

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, May 16, 2022 at 9:03a.m. in the Auditor’s Conference Room, Court House Annex, 231 Main Street, 1st FL, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder (WebEx), Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer Christopher P Hitchcock.,

Also Present: Chief Deputy Auditor Ron Leyde and Deputy Auditors: Frank Antenucci, Kate Jacob-McClain (WebEx), Pam McMahan, Tammy Most and Kristen Sinatra.

Meeting Advertised: Meet with Geauga County Departments with Levies (Aging, Job and Family Service, Engineer & Mental Health) and Regular Business

Review of County Departments with Levy Income

The focus of the Budget Commission will be the activity for the fund which receives the levy income. A summary sheet will be read outlining revenue and expenses.

Jim Flaiz entered the meeting at 9:08 a.m.

Geauga County Engineers 2023 Budget overview

Motion by Charles E. Walder, seconded by C.P. Hitchcock to approve the 2023 budget as presented for the Geauga County Engineer.

<u>2023 Budget Meeting</u>			
Geauga County Engineer			16-May-22
<u>Joe Cattell, County Engineer, Katie Taylor, HR and Fiscal Officer & Rick Weikart Hwy Sup.</u>		attended the	
meeting representing Geaug County Engineer.			
Fund 2020	Estimated 1/1/2023 Unencumbered Cash Balance	\$	804,405.00
	*Estimated Revenue		\$9,311,900.00
	Estimated Expense		<u>\$8,722,324.00</u>
	Estimated 12/31/2023 Cash Balance		\$1,393,981.00
Requested	\$9,311,900.00	Approved	\$9,311,900.00
<i>* INCLUDES Transfer-In \$104,000</i>			
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Fund 2022	Estimated 1/1/2023 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$100,000.00
	Transfer In		\$0.00
	Estimated Expense		<u>\$100,000.00</u>
	Estimated 12/31/2023 Cash Balance		\$0.00
Requested	\$100,000.00	Approved	\$100,000.00
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Fund 4002	Estimated 1/1/2023 Unencumbered Cash Balance		\$90,116.33
Levy Fund	Estimated Revenue		\$3,464,469.00
	Estimated Expense		<u>\$3,100,000.00</u>
	Estimated 12/31/2023 Cash Balance		\$454,585.33
Requested	\$3,438,740.00	Approved	\$3,464,469.00
<i>Shortfall represents RE Tax/Homeslead-Risk</i>			
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Total millage for Tax Year 2022 (2023 Collection)			
2.50	Fund 4002	Value @ 98%	\$3,464,469
2.50	Total Mills		
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MFH Revenue TY20CY21 -			\$5,764.84
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<i>Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield \$3,691,000 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.</i>			

GCA-002

The Budget Commission complimented the Engineer’s Department on being responsible by closely monitoring the amount of unencumbered carryover revenue. The County Engineer shared that by law, project quotes, can have a 10% overrun. Therefore, they need to factor those amounts into total revenue required to support expenses/projects.

Voice vote: Three ayes. Motion carried

Geauga County Department of Aging – 2023 Budget overview

Motion by C.P. Hitchcock, seconded by James Flaiz to approve the 2023 budget as presented for the Geauga County Department of Aging.

<u>2023 Budget Meeting</u>				
AGING				
				16-May-22
<u>Jessica Boalt - Director and Jessica Kaluga - Fiscal Officer</u>				attended the
meeting representing Department of Aging.				
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Fund 2034	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 2,206,114.50
	Estimated Revenue			\$3,784,571.00
	Estimated Expense			<u>\$3,812,717.00</u>
	Estimated 12/31/2023 Cash Balance			<u>\$2,177,968.50</u>
<i>Requested</i>	\$3,784,571.00	<i>Approved</i>	\$3,784,571.00	
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Fund 4019	Estimated 1/1/2023 Unencumbered Cash Balance			\$0.00
	Estimated Revenue			\$0.00
	Transfer In			\$0.00
	Estimated Expense			<u>\$0.00</u>
	Estimated 12/31/2023 Cash Balance			<u>\$0.00</u>
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00	
No activity in 2023				
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<u>Total millage for Tax Year 2022 (2023 Collection)</u>				
1.00	Fund 2034	2023 Tax Budget in SSRS to obtain estimated beginning cash balance		
1.00	Total Mills	2010 1.0 mill Levy @ 98% collection \$ 3,163,961		
				MFH Revenue TY20CY21 5,306.02
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield				
\$3,601,000 per year and cost the owner of a single family owner occupied home with a Market				
Value of \$100,000 -		\$35.00		per year.

The Budget Commission shared that they recognized that discussing budgets with the Budget Commission is a new experience. However, the question that needs to be reviewed is; how much revenue is reasonable to be held in reserve? The focus should be on “need”; is the money collected from the taxpayer truly needed and will it be spent? The Director shared that she was told to put things on pause with regard to erecting a new building; which a sizable amount of the revenue would support.

Voice vote: Three ayes. Motion carried

Geauga County Department of Mental Health 2023 Budget overview

Motion by James Flaiz, seconded by Charles E. Walder to table the 2023 budget review for the Geauga County Department of Mental Health until June 6, 2022.

Mental Health members in attendance: Amie Martin-D’Arienzo, Interim CEO, Mike Petruziello, Board Treasurer, and Jim Mausser, Finance Manager

A discussion centered around the observation of approximately 4.6 million in carryover revenue. Representatives from Mental Health shared that the sum represents roughly a 7-month reserve. Additionally, they further offered that levy dollars were preserved when they were able to secure grant monies which began in the past year and is anticipated to end soon. The Budget Commission made a motion to table further action to allow the representatives from Mental Health to meet with their Board to determine what a reasonable carryover number might be and if a reduction in tax collection is reasonable. The Budget Commission requested that they attend the next scheduled meeting on June 6, 2022 to discuss the matter further.

Voice vote: Three ayes. Motion carried

Geauga County Department of Job and Family Services 2023 Budget overview

Motion by C.P. Hitchcock, seconded by Charles E. Walder to table the 2023 budget review for the Geauga County Department of Job and Family Services until June 6, 2022.

Representatives for Geauga Job and Family Services in attendance:

Craig Swenson, Executive Director and Alyssa Parnaby, Financial Administrator

The Budget Commission discussed the large carryover balance in the department's levy fund. Executive Director, Swenson shared the history of the current levies and the need which arose due to the opiate crisis. Since that time (2015) the crisis has diminished which has brought about a surplus of revenue. A reasonable plan to chip away at the revenue carryover would be to consider a suspension of collection of the 0.50 levy which currently generates approximately 1.5 million. Executive Director Swenson shared that the department has had a desire to upgrade or build a new Youth Center. The Geauga JFS is slated to supply matching revenue to a grant which the Mental Health Department applied to receive. However, that project continues to be put on hold by the County Commissioners. Recognizing that JFS would need to have the Commissioners pass a resolution should the plan be to suspend levy collection, the Budget Commission moved to table their budget review at this time. They requested that the department attend the next scheduled Budget Commission meeting on June 16, 2022 and provide a plan on how carryover revenue will be reduced.

Voice vote: Three ayes. Motion carried

Budget Template

The Budget Commission agreed that next year a budget template should be provided to the levied departments (under the County) for completion. The template will follow a similar layout and format as UAN – Provide actual figures for prior two years, current year revenue and expenses figures (should be adjusted to more accurately reflect anticipated activity), and projected budget year, inclusive of beginning and ending fund balances.

Regular Business**Prior Minutes**

Motion by C.P. Hitchcock, seconded by James Flaiz, to approve the minutes of the April 18, 2022 - special session

Voice vote: Three ayes. Motion carried

2021/2022 School Amendments

Chardon LSD – 2021/2022 Amendment #5

Motion by James Flaiz, seconded by Charles E. Walder to amend Chardon LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2021/2022 School Year.

Special Revenue Funds

- Increase 006 Nutrition Services other source revenue 40,000.00 from 965,771.65 to 1,005,771.65
- Decrease 009 Uniform School Supplies other source revenue (100,000.00) from 247,792.79 to 147,792.79
- Decrease 018 Public School Support other source revenue (180,000.00) from 266,250.00 to 86,250.00
- Decrease 200 Student Activity Fund other source revenue (16,500.00) from 119,465.00 to 102,965.00
- Decrease 401 Auxiliary Services other source revenue (364.06) from 155,477.00 to 155,112.94
- Increase 499 Misc. State Grants other source revenue 90,000.00 from 5,723.58 to 95,723.58
- Increase 507 ESSER other source revenue 15,667.28 from 2,344,214.65 to 2,359,881.93
- Decrease 519 IDEA other source revenue (2,801.76) from 1,236,344.54 to 1,233,542.78
- Decrease 551 Title III other source revenue (2,049.50) from 252,413.81 to 250,364.31
- Decrease 587 IDEA Preschool other source revenue (4.99) from 22,026.75 to 22,021.76
- Increase 590 Title II A other source revenue 425.86 from 168,697.47 to 169,123.33

Net Adjustment: \$(155,627.17)

Fiduciary Funds

Decrease 022 District Agency other source revenue (32,000.00) from 112,000.00 to 80,000.00

New Special Revenue Total:	\$8,992,697.06
New Fiduciary Funds Total:	\$ 213,512.24
<u>New 2020/2021 Certificate Total:</u>	<u>\$ 77,843,701.15</u>

Voice vote: Three ayes. Motion carried

2022 Amendments

Chester Township – Amendment #3

Motion by Charles E. Walder, seconded by C.P. Hitchcock to amend the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase 2271 Enforcement & Education other source revenue 6,471.96 from 0.00 to 6471.96

<u>New Special Revenue Fund Total:</u>	<u>\$11,775,717.01</u>
<u>New 2022 Certificate Total:</u>	<u>\$13,538,928.85</u>

Voice vote: Three ayes. Motion carried.

General Discussion

The scheduling for the 2023 Budget Hearings will consist mainly of townships on Monday, August 15th (9:00 am – 3:00 pm). The remaining taxing districts will be scheduled on Tuesday, August 16th (9:00 am – 12:00 pm). A schedule will be created and shared with the taxing districts.

Auburn Township: A certified letter will be sent to the Board of Trustees (Fiscal Officer, Fred May to be copied) concerning the outstanding status of the township’s first amended Certificate of Estimated Resources for 2022.

Records Request Geauga Park District

Waiting on verbiage from legal counsel.

Public Comment:

None

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the May 16, 2022 - special meeting at 10:56 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

