

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, January 25, 2021 at 10:02 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder via WebEx, Geauga County Prosecutor James Flaiz, and Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra.

Meeting was advertised: Regular Business

Prior Minutes

Motion by James Flaiz seconded by Christopher P Hitchcock, to approve the minutes of the January 6, 2021 special session.

Voice vote: Three ayes. Motion carried

2021 Amendments

Chardon Township – Amendment #1

Motion by Christopher P Hitchcock seconded by Charles E Walder, to amend Chardon Township’s 2021 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2021 Year.

General Fund

Increase Other –other source revenue 14,795.19 from 77,988.74 to 92,783.93
BWC premium refund.
(still awaiting the 2020 year-end certificate)

Voice vote: Three ayes. Motion carried.

Chester Township – 2021 Amendment #1

Motion by Charles E Walder seconded by James Flaiz to amend Chester Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|--|---|----------------------|--------------|--------------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 716,176.18 | estimated to | 1,000,332.09 | actual |
| | Increase tax revenue | 45,627.00 | estimated to | 514,955.00 | actual |
| | Decrease other source revenue | (7,817.00) | estimated to | 211,956.00 | actual |
| Motor Veh | Increase the 1/1/21 unencumbered cash balance from | 35,136.31 | estimated to | 64,809.84 | actual |
| Gasoline Tax | Increase the 1/1/21 unencumbered cash balance from | 51,412.92 | estimated to | 117,087.93 | actual |
| Road & Bridg | Increase the 1/1/21 unencumbered cash balance from | 753,748.90 | estimated to | 1,367,836.95 | actual |
| | Increase tax revenue | 57,400.00 | estimated to | 1,937,655.00 | actual |
| | Increase other source revenue | 6,739.00 | estimated to | 214,560.00 | actual |
| Cemetery | Increase the 1/1/21 unencumbered cash balance from | 16,259.37 | estimated to | 31,328.06 | actual |
| Fire Levy | Increase the 1/1/21 unencumbered cash balance from | 353,552.87 | estimated to | 1,231,421.31 | actual |
| | Increase tax revenue | 13,999.00 | estimated to | 1,796,128.00 | actual |
| | Increase other source revenue | 1,091.00 | estimated to | 161,122.00 | actual |
| Police Levy | Increase the 1/1/21 unencumbered cash balance from | 491,054.51 | estimated to | 985,822.07 | actual |
| | Decrease tax revenue | (1,579.00) | estimated to | 1,318,844.00 | actual |
| | Increase other source revenue | 1,579.00 | estimated to | 275,020.85 | actual |
| Permissive MI | Increase the 1/1/21 unencumbered cash | 39,399.74 | estimated to | 73,903.54 | actual |
| Ambulance | Increase the 1/1/21 unencumbered cash balance from | 334,479.86 | estimated to | 479,912.92 | actual |
| Educ & Enfr | Unchanged the 1/1/21 unencumbered cash balance from | 6,225.00 | estimated to | 6,225.00 | actual |
| Underground | Unchanged the 1/1/21 unencumbered cash balance from | 11,000.00 | estimated to | 11,000.00 | actual |
| LCRF | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 289.31 | actual |
| Spec Assess | Increase the 1/1/21 unencumbered cash balance from | 14,529.86 | estimated to | 18,704.11 | actual |
| Cem Bequest | Unchanged the 1/1/21 unencumbered cash balance from | 45.00 | estimated to | 45.00 | actual |
| New General Fund Total | | 1,727,243.09 | | | |
| New Special Revenue Funds Total | | 10,565,006.78 | | | |
| New Capital Project Funds Total | | - | | | |
| New Special Assessment Funds Total | | 47,704.11 | | | |
| New Fiduciary Funds Total | | 45.00 | | | |
| Grand Total New Certificate- All Funds | | <u>12,339,998.98</u> | | | |
| Net Change in Beginning balances | | 2,569,979.06 | | | |
| Net Change in Tax Revenue | | 115,447.00 | | | |
| Net Change in Other Source Revenue | | 1,592.00 | | | |
| | | <u>2,687,018.06</u> | | | |

The Fiscal Officer shared additional insight as to the increased carryover amounts:
 Cares Act monies reimbursing salaries of police and fire department staff.
 Refund check from BWC added funds to General, Road, Fire and Police funds.

Purchases and renovations are planned for 2021 & 2022.

Voice vote: Three eyes. Motion carried

Russell Township Citizen’s Park District (511) – 2021 Amendment #1

Motion by James Flaiz seconded by Christopher P Hitchcock to amend the Russell Twp. Citizen’s Park District 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances.

| | | | | | |
|---------|--|------------------|--------------|-----------|--------|
| General | Increase the 1/1/2021 unencumbered cash balance from | 6,799.68 | estimated to | 12,143.90 | actual |
| | Increase other source revenue | 666.00 | estimated to | 9,243.00 | actual |
| | New General Fund Total | 21,386.90 | | | |
| | | <u>21,386.90</u> | | | |
| | Net Change in Beginning Balances | 5,344.22 | | | |
| | Net Change in Other Source Revenue | 666.00 | | | |
| | Total Net Change over original Certificate | <u>6,010.22</u> | | | |

Voice vote: Three ayes. Motion carried

Newbury Township – 2021 Amendment #1

Motion by Christopher P Hitchcock seconded by Charles E Walder to amend the Newbury Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|---------------|--|---------------------|--------------|------------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 258,356.84 | estimated to | 461,428.93 | actual |
| | Increase tax revenue | 8,913.00 | estimated to | 129,753.00 | actual |
| | Decrease other source revenue | (6,326.00) | estimated to | 193,321.00 | actual |
| Motor Vehicle | Increase the 1/1/21 unencumbered cash balance from | 13,661.49 | estimated to | 25,758.98 | actual |
| Gasoline Tax | Increase the 1/1/21 unencumbered cash balance from | 138,115.20 | estimated to | 208,112.77 | actual |
| Road & Bridge | Increase the 1/1/21 unencumbered cash balance from | 158,193.29 | estimated to | 209,502.77 | actual |
| | Increase tax revenue | 17,824.00 | estimated to | 259,505.00 | actual |
| | Increase other source revenue | 2,384.00 | estimated to | 34,718.00 | actual |
| Cemetery | Increase the 1/1/21 unencumbered cash balance from | 22,662.38 | estimated to | 41,283.00 | actual |
| Fire Levy | Increase the 1/1/21 unencumbered cash balance from | 52,391.43 | estimated to | 70,338.53 | actual |
| | Decrease tax revenue | (1,072.00) | estimated to | 231,143.00 | actual |
| | Decrease other source revenue | (143.00) | estimated to | 30,924.00 | actual |
| Road Improv | Decrease the 1/1/21 unencumbered cash balance from | 140,619.64 | estimated to | 318,497.30 | actual |
| | Decrease tax revenue | (2,885.00) | estimated to | 576,270.00 | actual |
| | Unchanged other source revenue | - | estimated to | 77,483.00 | actual |
| Permissive Ve | Increase the 1/1/21 unencumbered cash | 11,713.96 | estimated to | 17,460.75 | actual |
| LCRF | Increase the 1/1/21 unencumbered cash | 47,402.32 | estimated to | 47,402.32 | actual |
| Misc Capital | Decrease the 1/1/21 unencumbered cash balance from | 8,508.25 | estimated to | 6,510.39 | actual |
| | New General Fund Total | 784,502.93 | | | |
| | New Special Revenue Fund Total | 2,289,899.42 | | | |
| | New Capital Project Fund Total | 6,520.39 | | | |
| | Grand Total New Certificate- All Funds | <u>3,080,922.74</u> | | | |
| | Net Change in Beginning balances | 608,040.43 | | | |
| | Net Change in Tax Revenue | 22,780.00 | | | |
| | Net Change in Other Source Revenue | (4,085.00) | | | |
| | Total Net Change over Original Cert | <u>626,735.43</u> | | | |

Voice vote: Three ayes. Motion carried.

Burton Public Library – 2021 Amendment #1

Motion by Charles E Walder seconded James Flaiz to amend the Burton Public Library’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|-----------------|--|---------------------|--|------------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 92,187.77 | estimated to | 250,620.77 | actual |
| | Increase tax revenue 2,720.00 from | 373,320.00 | estimated to | 376,040.00 | actual |
| | Decrease other source revenue (18,041.00) from | 489,173.00 | estimated to | 471,132.00 | actual |
| Reading Garden | Decrease the 1/1/21 unencumbered cash balance from | 7,488.79 | estimated to | 7,398.60 | actual |
| Launch Reader | Increase the 1/1/21 unencumbered cash balance from | 1,623.85 | estimated to | 3,227.03 | actual |
| Pfouts Memorial | Increase the 1/1/21 unencumbered cash balance from | 1,664.43 | estimated to | 3,764.01 | actual |
| June Macek | Increase the 1/1/21 unencumbered cash balance from | 21,374.29 | estimated to | 33,595.59 | actual |
| | Increase other source revenue 10,000.00 | 0.00 | estimated to | 10,000.00 | actual |
| Corona Relief F | Increase the 1/1/21 unencumbered cash balance from | 0.00 | estimated to | 2,580.51 | actual |
| Capital Imprvm | Increase the 1/1/21 unencumbered cash balance from | 22,392.56 | estimated to | 196,322.15 | actual |
| | Unchanged other source revent 0.00 | 200.00 | estimated to | 200.00 | actual |
| | New General Fund Total | 1,097,792.77 | | | |
| | New Special Revenue Funds Total | 62,495.74 | | | |
| | New Capital Project Fund | 196,522.15 | | | |
| | 2021 Total Certificate | <u>1,356,810.66</u> | | | |
| | Net Change in Beginning Balances | 350,776.97 | | | |
| | Net Change in Tax Revenue | 2,720.00 | | | |
| | Net Change in Other Source Revenue | (8,041.00) | Fiscal - requested revenue to be certifi | | |
| | Total Net Change over original Certificate | <u>345,455.97</u> | | | |

Voice vote: Three ayes. Motion carried

Geauga County Public Library – 2021 Amendment #1

Motion by James Flaiz seconded by Christopher P Hitchcock to amend the Geauga County Public Library’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|----------------|--|----------------------|--------------|--------------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 3,118,659.00 | estimated to | 4,462,931.37 | actual |
| | Increase tax revenue 41,526.00 from | 4,896,395.00 | estimated to | 4,937,921.00 | actual |
| | Decrease other source revenue (97,092.10) from | 3,374,118.43 | estimated to | 3,277,026.33 | actual |
| Debt/Bond | Increase the 1/1/21 unencumbered cash balance from | 1,171,475.00 | estimated to | 1,206,659.88 | actual |
| | Decrease tax revenue (47,715.00) from | 1,402,102.00 | estimated to | 1,354,387.00 | actual |
| | Decrease other source revenue (874.00) from | 30,700.00 | estimated to | 29,826.00 | actual |
| Build & Repair | Increase the 1/1/21 unencumbered cash balance from | 2,092,204.00 | estimated to | 3,033,518.37 | actual |
| Capital Improv | Increase the 1/1/21 unencumbered cash balance from | 4,053,843.00 | estimated to | 5,553,335.26 | actual |
| | New General Fund Total | 12,677,878.70 | | | |
| | New Debt Service Total | 2,590,872.88 | | | |
| | New Capital Project Funds Total | 8,956,853.63 | | | |
| | Total 2021 Certificate | <u>24,225,605.21</u> | | | |
| | Net Change in Beginning Balances | 3,820,263.88 | | | |
| | Net Change in Tax Revenue | (6,189.00) | | | |
| | Net Change in Other Source Revenue | (97,966.10) | | | |
| | Total Net Change over original Certificate | <u>3,716,108.78</u> | | | |

Voice vote: Three ayes. Motion carried

West Geauga Joint Recreation District – 2021 Amendment #1

Motion by Christopher P Hitchcock seconded by Charles E Walder to amend the West Geauga Joint Recreation District 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances:

| | | | | | |
|----------|--|--------------------------|--------------|-----------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 6,100.39 | estimated to | 11,455.11 | actual |
| | Not yet adjusted tax revenue | - | estimated to | 74,093.00 | actual |
| | Not yet adjusted other source revenue | - | estimated to | 9,917.50 | actual |
| Cap Proj | Increase the 01/01/20 unencumbered cash balance from | 32,784.93 | estimated to | 34,479.93 | actual |
| | New General Fund Fund Total | 95,465.61 | | | |
| | New Capital Project Fund Total | <u>35,829.93</u> | | | |
| | Grand Total New Certificate- All Funds | <u><u>131,295.54</u></u> | | | |
| | Net Change in Beginning balances | 7,049.72 | | | |
| | Net Change in tax revenue | - | | | |
| | Net Change in other source revenue | - | | | |
| | Total Net Change over original certificate | <u><u>7,049.72</u></u> | | | |

Valuations and effective rates have not yet been updated. Once data has been confirmed for input, another amendment will be made to the Official Certificate of Estimated Resources.

Voice vote: Three ayes. Motion carried

City of Chardon – 2021 Amendment #1

Motion by Charles E Walder seconded by James Flaiz to amend the City of Chardon 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|----------------|--|--------------|--------------|--------------|--------------|
| General | Increase the 1/1/21 unencumbered cash balance from | 6,372.00 | estimated to | 1,536,766.41 | actual |
| | Increase tax revenue | 24,393.00 | 374,166.00 | estimated to | 398,559.00 |
| | Decrease other source revenue | (522,986.00) | 7,974,189.00 | estimated to | 7,451,203.00 |
| Police Opert | Increase the 1/1/21 unencumbered cash balance from | 28,005.00 | estimated to | 36,950.04 | actual |
| | Increase tax revenue | 994.00 | 161,744.00 | estimated to | 162,738.00 |
| | Increase other source revenue | 104.00 | 17,329.00 | estimated to | 17,433.00 |
| Fire Levy | Increase the 1/1/21 unencumbered cash balance from | 525,481.00 | estimated to | 575,417.79 | actual |
| | Increase tax revenue | 1,864.00 | 646,757.00 | estimated to | 648,621.00 |
| | Increase other source revenue | 123,012.42 | 69,132.58 | estimated to | 192,145.00 |
| Police Pension | Increase the 1/1/21 unencumbered cash balance from | 719.00 | estimated to | 12,309.00 | actual |
| | Increase tax revenue | 2,710.00 | 41,573.00 | estimated to | 44,283.00 |
| | Increase other source revenue | 285.00 | 194,364.00 | estimated to | 194,649.00 |
| Operating Res | Unchanged - 1/1/21 unencumbered cash balance from | 2,100,000.00 | estimated to | 2,100,000.00 | actual |
| Payroll Stabil | Decrease the 1/1/21 unencumbered cash balance from | 223,663.00 | estimated to | 193,663.45 | actual |
| | other source revenue | - | - | estimated to | - |
| SCMR | Increase the 1/1/21 unencumbered cash balance from | 23,921.00 | estimated to | 340,524.57 | actual |
| | Increase other source revenue | 43,800.00 | 515,000.00 | estimated to | 558,800.00 |
| State Hwy | Increase the 1/1/21 unencumbered cash balance from | 34,760.00 | estimated to | 42,760.00 | actual |
| | Increase other source revenue | 3,499.00 | 41,601.00 | estimated to | 45,100.00 |
| Cemetery | Increase the 1/1/21 unencumbered cash balance from | 1,331.00 | estimated to | 37,558.24 | actual |
| | Decrease other source revenue | (13,246.00) | 59,266.00 | estimated to | 46,020.00 |
| Park & Rec | Increase the 1/1/21 unencumbered cash balance from | 953.00 | estimated to | 44,748.42 | actual |
| | Increase other source revenue | 84,571.00 | 342,472.00 | estimated to | 427,043.00 |
| Drug Enforc | Decrease the 1/1/21 unencumbered cash balance from | 844.00 | estimated to | 843.09 | actual |
| Ind Dr Alch | Increase the 1/1/21 unencumbered cash balance from | 18,383.00 | estimated to | 22,520.54 | actual |
| Alchol Enfc | Increase the 1/1/21 unencumbered cash balance from | 3,517.00 | estimated to | 4,701.95 | actual |
| \$5 Permissv | Decrease the 1/1/21 unencumbered cash balance from | 50,143.00 | estimated to | 46,415.13 | actual |
| | Increase other source revenue | 5,000.00 | 20,000.00 | estimated to | 25,000.00 |
| Shade Tree | Increase the 1/1/21 unencumbered cash balance from | 23,606.00 | estimated to | 48,972.88 | actual |
| Street Lights | Increase the 1/1/21 unencumbered cash balance from | 25,816.00 | estimated to | 65,125.89 | actual |
| LawEnforce. T | Increase the 1/1/21 unencumbered cash | 0.40 | 29.00 | estimated to | 29.40 |
| Ambulance | Increase the 1/1/21 unencumbered cash balance from | 33,251.00 | estimated to | 35,983.77 | actual |
| | Decreased other source revenue | (6,703.00) | 181,703.00 | estimated to | 175,000.00 |
| Sidewalk | Increase the 1/1/21 unencumbered cash balance from | 193,006.00 | estimated to | 226,811.30 | actual |
| Court Comp | Increase the 1/1/21 unencumbered cash balance from | 19,613.00 | estimated to | 39,174.84 | actual |
| | Decrease other source revenue | (21,848.00) | 101,848.00 | estimated to | 80,000.00 |
| Spec Projects | Increase the 1/1/21 unencumbered cash balance from | 17,238.00 | estimated to | 51,842.16 | actual |
| | Decrease other source revenue | (21,929.00) | 221,739.00 | estimated to | 199,810.00 |
| Prob Srvc | Increase the 1/1/21 unencumbered cash balance from | 14,333.00 | estimated to | 18,323.45 | actual |
| Drvr Interlck | Increase the 1/1/21 unencumbered cash balance from | 62,890.00 | estimated to | 72,661.58 | actual |
| Legal Resrch | Increase the 1/1/21 unencumbered cash balance from | 71,670.00 | estimated to | 78,313.87 | actual |
| Sidewalk Impr | Increase the 1/1/21 unencumbered cash balance from | 5,923.00 | estimated to | 73,374.40 | actual |
| GO Debt | Increase the 1/1/21 unencumbered cash balance from | 1,818.00 | estimated to | 49,652.66 | actual |
| | Decrease other source revenue | (63,710.00) | 379,710.00 | estimated to | 316,000.00 |
| Issue II | Decrease the 1/1/21 unencumbered cash balance from | 151,545.00 | estimated to | 24,766.50 | actual |
| Chardon Sq C | Increase the 1/1/21 unencumbered cash balance from | 87,400.00 | estimated to | 98,275.38 | actual |
| | Decrease other source revenue | (3,990.00) | 128,890.00 | estimated to | 124,900.00 |
| J Bohl Memori | Increase the 1/1/21 unencumbered cash balance from | 27.00 | estimated to | 6,026.63 | actual |
| Gen Cap Imp | Increase the 1/1/21 unencumbered cash balance from | 4,327.00 | estimated to | 317,893.82 | actual |
| | Increase other source revenue | 896,026.00 | 474,252.00 | estimated to | 897,690.00 |
| TIF | Increase the 1/1/21 unencumbered cash balance from | 1,664.00 | estimated to | 34,867.16 | actual |
| | Increase other source revenue | 29,000.00 | 41,000.00 | estimated to | 70,000.00 |
| RID Hid Glen | Increase the 1/1/21 unencumbered cash balance from | 272,521.00 | estimated to | 297,012.07 | actual |
| | Increase other source revenue | 20,500.00 | 74,500.00 | estimated to | 95,000.00 |
| RID Cider | Decrease the 1/1/21 unencumbered cash balance from | 2,478.00 | estimated to | 2,095.86 | actual |
| | Decrease other source revenue | (5,000.00) | 450.00 | estimated to | (4,550.00) |
| RID Windmer | Decrease the 1/1/21 unencumbered cash balance from | 40,049.00 | estimated to | 34,148.11 | actual |
| | Unchanged other source revenue | - | 10,500.00 | estimated to | 10,500.00 |

City of Chardon – 2021 Amendment #1 Continued

| | | | | | |
|--------------|--|----------------------|--------------------------------------|--------------|--------------|
| Water Ops | Increase the 1/1/21 unencumbered cash balance from | 111,321.00 | estimated to | 347,791.38 | actual |
| | Increase other source revenue | 5,255.00 | 1,011,062.00 | estimated to | 1,016,317.00 |
| Water FcCap | Increase the 1/1/21 unencumbered cash balance from | 120,917.00 | estimated to | 270,012.76 | actual |
| | Increase other source revenue | 396,500.00 | 61,000.00 | estimated to | 457,500.00 |
| Sewer Ops | Increase the 1/1/21 unencumbered cash balance from | 97,897.00 | estimated to | 491,066.89 | actual |
| | Decrease other source revenue | (31,532.00) | 1,344,449.00 | estimated to | 1,312,917.00 |
| Sew Cap Impr | Increase the 1/1/21 unencumbered cash balance from | 147,009.00 | estimated to | 255,911.49 | actual |
| | Increase other source revenue | 227,800.00 | 239,000.00 | estimated to | 466,800.00 |
| WPCLF Cap | Decrease the 1/1/21 unencumbered cash balance from | 58,645.00 | estimated to | 38,319.58 | actual |
| | Decrease other source revenue | (803,327.00) | 931,783.00 | estimated to | 128,456.00 |
| WSRLA Debt | Increase the 1/1/21 unencumbered cash balance from | 1,377.00 | estimated to | 23,027.29 | actual |
| | Decrease other source revenue | (10,813.00) | 408,403.00 | estimated to | 397,590.00 |
| WPCLF Debt | Increase the 1/1/21 unencumbered cash balance from | 20,942.00 | estimated to | 82,139.81 | actual |
| | Increase other source revenue | 776,744.00 | 128,456.00 | estimated to | 905,200.00 |
| WWTP Cap | Decrease the 1/1/21 unencumbered cash balance from | 4,267.00 | estimated to | 3,862.12 | actual |
| | Increase other source revenue | 73,950.00 | 100,050.00 | estimated to | 174,000.00 |
| Swr Assmnt | Increase the 1/1/21 unencumbered cash balance from | 37,106.00 | estimated to | 37,219.74 | actual |
| | Decrease other source revenue | (4,251.00) | 7,051.00 | estimated to | 2,800.00 |
| Self Insc | Increase the 1/1/21 unencumbered cash balance from | 5,063.00 | estimated to | 5,129.09 | actual |
| Tort Claim | Decrease the 1/1/21 unencumbered cash balance from | 553.00 | estimated to | 552.83 | actual |
| | other source revenue | - | - | estimated to | - |
| Cemtry Endw | Increase the 1/1/21 unencumbered cash balance from | 16,467.00 | estimated to | 17,020.34 | actual |
| Law Library | Unchanged other source revenue | - | 30,000.00 | estimated to | 30,000.00 |
| Unclaim Fnds | Increase the 1/1/21 unencumbered cash balance from | 13,229.00 | estimated to | 15,721.19 | actual |
| Const Bond | Increase the 1/1/21 unencumbered cash balance from | 80,497.00 | estimated to | 130,497.37 | actual |
| | New General Fund Total | 9,386,528.41 | | | |
| | New Special Revenue Funds Total | 7,669,430.55 | | | |
| | New Debt Service Funds Total | 365,652.66 | | | |
| | Capital Project Funds Total | 3,344,425.53 | | | |
| | Enterprise Funds Total | 6,410,931.06 | | | |
| | New Internal Service Funds | 5,129.09 | | | |
| | New Fiduciary Funds Total | 196,306.73 | | | |
| | Grand Total New Certificate- All Funds | <u>27,378,404.03</u> | | | |
| | Net Change in Beginning balances | 3,526,239.03 | | | |
| | Net Change in Tax Revenue | 29,961.00 | | | |
| | Net Change in Other Source Revenue | 758,136.00 | revenue update from Finance Director | | |
| | | <u>4,314,336.03</u> | | | |

Voice vote: Three ayes. Motion carried

South Russell Village – Amendment #1

Motion by James Flaiz seconded by Christopher P Hitchcock to amend South Russell Village's 2021 Official Certificate of Estimated Resources as follows to reflect "actual" January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | | |
|---------------|---|---------------------|--------------|--------------|------------|--------|
| General | Increase the 1/1/21 unencumbered cash balance from | 518,785.00 | estimated to | 679,781.74 | actual | |
| | Increase tax revenue | 44,098.00 | 471,579.00 | estimated to | 515,677.00 | actual |
| | Decrease other source revenue | (3,575.00) | 505,753.00 | estimated to | 502,178.00 | actual |
| Street Maint | Decrease the 1/1/21 unencumbered cash balance from | 453,795.00 | estimated to | 413,965.09 | actual | |
| State Hwy | Decrease the 1/1/21 unencumbered cash balance from | 147,900.00 | estimated to | 145,117.84 | actual | |
| Operating | Increase the 1/1/21 unencumbered cash balance from | 327,341.00 | estimated to | 460,174.07 | actual | |
| | Increase tax revenue | 2,301.00 | 172,641.00 | estimated to | 174,942.00 | actual |
| | Unchanged other source revenue | - | 301,800.00 | estimated to | 301,800.00 | actual |
| Income Tax | Increase the 1/1/21 unencumbered cash balance from | 3,433.00 | estimated to | 280,692.61 | actual | |
| Road & Brdg | Increase the 1/1/21 unencumbered cash balance from | 22,285.00 | estimated to | 30,257.90 | actual | |
| | Increase tax revenue | 2,127.00 | 228,209.00 | estimated to | 230,336.00 | actual |
| | Increase other source revenue | - | - | estimated to | - | actual |
| Police Levy | Increase the 1/1/21 unencumbered cash balance from | 465,875.00 | estimated to | 689,182.67 | actual | |
| | Increase tax revenue | 5,479.00 | 525,243.00 | estimated to | 530,722.00 | actual |
| | Unchanged other source revenue | - | 810,800.00 | estimated to | 810,800.00 | actual |
| Cemetery | Increase the 1/1/21 unencumbered cash balance from | 38,317.00 | estimated to | 51,681.34 | actual | |
| Parks & Rec | Increase the 1/1/21 unencumbered cash balance from | 12,967.00 | estimated to | 22,761.39 | actual | |
| Drug Law Enf | Unchanged the 1/1/21 unencumbered cash balance from | 250.00 | estimated to | 250.00 | actual | |
| Spec Bldg | Increase the 1/1/21 unencumbered cash balance from | 41,620.00 | estimated to | 65,301.47 | actual | |
| Spec Road | Increase the 1/1/21 unencumbered cash balance from | 1,094.00 | estimated to | 5,630.98 | actual | |
| Spec Equip | Decrease the 1/1/21 unencumbered cash balance from | 40,007.00 | estimated to | 13,153.52 | actual | |
| Natureworks F | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 5,158.10 | actual | |
| Lake Louise | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 103,280.50 | actual | |
| Manorbrook | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 134,925.73 | actual | |
| VH Headwater | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 7,753.42 | actual | |
| | New General Fund Total | 1,697,636.74 | | | | |
| | New Special Revenue Fund Total | 6,097,628.36 | | | | |
| | New Capital Project Fund Total | 660,203.72 | | | | |
| | New Fiduciary Fund Total | 236,680.91 | | | | |
| | Grand Total New Certificate- All Funds | <u>8,692,149.73</u> | | | | |
| | Net Change in Beginning balances | 1,080,087.73 | | | | |
| | Net Change in Tax Revenue | 48,530.00 | | | | |
| | Net Change in Other Source Revenue | 4,900.00 | | | | |
| | | <u>1,133,517.73</u> | | | | |

Voice vote: Three ayes. Motion carried

Munson Township – 2021 Amendment #1

Motion by Christopher P Hitchcock seconded by Charles E Walder to amend the Munson Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

| | | | | | |
|---------------|--|---------------------|--------------|--------------|--------------|
| General | Increase the 1/1/21 unencumbered cash balance from | 187,606.46 | estimated to | 291,938.44 | actual |
| | Increase tax revenue | 38,493.00 | 419,142.00 | estimated to | 457,635.00 |
| | Decrease other source revenue | (3,839.00) | 220,086.00 | estimated to | 216,247.00 |
| Motor Vehicle | Increase the 1/1/21 unencumbered cash balance from | 28,246.91 | estimated to | 29,106.20 | actual |
| Gasoline Tax | Increase the 1/1/21 unencumbered cash balance from | 44,160.84 | estimated to | 115,958.85 | actual |
| Veh Permissv | Increase the 1/1/21 unencumbered cash balance from | 20,550.21 | estimated to | 28,315.43 | actual |
| Road & Bridg | Increase the 1/1/21 unencumbered cash balance from | 137,648.59 | estimated to | 388,154.50 | actual |
| | Increase tax revenue | 25,224.00 | 749,199.00 | estimated to | 774,423.00 |
| | Increase other source revenue | 3,375.00 | 109,733.00 | estimated to | 113,108.00 |
| Cemetery | Increase the 1/1/21 unencumbered cash balance from | 1,521.75 | estimated to | 17,009.33 | actual |
| Zoning | Decrease the 1/1/21 unencumbered cash balance from | 6,721.32 | estimated to | - | actual |
| Fire Levy | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 5,425.00 | actual |
| | Increase tax revenue | 14,657.80 | 1,207,167.98 | estimated to | 1,221,825.78 |
| | Increase other source revenue | 1,354.00 | 111,325.00 | estimated to | 112,679.00 |
| Ambulance | Increase the 1/1/21 unencumbered cash balance from | 891.48 | estimated to | 26,290.94 | actual |
| LCRF | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 23,096.38 | actual |
| NDCL Stream | Increase the 1/1/21 unencumbered cash balance from | - | estimated to | 293.05 | actual |
| | New General Fund Total | 965,820.44 | | | |
| | New Special Revenue Fund Total | 3,409,645.46 | | | |
| | New Fiduciary Funds Total | - | | | |
| | Grand Total New Certificate- All Funds | <u>4,375,465.90</u> | | | |
| | Net Change in Beginning balances | 498,240.56 | | | |
| | Net Change in Tax Revenue | 78,374.80 | | | |
| | Net Change in Other Source Revenue | 890.00 | | | |
| | | <u>577,505.36</u> | | | |

Voice vote: Three ayes. Motion carried

Geauga Trumbull Solid Waste – Supplemental Appropriations

Motion by Charles E Walder seconded James Flaiz to approve the changes to Appropriations for the following GTSW Funds:

Supplemental Appropriation 6007

| | |
|-------------------------------|-------------------|
| Transfers Out | 1,100,000.00 |
| Contract Service/Professional | <u>200,000.00</u> |
| Total | 1,300,000.00 |

New total appropriations in Fund 6007:

\$3,057,483.00

Voice vote: Three ayes. Motion carried

Corrections to 2021 Tax Budgets – Certificate of Estimated Resources:

Geauga County Health District – re-sign 2021 Certificate of Estimated Resources

Motion by Charles E Walder seconded Christopher P Hitchcock to revise (effective 1/25/2021) the Geauga County Health District Official Certificate of Estimated Resources; correcting a clerical mistake. Software issue doubled figures in fund 6021, 6026, and 6027 beginning balance. System was adjusted and a revised certificate is being presented for re-signing.

Special Revenue Funds

| | |
|---|--------------------------------------|
| Decrease 6026 WIC (BOH) beginning balance (10,443.00) from 20,886.00 to 10,443.00 | |
| Decrease 6027 CFHS Grant beginning balance (6,250.00) from 12,500.00 to 6,250.00 | |
| Decrease 6021 Lake Erie Protection beginning balance (7,952.00) from 317,720.26 to 309,768.46 | |
| | <i>Net Adjustment: \$(24,645.00)</i> |

| | |
|---------------------------------|--------------|
| New Special Revenue Fund Total: | 4,915,164.05 |
| New 2021 Certificate Total: | 6,928,229.15 |

Voice vote: Three ayes. Motion carried

Geauga Park District 2021 Supplemental Appropriations

Motion by James Flaiz seconded by Christopher P Hitchcock to approve the changes to Appropriations for the following Geauga Park District Fund #6017

Fund 6017 – Amendments for personnel

| | |
|-----------------------|------------|
| Admin Salaries | \$7,825.00 |
| Admin Medicare | 114.00 |
| Admin OPERS | 1,096.00 |
| Nats. - Salaries | 12,319.00 |
| Nats. - Medicare | 178.00 |
| Nats. - OPERS | 1,725.00 |
| IT – Salaries | 2,684.00 |
| IT – Medicare | 39.00 |
| IT – OPERS | 376.00 |
| Marketing – Salaries | 1,102.00 |
| Marketing – Medicare | 16.00 |
| Marketing – OPERS | 155.00 |
| Operations – Salaries | 8,549.00 |
| Operations – Medicare | 124.00 |
| Operations – OPERS | 1,197.00 |
| Planning/NRM Salaries | 8,964.00 |
| Planning/NRM Medicare | 130.00 |
| Planning/NRM OPERS | 1,255.00 |
| Rangers Salaries | 3,218.00 |
| Rangers Medicare | 60.00 |
| Rangers OPERS | 747.00 |

Total: 51,873.00

New 2021 Total Appropriations: \$8,247,438.00

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #2

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

Enterprise Funds

Increase Auburn Corners Sewer (Water Resources 5005) other source revenue 530,000.00 from 00.00 to 530,000.00.

| | |
|---|--------------------------------|
| New Enterprise Funds Total: | \$21,369,234.37 |
| <u>New 2021 Certificate Total:</u> | <u>\$211,089,422.89</u> |

Voice vote: Three ayes. Motion carried

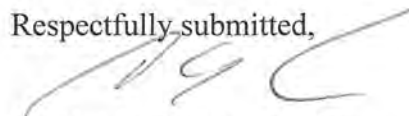
General Discussion:

Taxing Districts are advised to use the 95% rate of collection for revenue projections as they did last year.

The regularly scheduled meeting for February 15th (holiday) will be re-scheduled for February 10th at 11am. Notice will be sent and meeting advertised as required.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 25, 2021 special meeting at 10:33 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission


C. P. Hitchcock