

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, August 1, 2022 at 10:01 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz and Geauga County Treasurer C. P. Hitchcock.

Also Present: Deputy Auditors Tammy Most and Kristen Sinatra

Regular Meeting was advertised – Annual Reorganizational meeting, 2023 est. PLF and UDLG allocations and regular business.

**Prior Minutes**

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the minutes of the June 29, 2022 special session.

Voice vote: Three ayes. Motion carried.

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the July 7, 2022 special session.

Voice vote: Three ayes. Motion carried.

**Annual Organizational Meeting**

Pursuant to ORC 5705.27 the Budget Commission shall re-organize on the first Monday of August of each year by electing a chairman for the ensuing year.

Motion by James Flaiz, seconded by Charles E Walder, to appoint C.P. Hitchcock, Chairman of the Budget Commission for the period covering August 1, 2022 through July 31, 2023.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by C. P. Hitchcock to hold regular meetings on the first and third Monday of each month at 10:00 a.m. in the Auditor's Office at 215 Main Street. Special meetings are to be held as necessary upon proper notification.

Voice vote: Three ayes. Motion carried.

**Appointment of Alternate Members to the Geauga County Budget Commission**

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to appoint the following alternate members to the Geauga County Budget Commission for the period August 1, 2022, through July 31, 2023 in the event of a member's absence:

Chief Deputy Auditor Ron Leyde and Chief Compliance Officer Kate Jacob – Alternates for County Auditor Charles E. Walder,

Chief Deputy Treasurer Caroline Mansfield and Deputy Treasurer Donna Borsi – Alternates for County Treasurer C.P. Hitchcock.

First Assistant Prosecutor Laura LaChapelle and Fiscal Coordinator Samantha Harris – Alternates for County Prosecutor James R. Flaiz.

Voice vote, Three ayes. Motion carried.

**2023 Undivided Local Government and Undivided Local Government Revenue Assistance Funds**

Villages/City	Total
Aquilla	18,298.75
Burton	30,216.29
Chardon City	71,690.72
Middlefield	44,718.64
South Russell	57,955.88
	222,880.28
<b>Townships</b>	
Auburn	86,095.20
Bainbridge	154,433.54
Burton	47,140.67
Chardon	63,601.46
Chester	122,681.25
Claridon	45,259.50
Hambden	65,569.18
Huntsburg	54,548.96
Middlefield	63,936.28
Montville	35,958.71
Munson	91,643.94
Newbury	71,712.35
Parkman	63,082.23
Russell	73,442.09
Thompson	38,187.07
Troy	45,043.15
	1,122,335.58
Geauga County	824,487
<b>Total annual UDLG</b>	<b>2,169,703.00</b>

It was moved by Charles E Walder, seconded by James Flaiz, that:  
 WHEREAS, it is the duty of the Geauga County Budget Commission to approve the Undivided Local Government Fund for 2023 and:

WHEREAS, Ohio Revised Code 5747.53 and 5747.63 authorizes the apportionment of the Undivided Local Government Funds by an alternative method; and;  
 WHEREAS, the Board of County Commissioners and the majority of Board of Township Trustees and legislative authorities of Municipal Corporations have approved an alternate method of apportionment of said funds, presented under a revised formula dated May 25, 2021 and further revised June 15, 2021

THEREFORE, be it resolved, that the Geauga County Budget Commission does hereby adopt and certify the 2023 Undivided Local Government Funds in the total amount of \$2,169,703.00 and it is hereby apportioned as listed on the left.

*\*Per July 2023 estimate*

*Alternate methods remove the Commission’s discretion to withhold UDLG Funds from a taxing district. As such, this may be acted on by the Commission prior to the Annual Budget Hearings. The method must be voted on annually by the Commission by the first Monday in August per ORC 5747.53*

Recognizing the requirement to comply with Ohio Revised Code sections 5705.29 and 5705.30 - Hunting Valley will not participate in the 2023 distribution of Geauga County’s UDLG.

The allocation of distribution to be advertised.

Voice vote: Three ayes. Motion carried.

**2023 Public Library Fund Distribution**

Motion by James Flaiz, seconded by C. P. Hitchcock, to distribute the 2023 Public Library Fund money to the libraries and eligible park districts according to the funding formula submitted by the Geauga County Library and Burton Public Library.

The Public Library Fund was presented for certification and apportionment to the eligible entities.

**ITEMIZED REPORT ON DISTRIBUTION OF  
ESTIMATED PUBLIC LIBRARY FUND  
FOR Calendar Year 2023**

<u>Library/Subdivision</u>	<u>Amount</u>	<u>%Grand Total</u>
Geauga Library	\$3,705,161.52	84.63%
Burton Library	\$653,852.03	14.93%
Thompson Park	\$4,816.11	0.11%
Russell Park	\$4,816.11	0.11%
Russell Citizens Park	\$4,816.11	0.11%
Chester Park	\$4,816.11	0.11%
	\$	
	\$4,378,278.00	100.00%

\$0.01 difference to be rotated between parks as needed to balance the monthly allotment of revenue.

Voice vote: Three ayes. Motion carried.

**2023 Tax Budget**

Motion by C. P. Hitchcock, seconded by Charles E Walder to use 98% collection rate for certifying revenue generated by Real Estate, UDLG, HB49 supplemental, and Library distribution monies in the preparation of the 2023 Tax budgets.

Voice vote: Three ayes. Motion carried.

**2022/2023 School District Amendments**

**West Geauga Local School District 2022/2023 - Amendment #2**

Motion by Charles E. Walder, seconded by James Flaiz to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:  
(Interest postings to beginning cash)

General Fund

Increase beginning balance 22,524.48 from 25,119,870.71 to 25,142,395.19

Special Revenue Fund

Increase #401 Auxiliary Service beginning cash 71.74 from 10,312.16 to 10,383.90

Enterprise Funds

Increase #006 Lunchroom Supplies beginning cash 906.64 from 460,574.88 to 461,481.52

Increase #009 Uniform Supplies beginning cash 247.83 from 220,173.34 to 220,421.17

*Net Adjustment: \$338.47*

Internal Service Funds

Increase #014 Special Rotary beginning cash 3,205.00 from 22,995.23 to 26,200.23

Fiduciary Funds

Increase #007 Trust Funds beginning cash 269.87 from 139,110.07 to 139,379.94

Increase #200 Activity Clubs beginning cash 96.86 from 59,371.39 to 59,468.25

*Net Adjustment: \$366.73*

<b>New General Fund Total:</b>	<b>\$51,149,853.19</b>
<b>New Special Revenue Fund Total:</b>	<b>\$ 8,995,236.31</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 1,351,914.37</b>
<b>New Internal Service Funds Total:</b>	<b>\$ 649,856.11</b>
<b>New Fiduciary Funds Total:</b>	<b>\$ 306,498.19</b>
<b><u>New 2022/2023 Certificate Total:</u></b>	<b><u>\$65,728,408.49</u></b>

Voice vote: Three ayes. Motion carried.

**2022 Amendments**

**Bainbridge Township– Amendment #5**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Bainbridge Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

New OneOhio Fund (opioid settlement) increase other source revenue 3,512.11 from, 0.00 to 3,512.11

<b><u>New Special Revenue Fund Total:</u></b>	<b>\$21,911,338.86</b>
<b><u>New 2022 Certificate Total:</u></b>	<b>\$29,173,488.36</b>

Voice vote: Three ayes. Motion carried.

**South Russell Village– Amendment #5**

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

General Fund

Decrease to transfer in other source revenue 100,000 from 300,000 to 200,000

Special Revenue Fund

Decrease to Permissive Tax Fund other source revenue 18,000 from 18,000 to 0.00

Decrease ARPA Fund other source revenue 128,000 from 324,093.98 to 196,093.98

Increase Income Tax fund other source revenue 294,443.00 from 1,875,000 to 2,169,443

***-Net Adjustment 148,443.00***

Capital Projects Fund

Increase to East Bell Road Reserve Fund transfer in 500,000 from 0.00 to 500,000

Increase to Large Equipment Reserve Fund transfer in 100,000 from 0.00 to 100,000

***-Net Adjustment 600,000.00***

New General Fund Total:	\$1,599,305.30
New Special Revenue Fund Total:	7,241,883.00
<u>New Capital Project Fund Total:</u>	<u>1,279,807.89</u>
<b>New Total 2022 Certificate:</b>	<b>\$ 10,423,334.28</b>

**Village authorized the establishment of two new funds:**

**#B18 - OneOHIO and #D14 - Chillicothe Road Culverts**

Voice vote: Three ayes. Motion carried.

**Troy Township– Amendment #2**

Motion by Charles E Walder, seconded by James Flaiz, to amend the Troy Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase ARPA #2273 Fund other source revenue 591.21 from 148,065.52 to 148,656.73

<u>New Special Revenue Fund Total:</u>	<u>2,065,359.24</u>
<b>New Total 2022 Certificate:</b>	<b>\$ 2,552,620.22</b>

Voice vote: Three ayes. Motion carried.

**Geauga Trumbull Solid Waste**

**Supplemental Appropriation and Appropriation Transfer – GTSW**

Motion by James Flaiz, seconded by C. P. Hitchcock to approve the changes to Appropriations for the following GT Solid Waste District Funds:

Supplemental Appropriation:

**Fund 6007 Project Contracts \$120,000.00**

New total appropriations: \$2,253,760.00

Appropriation Transfer

**Fund 6007 General Fund**

<b>From:</b> Salaries	20,000.00	<b>To:</b> Cellular	2,000.00
Hospitalization	44,698.96	Advertising	2,000.00
Legal Fees	7,409.00	Contract Svs.-Prof	<u>71,122.96</u>
Cost Allocations	<u>3,015.00</u>		<u>75,122.96</u>
	75,122.96		

Appropriations unchanged

Voice vote: Three ayes. Motion carried.

**Geauga County Health District**

Motion by C. P. Hitchcock, seconded by Charles E Walder to approve the changes to Appropriations for the following Geauga Health District Funds:

**Supplemental Appropriations**

Board of Health Fund 6002 - Other-Other Expenses	\$25,000.00	New total unappropriated	\$1,435,037.36
Food Service Fund 6005- Other	\$ 5,000.00	New total unappropriated	\$ 152,104.52
Private Water Fund 6011- Other	\$15,000.00	New total unappropriated	\$ 139,029.89
Sewage Fund 6023 -Other	\$10,000.00	New total unappropriated	\$ 1,213,894.41
For Sale of Prop Fund 6037 – Other	\$25,000.00	New total unappropriated	\$ 250,258.65
Population Health Fund 6042 – Other	\$ 3,000.00	New total unappropriated	\$ 293,437.79

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #12**

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase General Fund (Refunds & Reimbursements) other source revenue Other 93,750.00 from 8,706,021.98 to 8,799,771.98

**Special Revenue Funds**

Increase #2098 ARPA other source revenue 9,095,110.00 from 0.00 to 9,095,110.00

<b>New General Fund Total:</b>	<b>\$ 42,932,465.10</b>
<b>New Special Revenue Funds Total:</b>	<b>\$ 124,800,411.81</b>
<b>New 2022 Certificate Total:</b>	<b>\$ 224,428,925.33</b>

Voice vote: Three ayes. Motion carried.

**School District Amendments 2022/2023**

**Cardinal LSD – 2022/2023 Amendment #1**

Motion by C. P. Hitchcock, seconded Charles E Walder, to amend the Cardinal LSD Official Certificate of Estimated Resources for the 2020/2021 School Year to reflect “actual” July 1, 2022 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	Totals	1st Amended Certificate	Net change over (under)
General Fund	18,269,318.92	1,564,179.80	in the beginning balances 2,276,552.00 in real estate taxes
Special Revenue Funds	5,920,988.68	(5,640.13)	in the beginning balances 2,363,357.81 in other source revenue
Debt Service	2,083,505.18	91,325.18	in the beginning balances (31,356.00) in real estate taxes
Capital Project Funds	1,296,053.85	335,578.85	in the beginning balances 34,453.00 in real estate taxes
Enterprise Funds	896,339.50	206,954.50	in the beginning balances
Fiduciary Funds	20,232.35	(21,193.65)	in the beginning balances
<b>New Total – All Funds</b>	<b>28,486,438.48</b>		
<b>Net Change over original certificate</b>		<b>7,076,385.82</b>	

Voice vote: Three ayes. Motion carried.

**Reserve Fund Review****Reserve Fund Thompson Township**

Thompson Township has submitted Resolution 63-22 for creating a Reserve Account. Form(s) GCA-037 has been created for the request. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the approval date will be sent to the tax district. There will be an additional page added to the taxing district's budget folder and hearing documents so that the reserve account may be reviewed annually. Additionally, the Township may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by James Flaiz, seconded by C. P. Hitchcock, to approve the creation of Reserve Account #'4901 Capital Projects – "Police Department Reserve Items"

**Resolution 63-22 For the purpose of the acquisition, construction and/or improvement of fixed assets including, but not limited to, the current building for the police department. 10-year term (2031) total of \$250,000 beginning 2022 with an initial transfer of \$150,000.00**

Voice vote: Three ayes. Motion carried

**Tabled Items:****Geauga Park District Reserve Fund approval tabled from 7-29-2022 meeting****Records Request – GPD tabled from 4-4-2022**

Public Records Request Geauga Park District – Prosecutor Flaiz is working on it.  
Geauga Park District reserve account creation – Auditor Walder sent the packet of information to Prosecutor Flaiz's office on 7/1/22 for review.

**General Discussion:**

The Auditor's office is in the process of reviewing the 2023 submitted budgets. Five of the 2023 budgets were identified having items which need to be addressed prior to the hearing schedule for August 15, 2022. Once the budgets are submitted, the only method that expenditures or appropriations may be altered is under the authority of the Auditor or Budget Commission. Therefore, the budget staff, working in conjunction with the county Auditor, will contact those entities to address and resolve the items of concern. The 2023 budgets submitted for the August 16<sup>th</sup> hearing are still being reviewed; the same process will be used should items of concern surface.

**Meetings:**

The regular meeting for September 5<sup>th</sup> will be cancelled in observance of Labor Day. Advertisements will be sent.

The regular meeting for September 19<sup>th</sup> will be the only meeting in September unless a Special meeting is needed.

Treasurer Hitchcock shared that he plans to investigate the recent increase of interest rates and the impact it may have on the earnings generated on the monies which the County borrowed. A change of investment vehicles made be necessary; it is unlawful to borrow money to make money.



**Public Comment:**

Clarification was requested on the name of the person voted to be Chair of Budget Commission for the next term; August 1, 2022 through July 31, 2023:

Response: Geauga County Treasurer C. P. Hitchcock

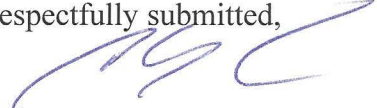
Clarification on items “tabled” and pending response for the Prosecutor’s Office

Response: Issuing of Records Request to Geauga County Park District

Reserve Fund request submitted by the Geauga County Park District.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the August 1, 2022 regular meeting at 10:53 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission

