

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, February 5, 2024 at 10:00 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Chief Deputy Treasurer Caroline Mansfield representing the Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditor and Deputy Auditors: Tammy Most, and Kristen Sinatra

Regular Meeting Advertised: Regular Business  
Virtual attendance was offered for public viewing.

**Prior Minutes**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to approve the minutes of the January 18, 2024 - special session.

Voice vote: Three ayes. Motion carried

**2024 Amendments**

**Geauga Park District – 2024 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz to amend the Geauga Park District 2024 Official Certificate of Estimated Resources as follows to reflect the “actual” January 1, 2024 unencumbered cash balances and adjustments to real estate tax revenue.

General	Increase the 1/1/2024 unencumbered cash balance from	1,733,034.67	estimated to	3,587,079.16	actual
	Increase Tax	70,042.00	estimated to	5,946,433.00	actual
	Decrease Other	(485,114.00)	estimated to	1,212,070.00	actual
K-9	Unchanged the 1/1/2024 unencumbered cash balance from	0.00	estimated to	0.00	actual
Cap/Construc	Decrease the 1/1/2024 unencumbered cash balance from	1,491,571.00	estimated to	748,490.68	actual
	No Change other source	0.00	estimated to	913,255.00	actual
	New General Fund Total	10,745,582.16			
	New Special Revenue Funds	0.00			
	New Capital Project Fund Total	1,661,745.68			
	New 2022 Certificate Total	12,407,327.84			
	Net Cange in Beginning Balances	1,113,964.17			
	Net Change in Taxes	70,042.00			
	Net Change in Other Source Revenue	(485,114.00)			
	Total Net Change over original Certificate	698,892.17			

*\*Appropriation form GCA-006 dated 2/5/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**City of Chardon – 2024 Amendment #1 – re-signed**

Re-sign GCA-015 Amendment #1 Clerical error with posting beginning balance to incorrect fund. Original motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the City of Chardon 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances.

			GCA-015 #1		GCA-015 #1 corrected
220 Police Operating Levy	Increase/Decrease other source revenue	55,000.00	(54,650.00)	estimated to	350.00 actual
254 Computerized Legal Research Fund	Increase/Decrease other source revenue	22,714.00	-	estimated to	22,714.00 actual
260 Sidewalk Improvement Fund	Increase/Decrease other source revenue	85,000.00	15,000.00	estimated to	100,000.00 actual
292 Opiod Settlement Fund	Increase/Decrease other source revenue	2,000.00	8,000.00	estimated to	10,000.00 actual

New General Fund Total	12,382,050.82	Revised to:	12,373,825.82
New Special Revenue Fund Total	9,478,294.21		9,643,008.21
New Debt Service Fund Total	372,412.54		372,984.54
New Capital Projects Funds Total	7,347,052.18		7,347,052.18
New Enterprise Fund Total	7,395,737.57		7,395,737.57
New Internal Service Fund Total	8,054.18		8,054.18
New Fiduciary Fund Total	186,201.12		186,201.12
Grand Total New Certificate - All Funds	<u>37,169,802.62</u>		<u>37,326,291.62</u>

Certificate was re-signed.

**Geauga County Public Library – 2024 Amendment #1 re-signed**

Re-sign GCA-015 Amendment #1 Clerical error with posting beginning balance to incorrect fund. Original motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Geauga County Public Library’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances.

		Net Change	GCA-015 #1	GCA-015 #1 revised
General	Increase other source revenue	8,330.13	247,169.87	255,500.00
301 Debt Service	Decreased other source revenue	(42,521.00)	46,021.00	3,500.00
	New General Fund Total		13,624,744.69	
	New Special Revenue Fund Total		0.00	
	New Debt Service Fund Total		1,747,984.11	
	New Capital Projects Funds Total		13,572,351.88	
	Grand Total New Certificate - All Funds		<u>28,945,080.68</u>	
	Net Change in Beginning balances		0.00	
	Net Change in Tax Revenue		0.00	
	Net Change in Other Source Revenue		-34,190.87	
	Total Net Changes		<u>-34,190.87</u>	

*\*Appropriation form GCA-006 dated 12/20/23 does not exceed estimated revenue.*

Certificate was re-signed.

**Montville Township – 2024 Amendment #1**

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Montville Township 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

	Net change	GCA-014	GCA-015#1
General Fund	Adjust the 1/1/2024 unencumbered cash balance from	67,396.39	107,141.63 estimate to 174,538.02 actual
	Increase/Decrease tax revenue	34,730.00	99,219.00 estimate to 133,949.00 actual
	Adjust other source revenue	0.00	59,019.74 estimate to 59,019.74 actual
Motor Vehicle License Tax	Adjust the 1/1/2024 unencumbered cash balance from	7,991.06	15,018.82 estimate to 23,009.88 actual
	Adjust other source revenue	0.00	4,900.00 estimate to 4,900.00 actual
Gasoline Tax	Adjust the 1/1/2024 unencumbered cash balance from	102,636.99	113,430.08 estimate to 216,067.07 actual
	Adjust other source revenue	0.00	133,000.00 estimate to 133,000.00 actual
Road and Bridge	Adjust the 1/1/2024 unencumbered cash balance from	122,245.68	191,303.02 estimate to 313,548.70 actual
	Increase/Decrease tax revenue	-25,360.00	210,432.00 estimate to 185,072.00 actual
	Adjust other source revenue	0.00	500.00 estimate to 500.00 actual
Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	8,662.47	13,468.42 estimate to 22,130.89 actual
	Adjust other source revenue	0.00	3,600.00 estimate to 3,600.00 actual
Zoning	Adjust the 1/1/2024 unencumbered cash balance from	3,187.06	940.57 estimate to 4,127.63 actual
	Adjust other source revenue	0.00	2,500.00 estimate to 2,500.00 actual
Fire District	Adjust the 1/1/2024 unencumbered cash balance from	84,102.09	193,653.70 estimate to 277,755.79 actual
	Increase/Decrease tax revenue	930.00	238,578.00 estimate to 239,508.00 actual
	Adjust other source revenue	0.00	4,000.00 estimate to 4,000.00 actual
Fire and Rescue, Ambulance and EMS	Adjust the 1/1/2024 unencumbered cash balance from	11,700.03	7,000.96 estimate to 18,700.99 actual
	Adjust other source revenue	0.00	15,000.00 estimate to 15,000.00 actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	1,587.25	12,303.28 estimate to 13,890.53 actual
	Adjust other source revenue	0.00	7,950.00 estimate to 7,950.00 actual
American Rescue Plan	Adjust the 1/1/2024 unencumbered cash balance from	41,658.55	0.00 estimate to 41,658.55 actual
AFG Grant	Adjust the 1/1/2024 unencumbered cash balance from	0.00	0.00 estimate to 0.00 actual
SAFER Grant	Adjust the 1/1/2024 unencumbered cash balance from	0.01	0.00 estimate to 0.01 actual
Private Purpose Trust	Adjust the 1/1/2024 unencumbered cash balance from	1.12	213.53 estimate to 214.65 actual
	Adjust other source revenue	0.00	1.00 estimate to 1.00 actual
		461,468.70	1,433,173.75 1,894,642.45
	General Fund	367,506.76	
	Special Revenue Funds	1,526,920.04	
	Debt Service Funds	0.00	
	Fiduciary Funds	215.65	
	Total Certificate	1,894,642.45	
	Net change in beginning balances	451,168.70	
	Net change in tax revenue	10,300.00	
	Net change in other source revenue	0.00	
	Net adjustments	461,468.70	

Voice vote: Three ayes. Motion carried

**Chester Township – 2024 Amendment #2**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Chester Township 2024 Amended Certificate of Estimated Resources to revenue previously certified:

**Special Revenue Fund**

Increase Fund 2111 Fire Dept other source revenue 239,285.84 from 4,300 to 243,585.84

Decrease Fund 2081 Police Dept other source revenue (239,285.84) from 360,000 to 120,714.16

Special Revenue Funds	\$ 11,217,201.64	Unchanged
<b>2024 Certificate Total</b>	<b>\$ 14,358,983.82</b>	<b>Unchanged</b>

Voice vote: Three ayes. Motion carried

**Munson Township – 2024 Amendment #1**

Motion by Charles E Walder, seconded by James Flaiz, to amend the Munson Township 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

		Net change	GCA-014		GCA-015#1
General Fund	Adjust the 1/1/2024 unencumbered cash balance from	324,304.98	229,309.85	estimate to	553,614.83 actual
	Increase/Decrease tax revenue	525,595.00	544,599.00	estimate to	1,070,194.00 actual
	Adjust other source revenue	0.00	203,823.75	estimate to	203,823.75 actual
Motor Vehicle License Tax	Adjust the 1/1/2024 unencumbered cash balance from	23,507.14	3,694.22	estimate to	27,201.36 actual
	Adjust other source revenue	0.00	19,000.00	estimate to	19,000.00 actual
Gasoline Tax	Adjust the 1/1/2024 unencumbered cash balance from	94,799.10	48,568.26	estimate to	143,367.36 actual
	Adjust other source revenue	0.00	155,000.00	estimate to	155,000.00 actual
Road and Bridge	Adjust the 1/1/2024 unencumbered cash balance from	240,444.00	19,394.84	estimate to	259,838.84 actual
	Increase/Decrease tax revenue	-265,525.00	923,623.00	estimate to	658,098.00 actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00 actual
Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	14,166.28	8,450.97	estimate to	22,617.25 actual
	Adjust other source revenue	0.00	13,100.00	estimate to	13,100.00 actual
Zoning	Adjust the 1/1/2024 unencumbered cash balance from	0.00	0.00	estimate to	0.00 actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00 actual
Fire Operating & App Levy	Adjust the 1/1/2024 unencumbered cash balance from	-4,046.00	4,046.00	estimate to	0.00 actual
	Increase/Decrease tax revenue	-184,124.00	1,533,736.00	estimate to	1,349,612.00 actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00 actual
Ambulance & Emergency Medical	Adjust the 1/1/2024 unencumbered cash balance from	-2,344.80	43,264.09	estimate to	40,919.29 actual
	Adjust other source revenue		280,000.00	estimate to	280,000.00 actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	3,066.47	7,391.41	estimate to	10,457.88 actual
	Adjust other source revenue	0.00	23,800.00	estimate to	23,800.00 actual
NDCL Stream Restoration	Adjust the 1/1/2024 unencumbered cash balance from	5,225.15	0.00	estimate to	5,225.15 actual
Local Fiscal Recovery	Adjust the 1/1/2024 unencumbered cash balance from	120,215.20	444,691.46	estimate to	564,906.66 actual
Scholarship Fund	Adjust the 1/1/2024 unencumbered cash balance from	0.00	5,000.00	estimate to	5,000.00 actual
		895,283.52	4,510,492.85		5,405,776.37
	General Fund		1,827,632.58		
	Special Revenue Funds		3,573,143.79		
	Debt Service Funds		0.00		
	Fiduciary Funds		5,000.00		
	Total Certificate		5,405,776.37		
	Net change in beginning balances		819,337.52		
	Net change in tax revenue		75,946.00		
	Net change in other source reveue		0.00		
	Net adjustments		895,283.52		

Voice vote: Three ayes. Motion carried

**Burton Village – 2024 Amendment #1**

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Burton Village’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

		Net Change	GCA-014		GCA-015 #1
General	Adjust the 1/1/2024 unencumbered cash balance from	355,875.80	961,352.43	estimated to	1,317,228.23 actual
	Increase tax revenue	12,272.00	104,283.00	estimated to	116,555.00 actual
	Increase/Decrease other source revenue	-	923,484.00	estimated to	923,484.00 actual
B1 Street Operating Fund	Adjust the 1/1/2024 unencumbered cash balance from	98,440.37	62,926.32	estimated to	161,366.69 actual
	Increase/Decrease other source revenue	-	379,300.00	estimated to	379,300.00 actual
B2 State Highway Fund	Adjust the 1/1/2024 unencumbered cash balance from	30,218.61	1,407.07	estimated to	31,625.68 actual
	Increase/Decrease other source revenue	-	10,000.00	estimated to	10,000.00 actual
B3 Cemetery Fund	Adjust the 1/1/2024 unencumbered cash balance from	12,476.57	50,620.94	estimated to	63,097.51 actual
	Increase/Decrease other source revenue	-	19,500.00	estimated to	19,500.00 actual
B4 Tree commisson Fund	Adjust the 1/1/2024 unencumbered cash balance from	980.61	4,445.31	estimated to	5,425.92 actual
	Unchanged other source revenue	-	9,000.00	estimated to	9,000.00 actual
B5 Police Fund	Adjust the 1/1/2024 unencumbered cash balance from	67,423.65	114,160.84	estimated to	181,584.49 actual
	Increase/Decrease tax revenue	(14,038.00)	64,505.00	estimated to	50,467.00 actual
	Increase/Decrease other source revenue	-	425,500.00	estimated to	425,500.00 actual
B8 Fire and Rescue Fund	Adjust the 1/1/2024 unencumbered cash balance from	25,166.75	19,142.94	estimated to	44,309.69 actual
	Increase/Decrease tax revenue	(77,690.00)	205,742.00	estimated to	128,052.00 actual
	Increase/Decrease other source revenue	-	33,175.00	estimated to	33,175.00 actual
B9 Permissive Tax Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
B10 Safety Support Services Fund	Adjust the 1/1/2024 unencumbered cash balance from	17,807.22	19,749.84	estimated to	37,557.06 actual
	Increase/Decrease other source revenue	-	10,000.00	estimated to	10,000.00 actual
B11 Admissions Tax Fund	Adjust the 1/1/2024 unencumbered cash balance from	44,328.98	43,727.06	estimated to	88,056.04 actual
	Increase/Decrease other source revenue	-	15,000.00	estimated to	15,000.00 actual
B12 Street Levy Fund	Adjust the 1/1/2024 unencumbered cash balance from	496.66	89,887.82	estimated to	90,384.48 actual
	Increase/Decrease tax revenue	(4,439.00)	97,012.00	estimated to	92,573.00 actual
	Increase/Decrease other source revenue	-	15,200.00	estimated to	15,200.00 actual
B20 Local Fiscal Recovery Fund	Adjust the 1/1/2024 unencumbered cash balance from	152,600.59	-	estimated to	152,600.59 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D2 Block Grant Project/Construction G	Adjust the 1/1/2024 unencumbered cash balance from	-	795.08	estimated to	795.08 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D3 Equipment Capitalization Fund	Adjust the 1/1/2024 unencumbered cash balance from	36,558.16	82,981.43	estimated to	119,539.59 actual
	Increase/Decrease other source revenue	-	70,000.00	estimated to	70,000.00 actual
D4 Street Capitalization Fund	Adjust the 1/1/2024 unencumbered cash balance from	120,000.00	140,846.77	estimated to	260,846.77 actual
	Increase/Decrease other source revenue	-	200,000.00	estimated to	200,000.00 actual
D5 Sidewalk Capitalization Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D6 Facilities Improvement Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	2,654.35	estimated to	2,654.35 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D7 NOPEC Grant Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	5,500.00	estimated to	5,500.00 actual
Issue II Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D8 Garden Street Water	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
D9 Goodwind Peckham Hickox Fund	Adjust the 1/1/2024 unencumbered cash balance from	19,017.68	62,416.80	estimated to	81,434.48 actual
	Increase/Decrease other source revenue	-	20,000.00	estimated to	20,000.00 actual
D10 Carlton Street Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
H3 Street Light Assessment Fund	Adjust the 1/1/2024 unencumbered cash balance from	(1,220.22)	27,504.18	estimated to	26,283.96 actual
	Increase/Decrease other source revenue	-	36,035.00	estimated to	36,035.00 actual
E1 Waterworks Operating Fund	Adjust the 1/1/2024 unencumbered cash balance from	225,245.92	280,537.33	estimated to	505,783.25 actual
	Increase/Decrease other source revenue	-	342,000.00	estimated to	342,000.00 actual
E2 Sewer Operating Fund	Adjust the 1/1/2024 unencumbered cash balance from	268,310.96	1,014,858.01	estimated to	1,283,168.97 actual
	Increase/Decrease other source revenue	-	603,500.00	estimated to	603,500.00 actual
E9 Burton Health Care Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	9,090.51	estimated to	9,090.51 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
E10 Sewer Tap-Ins Fund	Adjust the 1/1/2024 unencumbered cash balance from	284,821.28	135,647.41	estimated to	420,468.69 actual
	Increase/Decrease other source revenue	-	509,000.00	estimated to	509,000.00 actual
E13 Waterworks Districtuion Systems F	Adjust the 1/1/2024 unencumbered cash balance from	332,397.93	7,588.45	estimated to	339,986.38 actual
	Increase/Decrease other source revenue	-	200,000.00	estimated to	200,000.00 actual
E15 Waterworks Replace and Improve	Adjust the 1/1/2024 unencumbered cash balance from	(127,669.36)	344,986.38	estimated to	217,317.02 actual
	Increase/Decrease other source revenue	-	50,000.00	estimated to	50,000.00 actual
E6A Waterworks Debt fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
E6B Sewer Interest and Bond Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
E7A Waterworks Reserve Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
E7B Sewer Reserve Fund	Adjust the 1/1/2024 unencumbered cash balance from	501.86	24,489.97	estimated to	24,991.83 actual
	Increase/Decrease other source revenue	-	15.00	estimated to	15.00 actual
G5 Fenn Trust Fund	Adjust the 1/1/2024 unencumbered cash balance from	45.51	2,939.56	estimated to	2,985.07 actual
	Increase/Decrease other source revenue	-	5.00	estimated to	5.00 actual
G6 Law Enforcement Trust Fund	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00 actual
	Increase/Decrease other source revenue	-	-	estimated to	0.00 actual
G10 Annexation Review Fund	Adjust the 1/1/2024 unencumbered cash balance from	10,855.00	22,817.49	estimated to	33,672.49 actual
	Increase/Decrease other source revenue	-	70,200.00	estimated to	70,200.00 actual
G4A Cemeterey Endowment Fund	Adjust the 1/1/2024 unencumbered cash balance from	697.72	12,405.42	estimated to	13,103.14 actual
	Increase/Decrease other source revenue	-	5.00	estimated to	5.00 actual
G4B Ford Memorial Trust Fund	Adjust the 1/1/2024 unencumbered cash balance from	117.33	7,222.97	estimated to	7,340.30 actual
	Increase/Decrease other source revenue	-	4.00	estimated to	4.00 actual
	Total Certificate(s)	1,891,600.58	7,965,167.68	GCA-014	9,856,768.26 GCA-015 #1
	New General Fund Total		2,357,267.23		
	New Special Revenue Fund Total		2,043,775.15		
	New Debt Service Fund Total		0.00		
	New Capital Projects Funds Total		760,770.27		
	New Special Assessment Funds Total		62,318.96		
	New Enterprise Fund Total		4,505,321.65		
	New Internal Service Fund Total		0.00		
	New Fiduciary Fund Total		127,315.00		
	Grand Total New Certificate - All Funds		9,856,768.26		
	Net Change in Beginning balances		1,975,495.58		
	Net Change in Tax Revenue		-83,895.00		
	Net Change in Other Source Revenue		0.00		
	Total Net Changes		1,891,600.58		

Voice vote: Three ayes. Motion carried

**Auburn Township – 2024 Amendment #1**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend Auburn Township’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

	Net change	GCA-014	GCA-015#1
General Fund	Adjust the 1/1/2024 unencumbered cash balance from	66,543.86	207,942.04 estimate to 274,485.90 actual
	Increase/Decrease tax revenue	128,318.00	423,742.00 estimate to 552,060.00 actual
	Adjust other source revenue	0.00	190,869.00 estimate to 190,869.00 actual
2011 Motor Vehicle License Tax	Adjust the 1/1/2024 unencumbered cash balance from	12,298.06	15,057.39 estimate to 27,355.45 actual
	Adjust other source revenue	0.00	24,600.00 estimate to 24,600.00 actual
2021 Gasoline Tax	Adjust the 1/1/2024 unencumbered cash balance from	82,774.97	147,274.33 estimate to 230,049.30 actual
	Adjust other source revenue	0.00	173,600.00 estimate to 173,600.00 actual
2031 Road and Bridge	Adjust the 1/1/2024 unencumbered cash balance from	227,459.65	278,872.61 estimate to 506,332.26 actual
	Increase/Decrease tax revenue	159,982.00	1,445,416.00 estimate to 1,605,398.00 actual
	Adjust other source revenue	0.00	1,000.00 estimate to 1,000.00 actual
2041 Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	10,770.98	20,461.17 estimate to 31,232.15 actual
	Adjust other source revenue	0.00	10,000.00 estimate to 10,000.00 actual
2191 Fire District	Adjust the 1/1/2024 unencumbered cash balance from	45,743.04	420,365.29 estimate to 466,108.33 actual
	Increase/Decrease tax revenue	17,851.00	1,305,271.00 estimate to 1,323,122.00 actual
	Adjust other source revenue	0.00	10,000.00 estimate to 10,000.00 actual
2231 Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	73,443.58	43,324.16 estimate to 116,767.74 actual
	Adjust other source revenue	0.00	29,800.00 estimate to 29,800.00 actual
2272 Coronavirus Relief fund	Adjust the 1/1/2024 unencumbered cash balance from	13.54	478.33 estimate to 491.87 actual
2273 American Rescue Plan	Adjust the 1/1/2024 unencumbered cash balance from	-40,558.74	64,578.01 estimate to 24,019.27 actual
Special Revenue Museum	Adjust the 1/1/2024 unencumbered cash balance from	0.00	0.00 estimate to 0.00 actual
Special Revenue Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	1,120.00	0.00 estimate to 1,120.00 actual
3101 Fire Station Debt (unvoted debt)	Increase/Decrease tax revenue (TR from FD)	0.00	114,800.00 estimate to 114,800.00 actual
3101 Road Dept Debt (unvoted debt)	Increase/Decrease tax revenue (TR from RD)	0.00	99,888.00 estimate to 99,888.00 actual
4901 Property	Adjust the 1/1/2024 unencumbered cash balance from	34.80	55,264.43 estimate to 55,299.23 actual
	Adjust other source revenue	0.00	27,000.00 estimate to 27,000.00 actual
4902 Auburn Community Park	Adjust the 1/1/2024 unencumbered cash balance from	0.00	1,655.22 estimate to 1,655.22 actual
4903 Capital Project Fund (Reserve fund)	Adjust the 1/1/2024 unencumbered cash balance from	60,000.00	0.00 estimate to 60,000.00 actual
	Adjust other source revenue	0.00	0.00 estimate to 0.00 actual
		845,794.74	4,812,651.33 GCA-014 5,957,053.72 GCA-015 #1
	General Fund	1,017,414.90	
	Special Revenue Funds	4,580,996.37	
	Debt Service Funds	214,688.00	
	Capital Project Funds	143,954.45	
	<b>Total Certificate</b>	<b>5,957,053.72</b>	
	Net change in beginning balances	539,643.74	
	Net change in tax revenue	306,151.00	
	Net change in other source revenue	0.00	
	<b>Net adjustments</b>	<b>845,794.74</b>	

Voice vote: Three ayes. Motion carried

**West Geauga Joint Recreation District – 2024 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the West Geauga Joint Recreation District 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances:

General	Increase the 1/1/24 unencumbered cash balance from	12,294.55	estimated to	18,563.16	actual
	Increase tax revenue	597.00	78,628.00	estimated to	79,225.00
	Increase other source revenue	80.00	10,619.00	estimated to	10,699.00
Cap Proj	Decrease the 01/01/24 unencumbered cash balance from	40,964.93	estimated to	40,902.93	actual
	 New General Fund Fund Total	 108,487.16			
	New Capital Project Fund Total	43,102.93			
	Grand Total New Certificate- All Funds	<u>151,590.09</u>			
	 Net Change in Beginning balances	 6,206.61			
	Net Change in tax revenue	597.00			
	Net Change in other source revenue	80.00			
	Total Net Change over original certificate	<u>6,883.61</u>			

*\*Appropriation form GCA-006 dated 2/5/2024 does not exceed estimated revenue.*

Voice vote: Three eyes. Motion carried

**Bainbridge Township – 2024 Amendment #1**

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Bainbridge Township’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

Bainbridge Township	TY23	Net change	GCA-014		GCA-015#1	
General Fund	Adjust the 1/1/2024 unencumbered cash balance from	741,568.66	1,490,659.99	estimate to	2,232,228.65	actual
	Increase/Decrease tax revenue	394,994.00	830,292.00	estimate to	1,225,286.00	actual
	Adjust other source revenue	0.00	772,834.00	estimate to	772,834.00	actual
Motor Vehicle License Tax	Adjust the 1/1/2024 unencumbered cash balance from	20,239.99	13,314.77	estimate to	33,554.76	actual
	Adjust other source revenue	0.00	32,000.00	estimate to	32,000.00	actual
Gasoline Tax	Adjust the 1/1/2024 unencumbered cash balance from	80,900.96	178,103.13	estimate to	259,004.09	actual
	Adjust other source revenue	0.00	220,000.00	estimate to	220,000.00	actual
Road and Bridge	Adjust the 1/1/2024 unencumbered cash balance from	640,470.26	201,620.01	estimate to	842,090.27	actual
	Increase/Decrease tax revenue	126,561.00	3,460,817.00	estimate to	3,587,378.00	actual
	Adjust other source revenue	0.00	150,000.00	estimate to	150,000.00	actual
Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	37,449.63	64,101.95	estimate to	101,551.58	actual
	Adjust other source revenue	0.00	35,000.00	estimate to	35,000.00	actual
Police District	Adjust the 1/1/2024 unencumbered cash balance from	1,492,751.26	2,150,674.97	estimate to	3,643,426.23	actual
	Increase/Decrease tax revenue	-385,147.00	4,070,403.00	estimate to	3,685,256.00	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
SPECIAL LEVY FIRE	Adjust the 1/1/2024 unencumbered cash balance from	651,772.95	608,507.44	estimate to	1,260,280.39	actual
	Increase/Decrease tax revenue	20,839.00	2,478,599.00	estimate to	2,499,438.00	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	16,806.26	34,923.33	estimate to	51,729.59	actual
	Adjust other source revenue	0.00	38,000.00	estimate to	38,000.00	actual
Law Enforcement Trust	Adjust the 1/1/2024 unencumbered cash balance from	0.00	615.92	estimate to	615.92	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Local Fiscal Recovery	Adjust the 1/1/2024 unencumbered cash balance from	0.00	1,202,820.70	estimate to	1,202,820.70	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Ambulance and Emergency Medical	Adjust the 1/1/2024 unencumbered cash balance from	272,230.89	235,665.05	estimate to	507,895.94	actual
	Adjust other source revenue	0.00	420,000.00	estimate to	420,000.00	actual
Lighting Assesment	Adjust the 1/1/2024 unencumbered cash balance from	1,337.22	2,198.02	estimate to	3,535.24	actual
	Adjust other source revenue	0.00	8,600.00	estimate to	8,600.00	actual
Cops Fast I	Adjust the 1/1/2024 unencumbered cash balance from	0.00	0.00	estimate to	0.00	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Dare Program	Adjust the 1/1/2024 unencumbered cash balance from	9,307.43	9,168.75	estimate to	18,476.18	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
One Ohio Opiod Fund	Adjust the 1/1/2024 unencumbered cash balance from	2,112.40	2,603.17	estimate to	4,715.57	actual
	Adjust other source revenue	0.00	4,000.00	estimate to	4,000.00	actual
General Bond Retirement	Adjust the 1/1/2024 unencumbered cash balance from	0.00	441,542.74	estimate to	441,542.74	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
General Bond Retirement	Adjust the 1/1/2024 unencumbered cash balance from	1.96	1,573,838.64	estimate to	1,573,840.60	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Police Station Construction	Adjust the 1/1/2024 unencumbered cash balance from	86,811.00	53,295.12	estimate to	140,106.12	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Fire Dept Addition Renovation	Adjust the 1/1/2024 unencumbered cash balance from	0.00	89,304.71	estimate to	89,304.71	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
TIF #1	Adjust the 1/1/2024 unencumbered cash balance from	392,332.90	472,394.87	estimate to	864,727.77	actual
	Adjust other source revenue	0.00	495,000.00	estimate to	495,000.00	actual
TIF #2	Adjust the 1/1/2024 unencumbered cash balance from	50,645.99	4,540.27	estimate to	55,186.26	actual
	Adjust other source revenue	0.00	34,545.00	estimate to	34,545.00	actual
TIF #3	Adjust the 1/1/2024 unencumbered cash balance from	13,544.52	1,261.38	estimate to	14,805.90	actual
	Adjust other source revenue	0.00	10,265.00	estimate to	10,265.00	actual
Permanent	Adjust the 1/1/2024 unencumbered cash balance from	-1,733.91	2,271.87	estimate to	537.96	actual
	Adjust other source revenue	0.00	1.06	estimate to	1.06	actual
		4,665,797.37	21,893,782.86		26,559,580.23	
General Fund			4,230,348.65			
Special Revenue Funds			18,609,368.46			
Debt Service Funds			2,015,383.34			
Capital Projects Funds			1,703,940.76			
Enterprise Funds			0.00			
Internal Service funds			0.00			
Fiduciary funds			539.02			
Total Certificate			26,559,580.23			
Net change in beginning balances			4,508,550.37			
Net change in tax revenue			157,247.00			
Net change in other source reveene			0.00			
Net adjustments			4,665,797.37			

Voice vote: Three ayes. Motion carried.

**South Russell Village – Amendment #1**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend South Russell Village’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024

		Net Change	GCA-014		GCA-015 #1	
General	Adjust the 1/1/2024 unencumbered cash balance from	44,016.81	286,861.00	estimated to	330,877.81	actual
	Increase/Decrease tax revenue	194,047.00	535,045.00	estimated to	729,092.00	actual
	Adjust other source revenue	6,233.00	807,795.00	estimated to	814,028.00	actual
Street Maintenance	Adjust the 1/1/2024 unencumbered cash balance from	413,777.49	99,789.00	estimated to	513,566.49	actual
	Adjust other source revenue	-	289,000.00	estimated to	289,000.00	actual
State Highway	Adjust the 1/1/2024 unencumbered cash balance from	(8,051.93)	26,296.00	estimated to	18,244.07	actual
	Adjust other source revenue	-	17,400.00	estimated to	17,400.00	actual
Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	7,818.13	77,569.00	estimated to	85,387.13	actual
	Adjust other source revenue	-	12,000.00	estimated to	12,000.00	actual
Parks & Recreation	Adjust the 1/1/2024 unencumbered cash balance from	14,085.86	13,502.00	estimated to	27,587.86	actual
	Adjust other source revenue	-	12,000.00	estimated to	12,000.00	actual
Safety	Adjust the 1/1/2024 unencumbered cash balance from	169,848.74	162,687.00	estimated to	332,535.74	actual
	Increase/Decrease tax revenue	3,090.00	551,976.00	estimated to	555,066.00	actual
	Adjust other source revenue	-	1,196,500.00	estimated to	1,196,500.00	actual
Operating	Adjust the 1/1/2024 unencumbered cash balance from	57,364.42	148,944.00	estimated to	206,308.42	actual
	Increase/Decrease tax revenue	1,160.00	183,246.00	estimated to	184,406.00	actual
	Adjust other source revenue	-	288,700.00	estimated to	288,700.00	actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	(121,000.00)	-	estimated to	(121,000.00)	actual
Drug Law Enforcement	Adjust the 1/1/2024 unencumbered cash balance from	-	250.00	estimated to	250.00	actual
Law Enforcement Trust	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00	actual
Road & Bridge	Adjust the 1/1/2024 unencumbered cash balance from	58,247.44	12,424.00	estimated to	70,671.44	actual
	Increase/Decrease tax revenue	(159,088.00)	239,290.00	estimated to	80,202.00	actual
	Adjust other source revenue	-	2,800.00	estimated to	2,800.00	actual
Playground	Adjust the 1/1/2024 unencumbered cash balance from	0.40	-	estimated to	0.40	actual
COVID 19 CARES Act	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00	actual
American Rescue Plan	Adjust the 1/1/2024 unencumbered cash balance from	22,542.09	-	estimated to	22,542.09	actual
Income Tax	Adjust the 1/1/2024 unencumbered cash balance from	424,357.29	64,364.00	estimated to	488,721.29	actual
	Adjust other source revenue	-	2,647,034.00	estimated to	2,647,034.00	actual
OneOhio	Adjust the 1/1/2024 unencumbered cash balance from	2,316.10	581.00	estimated to	2,897.10	actual
Special Road	Adjust the 1/1/2024 unencumbered cash balance from	0.05	7.00	estimated to	7.05	actual
Special Building	Adjust the 1/1/2024 unencumbered cash balance from	79,367.22	53,301.00	estimated to	132,668.22	actual
	Adjust other source revenue	-	350,000.00	estimated to	350,000.00	actual
Special Equipment	Adjust the 1/1/2024 unencumbered cash balance from	3,283.97	3,154.00	estimated to	6,437.97	actual
	Adjust other source revenue	-	-	estimated to	0.00	actual
VH Headwater Restoration	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00	actual
Natureworks Playground	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00	actual
Lake Louise Bridge	Adjust the 1/1/2024 unencumbered cash balance from	-	-	estimated to	0.00	actual
Manor Brook Project	Adjust the 1/1/2024 unencumbered cash balance from	(104,278.56)	3,007.00	estimated to	(101,271.56)	actual
Parkland Dam	Adjust the 1/1/2024 unencumbered cash balance from	1,624.80	11,020.00	estimated to	12,644.80	actual
East Bell Road - Reserve	Adjust the 1/1/2024 unencumbered cash balance from	-	500,000.00	estimated to	500,000.00	actual
Large Equipment Fund - Reserve	Adjust the 1/1/2024 unencumbered cash balance from	-	200,000.00	estimated to	200,000.00	actual
	Adjust other source revenue	-	100,000.00	estimated to	100,000.00	actual
Chillicothe Road	Adjust the 1/1/2024 unencumbered cash balance from	(428.02)	272.00	estimated to	(156.02)	actual
G05-G12 Building Cont.	Adjust the 1/1/2024 unencumbered cash balance from	(55,737.46)	146,037.00	estimated to	90,299.54	actual
	Adjust other source revenue	-	120,000.00	estimated to	120,000.00	actual
		1,054,596.84	9,162,851.00	-	10,217,447.84	
			Original GCA-014	-	GCA-015 #1	
	General Fund		1,873,997.81			
	Special Revenue Funds		6,932,820.03			
	Capital Project Funds		1,200,330.46			
	Fiduciary Funds		210,299.54			
	Total Certificate		10,217,447.84			
	Net change in beginning balances		1,009,154.84			
	Net change in tax revenue		39,209.00			
	Net change in other source revenue		6,233.00			
	Net adjustments		1,054,596.84			

Voice vote: Three ayes. Motion carried

**Troy Township – 2024 Amendment #1**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Troy Township’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

		Net change	GCA-014		GCA-015#1	
General Fund	Adjust the 1/1/2024 unencumbered cash balance from	84,508.64	88,449.60	estimate to	172,958.24	actual
	Increase/Decrease tax revenue	40,814.00	138,187.00	estimate to	179,001.00	actual
	Adjust other source revenue	0.00	83,385.00	estimate to	83,385.00	actual
Motor Vehicle License Tax	Adjust the 1/1/2024 unencumbered cash balance from	39,311.65	18,140.40	estimate to	57,452.05	actual
	Adjust other source revenue	0.00	7,500.00	estimate to	7,500.00	actual
Gasoline Tax	Adjust the 1/1/2024 unencumbered cash balance from	95,785.61	297,429.84	estimate to	393,215.45	actual
	Adjust other source revenue	0.00	90,000.00	estimate to	90,000.00	actual
Road and Bridge	Adjust the 1/1/2024 unencumbered cash balance from	237,207.80	161,704.10	estimate to	398,911.90	actual
	Increase/Decrease tax revenue	23,040.00	256,309.00	estimate to	279,349.00	actual
	Adjust other source revenue	0.00	0.00	estimate to	0.00	actual
Cemetery	Adjust the 1/1/2024 unencumbered cash balance from	9,080.00	4,293.29	estimate to	13,373.29	actual
	Adjust other source revenue	0.00	6,500.00	estimate to	6,500.00	actual
Fire District	Adjust the 1/1/2024 unencumbered cash balance from	160,657.63	228,701.91	estimate to	389,359.54	actual
	Increase/Decrease tax revenue	-53,688.00	429,796.00	estimate to	376,108.00	actual
	Adjust other source revenue	0.00	109,000.00	estimate to	109,000.00	actual
Permissive Motor Vehicle Licens Tax	Adjust the 1/1/2024 unencumbered cash balance from	3,194.09	34,701.29	estimate to	37,895.38	actual
	Adjust other source revenue	0.00	8,000.00	estimate to	8,000.00	actual
American Rescue Plan	Adjust the 1/1/2024 unencumbered cash balance from	0.00	0.00	estimate to	0.00	actual
		639,911.42	1,962,097.43		2,602,008.85	
	General Fund		435,344.24			
	Special Revenue Funds		2,166,664.61			
	Debt Service Funds		0.00			
	Capital Project Funds		0.00			
	Total Certificate		2,602,008.85			
	Net change in beginning balances		629,745.42			
	Net change in tax revenue		10,166.00			
	Net change in other source revenue		0.00			
	Net adjustments		639,911.42			

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #2**

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

**Special Revenue Fund**

Increase 2035 Transportation Administration other source revenue 3,757.21 from 0.00 to 3,757.21.

**New Special Revenue Fund Total:** \$ 123,528,485.24<sup>3</sup>  
**New 2024 Certificate Total:** \$ 235,794,493.34

Voice vote: Three ayes. Motion carried.

*\*Appropriations do not exceed estimated revenue.*

**Geauga Public Health (GPH) Supplemental Appropriations - Tabled**

Due to the large quantity and late submission of Supplemental Appropriation documents the Budget Commission tabled GPH request. It was determined that the members of the Budget Commission would be available on February 8, 2024 at noon to consider action on the multiple requests.

A Special meeting will be advertised for 2/8/2024 at 12:00 pm to be held in the Auditor’s Office, 215 Main St., Chardon.

**General Discussion:**

A discussion arose about the proposed HB 331, Village Dissolution Bill, in the Ohio Legislature, for consideration in the current year. A hearing is scheduled for 2/6/2024.

The current bill, as it stands, would give the Budget Commission a series of required tests for the villages as well as the requirement that villages must meet providing certain provisions for the taxpayer. If the Budget Commission determines that a village fails, an issue is automatically placed on the ballot to dissolve the village. The bill as proposed puts the Budget Commission in control of the ability of a village to exist. It is important to note, that the proposed Village Dissolution bill is in the beginning stages of the ratification process. It may undergo several changes before final passage.

**Public Comment:**

Representative from GLWV wanted to confirm the location of the school budget hearings, which is planned to be at the Auditor’s Appraisal Conference Room on the square in Chardon. Additionally, the representative asked for an update on posting the local school district’s submitted budgets. That option is still under construction. However, the budgets could be shared electronically. The representative also requested copies of documents approved during the meeting.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the February 5, 2024 - regular meeting at 10:30 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

