29,255.00 from 369,019.00 to 398,274.00

**New Special Revenue Funds Total: \$94,767,798.43**

**New 2020 Certificate Total: \$181,878,785.71**

Voice vote: Two ayes. Motion carried.

**General Discussion**

Territory Transfer - West Geauga LSD and Newbury LSD update.

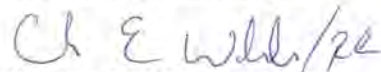
Representative from Ohio Department of Taxation acknowledged/confirmed that the Application for Extension of Time to Adopt & File the Annual Budget With the County Budget Commission was acceptable to submit (form indicated a deadline of January 20, 2020).

West Geauga Treasurer completed and delivered the application document to the Geauga County Auditor. Newbury LSD Interim Treasurer, Daniel Wilson, was contacted and requested to complete and submit the same application. The Auditor's office will review the break out of the tax revenue for both school districts. Revised budgets will be submitted and the School Budget Hearing will reconvene.

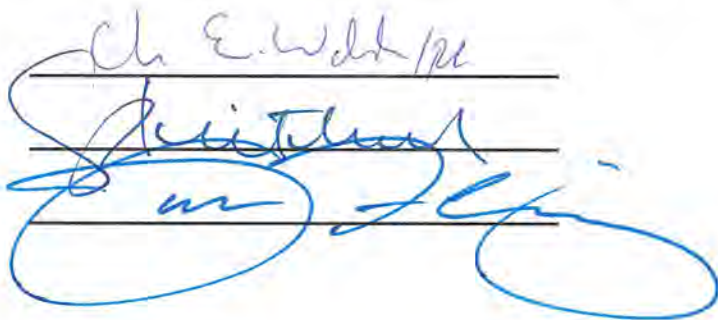
Some discussion arose with regard to the Newbury LSD Emergency Levy. Information will be gathered and documented to be submitted to Auditor of State for an opinion.

Being no further business to conduct it was moved by James Flaiz to adjourn the March 2, 2020 - regular meeting at 10:29 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission



The image shows three handwritten signatures on horizontal lines. The top signature is in black ink and appears to be 'Ch E Walder'. The middle signature is in black ink and is more stylized. The bottom signature is in blue ink and is also stylized.