

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, August 16, 2022 at 9:00 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 Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Deputy Auditor Ron Leyde Also Present: Chief Compliance Officer, Kate Jacob-McClain (virtually), Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditor and Chief Administrator ADP/DOIT Frank Antenucci, Deputy Auditors: Tammy Most, and Kristen Sinatra
Special Meeting advertised: 2023 Tax Budget Hearings & Regular Business
The option of virtual viewing was offered to the public.

Auditor Walder calls the 2023 Tax Budget Hearings to order at 9:01 a.m.

2023 Budget Hearings

Russell Park District

2023 BUDGET HEARINGS				
Russell Park District			9:00 a.m.	
			August 16, 2022	
Susan Skrovan, Fiscal Officer and Dennis Suhay, Chairman			attended the	
hearing representing Russell Park District				
	Estimated 1/1/2023 Unencumbered Cash Balance		\$	16,232.57
General Fund			Estimated Revenue	\$4,775.78
			Estimated Expense	\$13,250.00
		Estimated 12/31/2023 Cash Balance		\$7,758.35
Requested	\$4,048.48	Approved	\$4,775.78	
PLF 2023 est. updated revenue at 98% (All parks participate)				
	Estimated 1/1/2023 Unencumbered Cash Balance			\$50,567.38
Land Purchase (AKA: Park Levy Fund)			Estimated Revenue	\$0.00
			Estimated Expense	\$800.00
		Estimated 12/31/2023 Cash Balance		\$49,767.38
Requested	\$0.00	Approved	\$0.00	
Total millage for Tax Year 2022 (2023 Collection)				
0.00	Inside General Fund			
0.00	Outside Park	Park property is being leased by Geauga Park District?		
0.00	Total Mills			
	1.0 "New/Additional" Mill will yield \$299,000			

Local Government funds were placed in the incorrect line presumably these are instead Public Library Funds.

Motion made by Charles E Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Russell Park District totaling \$71,575.73

Voice vote: Three ayes. Motion carried.

Chester Township Park District

2023 BUDGET HEARINGS							
Chester Township Park District					9:10 a.m.		
					August 16, 2022		
Michael Colagiovanni, Fiscal Officer and Albert Parker, Chairman					attended		
the hearing representing Chester Park District							
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$	17,700.24		
	Estimated Revenue				\$14,720.00		
	Estimated Expense				\$24,687.00		
	Estimated 12/31/2022 Cash Balance				\$7,733.24		
Requested	\$13,992.00	Approved	\$14 720.00				
PLF 2023 updated revenue and split with all parks.							
Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$	-		
	Estimated Revenue				\$0.00		
	Estimated Expense				\$0.00		
	Estimated 12/31/2022 Cash Balance				\$0.00		
Requested	\$0.00	Approved	\$0.00				
Total millage for Tax Year 2022 (2023 Collection)							
0.00	Inside General Fund						
0.00	Total Mills						
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield \$412,100							

Overall, a well-executed budget.
Mr. Hitchcock urged Mr. Cologiovanni and Mr. Parker to spend the money listed in this budget by next year.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for Chester Township Park District totaling \$32,420.24

Voice vote: Three ayes. Motion carried.

Russell Township Citizen’s 511 Park District

2023 BUDGET HEARINGS				
Russell Township Citizens' 511 Park District				9:20 a.m.
				August 16, 2022
Perry Howland, Commissioner				attended the
hearing representing Russell Park District				
	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 11,830.00
General Fund		Estimated Revenue		\$6,719.78
		Estimated Expense		\$13,792.00
		Estimated 12/31/2023 Cash Balance		\$4,757.78
Requested	\$6,000.00	Approved	\$6,719.78	
	Allocation of Public Library Funds 98%			
	All parks factored in calulations for PLF using estimates provided for 2023 figures,			
Receiving \$2,000 from Township				
Total millage for Tax Year 2022 (2023 Collection)				
0.00	Inside General Fund			
0.00	Outside Park			
0.00	Total Mills			
	1.0 "New/Additional" Mill will yield \$299,000			

Mr. Walder asked if the Park was on the UAN system. Mr. Howland answered they are not on UAN system. Trying to get it implemented by next year

Mr. Hitchcock suggested expenditures need to be more in line with estimates. Mr. Howland acknowledged that a project they were planning to do this year will likely not happen. Mr. Howland said there is another bridge project they may be able to complete.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for Russell Township Citizen’s 511 Park District totaling \$18,549.78

Voice vote: Three ayes. Motion carried.

Geauga County Public Library

2023 BUDGET HEARINGS				
Geauga County Public Library				9:30 a.m. August 16, 2022
Lisa Havlin, Treasurer Kris Carroll, Director Joshua Hutchinson, Jake Yanchar, and Karen Delano attended the hearing representing Geauga Public Library				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 3,387,483.00	
	Estimated Revenue		\$9,580,256.32	
	*Estimated Expense		\$9,655,700.00	
	Estimated 12/31/2023 Cash Balance		\$3,312,039.32	
Requested	\$9,020,725.00	Approved	\$9,580,256.32	
2023 est. PLF revenue has been updated at 98 % collection				
*includes transfer out of \$500,000				
Debt Service Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$939,233.00	
	Estimated Revenue		\$1,078,263.00	
	Estimated Expense		\$1,399,900.00	
	Estimated 12/31/2023 Cash Balance		\$617,596.00	
Requested	\$1,078,263.00	Approved	\$1,078,263.00	
Combined debt payment = \$1,378,900.02				
401 Building & Repair Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$350,970.00	
	Estimated Revenue		\$0.00	
	Estimated Expense		\$20,000.00	
	Estimated 12/31/2023 Cash Balance		\$330,970.00	
Requested	\$0.00	Approved	\$0.00	
450 Capital Improvement Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$5,677,730.00	
	Estimated Revenue		\$80,000.00	
	Estimated Expense		\$0.00	
	Estimated 12/31/2023 Cash Balance		\$5,757,730.00	
Requested	\$80,000.00	Approved	\$80,000.00	
402 Building Repair Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$2,230,000.00	
	Estimated Transfer amt		\$375,000.00	
	Estimated Expense		\$375,000.00	
	Estimated 12/31/2023 Cash Balance		\$2,230,000.00	
Limit	\$7,447,827.00	YTD	\$2,605,000.00	trans from GF
10 year term starting 2023				
460 Chardon Capital Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$2,445,000.00	
	Estimated Transfer amt		\$125,000.00	
	Estimated Expense		\$0.00	
	Estimated 12/31/2023 Cash Balance		\$2,570,000.00	
Limit	\$15,000,000.00	YTD	\$2,570,000.00	trans from GF
10 year term starting 2023				
Total millage for Tax Year 2022 (2023 Collection)				
2.00	General Fund			
0.50	2017 Bond Levy			
2.50	Total Mills			

Mr. Walder was pleased with the information provided by the Library with regard to the capital reserve accounts. Conceptual plan expected for new/renovated Chardon facility in February 2023. Mr. Hitchcock advised the Library representatives to use the Capital Reserve funds for a project not just hold the funds indefinitely. Mr. Flaiz asked that they at least come with a plan for Chardon next year so that perhaps construction may begin in 2025.

Motion made by Charles E. Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for Geauga County Public Library totaling \$26,268,935.32

Voice vote: Three ayes. Motion carried.

City of Chardon

2023 BUDGET HEARINGS				
City of Chardon				9:45 a.m.
				August 16, 2022
Mark Iocofano, Heide Delaney and City Manager Randal Sharp				attended the
hearing representing City of Chardon.				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 1,154,554.00
	Estimated Revenue			\$8,906,746.00
	Estimated Expense			\$8,796,781.00
	Estimated 12/31/2023 Cash Balance			\$1,264,519.00
Requested	\$8,880,373.00	Approved	\$8,906,746.00	
UDLG updated with 2023 revenue				
Police Levy	Estimated 1/1/2023 Unencumbered Cash Balance			\$27,293.00
	Estimated Revenue			\$187,732.00
	Estimated Expense			\$195,700.00
	Estimated 12/31/2023 Cash Balance			\$19,325.00
Requested	\$187,732.00	Approved	\$187,732.00	
Fire and Ambulance	Estimated 1/1/2023 Unencumbered Cash Balance			\$528,837.00
	Estimated Revenue			\$1,208,712.00
	Estimated Expense			\$1,218,912.00
	Estimated 12/31/2023 Cash Balance			\$518,637.00
Requested	\$1,208,711.00	Approved	\$1,208,712.00	
Police Pension	Estimated 1/1/2023 Unencumbered Cash Balance			\$12,728.00
	Estimated Revenue			\$242,744.00
	Estimated Expense			\$240,000.00
	Estimated 12/31/2023 Cash Balance			\$15,472.00
Requested	\$242,744.00	Approved	\$242,744.00	
Special Assessments				
Budget reflects shade tree and street lighting. If these are special assessments, do we have proper resolutions?				
Total millage for Tax Year 2022 (2023 Collection)				
2.70	Inside General Fund			
0.30	Inside Police Pension			
4.00	Outside Police			
7.00	Outside Fire/EMS			
14.00	Total Mills			

The Budget Commission agreed the budget submission was well done and there are no issues.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for City of Chardon totaling \$28,736,402.00

Voice vote: Three ayes. Motion carried.

Village of Burton

2023 BUDGET HEARINGS				
Burton Village				10:00 a.m. August 16, 2022
Jennell Dalhausen, Fiscal Officer and Charles Boehnlein and Ruth Spanos				attended the
hearing representing Burton Village.				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 634,094.89
	Estimated Revenue			\$1,043,815.00
	Estimated Expense			\$1,266,854.00
	Estimated 12/31/2023 Cash Balance			\$411,055.89
Requested	\$1,033,000.00	Approved	\$1,043,815.00	
UDLG updated with 2023 revenue				
Fire Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$63,678.54
	Estimated Revenue			\$322,351.00
	Estimated Expense			\$385,000.00
	Estimated 12/31/2023 Cash Balance			\$1,029.54
Requested	\$322,351.00	Approved	\$322,351.00	
Auditor has certified a 4.75M Renewal Fire Levy for TY22CY23. Projected yield of \$118,832 at 100% collection.				
Police Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$159,536.47
	Estimated Revenue			\$487,000.00
	Estimated Expense			\$527,940.00
	Estimated 12/31/2023 Cash Balance			\$118,596.47
Requested	\$487,000.00	Approved	\$487,000.00	
Auditor has certified a 2M Renewal Police Levy for TY22CY23. Projected yield of \$58,209 at 100% collection.				
Road Improvement Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$5,127.64
	Estimated Revenue			\$213,021.95
	Estimated Expense			\$127,000.00
	Estimated 12/31/2023 Cash Balance			\$91,149.59
Requested	\$213,022.00	Approved	\$213,021.95	
Special Assessments				
Street lighting				
Total millage for Tax Year 2022 (2023 Collection)				
3.00	Inside General Fund			
7.00	Outside Fire			
2.00	Outside Police			
3.00	Road Improvement			
15.00	Total Mills			
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield:				\$31,600

Mr. Walder made note of the Fire Fund balance declining quickly. Ms. Dalhausen acknowledged this and said they are working with the Fire Company to rectify this problem. Mr. Hitchcock said the process becomes a bit of a “game” to show the ending balance so low. He asked if the equipment and facilities are owned by the Village or Fire Company. The Fire Company owns all, the Village does not own any of it.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for the Village of Burton totaling \$7,479,821.49

Voice vote: Three ayes. Motion carried.

Village of Aquilla

2023 BUDGET HEARINGS				
Aquilla Village			10:15 a.m. August 16, 2022	
Cheryl McNulty, Fiscal Officer and Mayor Richard Wolfe			attended the	
hearing representing Aquilla Village.				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$	68,800.92
	Estimated Revenue			\$40,184.00
	Estimated Expense			\$30,150.00
	Estimated 12/31/2023 Cash Balance			\$78,834.92
Requested	\$40,184.00	Approved	\$40,184.00	
Auditor has certified a 4M CE levy for TY22CY23. Projected to yield 6,915 at 100% collection.				
UDGL updated with 2023 est				
Road Levy	Estimated 1/1/2023 Unencumbered Cash Balance			\$1,757.68
	Estimated Revenue			\$10,140.00
	Estimated Expense			\$1,500.00
	Estimated 12/31/2023 Cash Balance			\$10,397.68
Requested	\$10,140.00	Approved	\$10,140.00	
Fire & EMS	Estimated 1/1/2023 Unencumbered Cash Balance			\$0.00
	Estimated Revenue			\$24,544.00
	Estimated Expense			\$24,544.00
	Estimated 12/31/2023 Cash Balance			\$0.00
Requested	24,544.00	Approved	\$24,544.00	
Resolution to reinstate collection - received 4-12-2022				
Debt Fund	No Debt			
Special Assessments				
2023 tax budget indicated you expect to collect \$4,000 in Street Light Assessments				
Does the Real Estate Department have the proper resolution?				
Total millage for Tax Year 2022 (2023 Collection)				
3.00	Inside General Fund			
1.00	Outside Current Expense			
4.00	Outside Streets & Roads			
5.30	Outside Fire & EMS			
13.30	Total Mills			
1.0 "New/Additional" Mill will yield \$4,700				

Mr. Walder acknowledged this (2022) is the first year of full inside millage due to the separation from Claridon Township. A correction needs to be made for revenue entry into Personal Property. The entry has been misplaced according to Ms. McNulty. He also suggested correcting the fund number for ARPA due to the attributes carried by each fund number. Mr. Hitchcock suggested the Road fund will be spending more than 1500. on plowing alone. Ms. McNulty said they will be getting bids soon and currently have no contract in place. Mr. Hitchcock questioned the cost of street lighting and Ms. McNulty said that is accurate. Mr. Flaiz questioned the plowing costs for plowing Aquilla Road. Mr. Wolfe asked whether the county would plow it for them. Mr. Flaiz said not without an agreement in place. It was suggested that a call be placed as soon as possible to the County Engineer’s office to get something in place.

Motion made by Charles E Walder, seconded by C. P. Hitchcock to approve the 2023 Tax Budget for the Village of Aquilla totaling \$270,086.72

Voice vote: Three ayes. Motion carried.

Burton Public Library

2023 BUDGET HEARINGS			
Burton Public Library			10:30 a.m. August 16, 2022
Becky Herrick, Fiscal Officer Dawn Tolchinsky, and K. Ringenbach		attended the	
hearing representing Burton Public Library.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 171,456.20
	Estimated Revenue		\$1,071,724.00
	Estimated Expense		\$978,042.96
	Estimated 12/31/2023 Cash Balance		\$265,137.24
Requested	\$981,865.33	Approved	\$1,071,724.00
2023 PLF estimated value; 98 % collection			
Debt Service	Estimated 1/1/2023 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2023 Cash Balance		\$0.00
Requested	\$0.00	Approved	\$0.00
No Debt at this time			
Total millage for Tax Year 2022 (2023 Collection)			
1.70	General Fund		
1.70	Total Mills		
No Rate Resolution - Berkshire BOE signs with school budget			
New/Add'l			
Value 1 mill	\$264,800		
Public Library Fund			
Mutual agreement between Geauga County Library and Burton Public Library was signed in April 2019			
5 year plan for capital improvements was submitted			

Mr. Hitchcock acknowledged that their budget submission was well done.

Motion made by C. P. Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for Burton Public Library totaling \$1,611,739.19

Voice vote: Three ayes. Motion carried.

Mr. Flaiz stepped out of the hearing at approximately 10:35.

West Geauga Recreation District

2023 BUDGET HEARINGS				
West Geauga Recreation District				10:45 a.m.
				August 16, 2022
Ed Curtis, fiscal officer				attended the
hearing representing West Geauga Recreation District				
	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 25,945.45
General Fund			Estimated Revenue	\$88,169.50
			Estimated Expense	\$97,000.00
		Estimated 12/31/2023 Cash Balance		\$17,114.95
Requested	\$96,069.50	Approved	\$88,169.50	
Auditor has certified a .2M renewal CE levy for TY22CY23. Projected to yield 89,965 at 100% collection.				
New territory revenue collection entered			Dbl entry HS/RB	
Total millage for Tax Year 2022 (2023 Collection)				
0.20	Outside General Fund			
0.20	Total Mills			
	1.0 "New/Additional" Mill will yield \$941,400			

Mr. Walder expressed gratitude as both a taxpayer and member of the Budget Commission for a budget the is well done.

Mr. Hitchcock questioned whether there are any issues now that Newbury Local School District territory is included in their district. Mr. Curtis reported no issues. He further reported no plans to expand the park.

Motion made by Charles E. Walder, seconded by Christopher P. Hitchcock to approve the 2023 Tax Budget for the West Geauga Recreation District totaling \$155,165.88

Voice vote: Two ayes. Motion carried.

Mr. Flaiz returned to the hearing at approximately 10:55am

Village of Middlefield

2023 BUDGET HEARINGS				
Middlefield Village				11:00 a.m. August 16, 2022
Nicholas Giardina, Fiscal Officer and Jessica Giardina and Leslie McCoy				attended the
hearing representing Middlefield Village.				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 512,024.00
	Estimated Revenue			\$1,789,026.00
	Estimated Expense			\$2,021,202.00
	Estimated 12/31/2023 Cash Balance			\$279,848.00
Requested	\$1,761,181.00	Approved	\$1,789,026.00	
Police Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$147,055.00
	Estimated Revenue			\$188,579.00
	Estimated Expense			\$218,100.00
	Estimated 12/31/2023 Cash Balance			\$117,534.00
Requested	\$188,579.00	Approved	\$188,579.00	
Ambulance Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$224,199.00
	Estimated Revenue			\$0.00
	Estimated Expense			\$71,300.00
	Estimated 12/31/2023 Cash Balance			\$152,899.00
Requested	\$0.00	Approved	\$0.00	
Auditor has certified a 1.45 EMS renewal levy for TY22CY23. Projected yield of 107,650 at 100% collection				
Debt Fund	No Debt			
Special Assessments				
No Special Assessments				
Total millage for Tax Year 2022 (2023 Collection)				
3.00	Inside General Fund			
0.00	Outside General			
1.45	Outside Ambulance			
2.00	Outside Police			
6.45	Total Mills			
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield				
				\$101,100.00

Mr. Hitchcock asked if they were indeed planning to spend over two million dollars from the General Fund in 2023. Mr. Giardina replied there are a few large projects planned for 2023 so it is his expectation that the funds will indeed be spent.

Motion made by James R. Flaiz, seconded by Charles E Walder to approve the 2023 Tax Budget for Middlefield Village totaling \$19,476,496.00

Voice vote: Three ayes. Motion carried.

East Geauga Fire District

2023 BUDGET HEARINGS				
East Geauga Fire District				11:00 a.m. August 16, 2022
Nick Giardina, Fiscal Officer and Jessica Giardina, Accounts Payable				attended the
hearing representing East Geauga Fire District				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 559,376.52
	Estimated Revenue			\$664,408.00
	Estimated Expense			\$861,056.00
	Estimated 12/31/2023 Cash Balance			\$362,728.52
Requested	\$646,750.00	Approved	\$664,408.00	
Taxes at 95% in budget at Fiscal Officer's preference				
TVLR Reduction for 2022. Estimated to be eliminated by 2024.				
Capital Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$0.00
	Estimated Revenue			\$0.00
	Estimated Expense			\$0.00
	Estimated 12/31/2023 Cash Balance			\$0.00
Requested	\$0.00	Approved	\$0.00	
2023 TVLR Estimate is \$17,538.00				
Total millage for Tax Year 2022 (2023 Collection)				
2.80	Fire - 2014			
1.00	Fire - 2016			
3.80	Total Mills			
Millage Value	\$ 186,100			

Mr. Giardina answered the question that this is a private fire company as opposed to a public fire company. They are essentially a “pass through” entity. He added that he has been given full access to the financial records and the relationship between them is a good working relationship. The expenses are projected to climb so the current contract is only an annual contract until 2024, at which time they will re-evaluate and discuss the possibility of a levy. At that point they will also decide whether to move to a multi-year contract.

Motion made by Christopher P Hitchcock, seconded by James Flaiz to approve the 2023 Tax Budget for East Geauga Fire District totaling \$1,223,784.52

Voice vote: Three ayes. Motion carried.

Village of South Russell

2023 BUDGET HEARINGS				
South Russell Village			11:20 a.m. August 16, 2022	
Danielle Romanowski, Fiscal Officer, Mayor William Koons, and Council Members: Christopher Berger and Michael Carroll attended the hearing representing South Russell Village.				
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 202,638.00	
	Estimated Revenue		\$1,377,914.00	
	Estimated Expense		\$1,415,251.00	
	Estimated 12/31/2023 Cash Balance		\$165,301.00	
Requested	\$1,352,699.00	Approved	\$1,377,914.00	
Police/Safety Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$290,498.00	
	Estimated Revenue		\$1,557,262.00	
	Estimated Expense		\$1,694,263.00	
	Estimated 12/31/2023 Cash Balance		\$153,497.00	
Requested	\$1,557,262.00	Approved	\$1,557,262.00	
Operating Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$348,515.00	
	Estimated Revenue		\$256,967.00	
	Estimated Expense		\$433,943.00	
	Estimated 12/31/2023 Cash Balance		\$171,539.00	
Requested	\$256,967.00	Approved	\$256,967.00	
Road & Bridge Levy	Estimated 1/1/2023 Unencumbered Cash Balance		\$31,346.00	
	Estimated Revenue		\$238,253.00	
	Estimated Expense		\$250,000.00	
	Estimated 12/31/2023 Cash Balance		\$19,599.00	
Requested	\$238,253.00	Approved	\$238,253.00	
2022-50 Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$500,000.00	
	Estimated Transfer amt		\$0.00	
	Estimated Expense		\$0.00	
	Estimated 12/31/2023 Cash Balance		\$500,000.00	
Term: 2 years beginning CY22-24				
Maximum	\$500,000.00	YTD	\$500,000.00	trans from Income Tax Fund
2022-51 Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$100,000.00	
	Estimated Transfer amt		\$0.00	
	Estimated Expense		\$100,000.00	
	Estimated 12/31/2023 Cash Balance		\$0.00	
Term: 6 years beginning CY22-27				
Maximum	\$600,000.00	YTD	\$100,000.00	trans from Income Tax Fund
Debt Fund	No Debt			
Total millage for Tax Year 2022 (2023 Collection)				
3.00	Inside General Fund			
4.20	Outside Operating			
4.75	Outside Police			
1.50	Outside Roads & Bridges			
13.45	Total Mills			

Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield: \$181,200

Mr. Walder expressed appreciation for the transfer details provided with the budget. There is a possibility they will need to replace their salt dome in the next year or so. The Council is weighing their options currently as repairing the current structure is no longer a viable option. This project is not in the 2023 budget.

Motion made by James Flaiz, seconded by Charles E. Walder to approve the 2023 Tax Budget for South Russell Village totaling \$8,146,265.00

Voice vote: Three ayes. Motion carried.

Geauga County Park District

2023 BUDGET HEARINGS				
Geauga County Park District				11:35 a.m. August 16, 2022
John Oros, Matthew McCue, Howard Bates, and John Slagter, Legal Counsel and Jennifer Pae, Treasurer -attended the hearing representing Geauga County Park District.				
	Estimated 1/1/2023 Unencumbered Cash Balance			\$ 834,829.00
General Fund		Estimated Revenue		\$6,899,575.00
		Estimated Expense		\$7,258,920.00
	Estimated 12/31/2023 Cash Balance			\$475,484.00
Requested	\$6,899,575.00	Approved	\$6,899,575.00	
	Estimated 1/1/2023 Unencumbered Cash Balance			\$2,548,951.00
Land Improvement - Construction Fund Q41		Estimated Revenue		\$50,000.00
		Estimated Expense		\$1,500,000.00
	Estimated 12/31/2023 Cash Balance			\$1,098,951.00
Requested	\$50,000.00	Approved	\$50,000.00	
	Estimated 1/1/2023 Unencumbered Cash Balance			\$0.00
Retirement Reserve Fund RRA		Estimated Revenue		\$0.00
		Estimated Expense		\$0.00
	Estimated 12/31/2023 Cash Balance			\$0.00
Requested	\$0.00	Approved	\$0.00	
Capital Reserve	Estimated 1/1/2023 Unencumbered Cash Balance			\$29,223.00
		Estimated Revenue		\$0.00
		Estimated Expense		\$29,000.00
	Estimated 12/31/2023 Cash Balance			\$223.00
Requested	\$0.00	Approved	\$0.00	
K-9 Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$78.00
		Estimated Revenue		\$400.00
		Estimated Expense		\$400.00
	Estimated 12/31/2023 Cash Balance			\$78.00
Requested	\$400.00	Approved	\$400.00	
2-2022 Reserve Fund	Estimated 1/1/2023 Unencumbered Cash Balance			\$91,060.00
		Estimated Transfer amt		\$0.00
		Estimated Expense		\$0.00
	Estimated 12/31/2023 Cash Balance			\$91,060.00
Limit		YTD	\$0.00	
Total millage for Tax Year 2022 (2023 Collection)				
0.70	1986	Last collection year - 2026		
0.90	2000	Last collection year	2040 renewed w/reduction to begin 2021	
1.00	2013	Last collection year - 2033		
2.60	Total Mills			
Based on Tax Year 2021 (2022 Collection) values, 1.0 "New/Additional" Mill will yield				
				\$3,601,013

Mr. Walder began asking whether the budget was created using UAN or through a spreadsheet. Ms. Pae acknowledged the submitted budget was not generated using UAN but instead she used Excel to generate the budget spreadsheet. Much discussion ensued regarding concerns surrounding the use of spreadsheets, including the error which occurred last year. Mr. Walder went on to point out a discrepancy in the 2023 submitted budget from what had previously been submitted in 2022 as actual 2020 figures. Ms. Pae said the numbers submitted for actual 2020 are currently being audited but have not released to the public. However, with the help the State Auditor as well as James G. Zupka, an independent auditor, the numbers were provided. Mr. Walder acknowledged, an audit may change figures from time to time, but in this case, the number that has changed is the amount of revenue that the Auditor's office gave the Park District in 2020. Mr. Walder questioned why that amount would have changed due to an audit? If there is an explanation for the change, the person, or persons, who authorized the change should be here to explain it.

The discussion then moved to the creation of the Capital Reserve account. It was questioned whether counsel was used to set these up. Ms. Pae said that counsel was used. Mr. Slagter declined to reply as to whether the counsel was provided by him citing attorney client privilege. Mr. Walder went on to reference RC 5705.13(c) and the requirements necessary to create a Capital Reserve Fund. The submission by the Park District did not satisfy the requirement(s) of: a maximum amount, a term, and a stated fund that will fund the reserve account. Separately, the purpose of the fund in the resolution did not align with what was entered in the Park Board's minutes. The Budget Commission communicated to the Park Board after their meeting on June 29th that there were issues with the fund and their request for a new certificate would be tabled and the matter was referred to legal counsel. However, the 2023 Budget submission includes 1.3 million in this Fund.

Additionally, the Park Board's resolution dated June 22nd includes an appropriation from this fund before the funds had been certified by the Budget Commission.

Mr. Flaiz went on to question the legality of the Park District even having a reserve fund. Pursuant to RC 5705.13(c) reading from a legal opinion that states that the statute talks about "taxing subdivisions" being permitted to create these funds, but says nothing of "taxing units" being permitted. The Park District is a taxing unit, not a taxing subdivision.

The final issue is the question of reasonableness. The message of the Park District has been that closing parks will be necessary due to the Budget Commission's withholding of 1.9 million dollars last year. However, the submitted budget contained the creation of a Reserve Fund funded with 1.3 million dollars to acquire additional park land. Additionally, not only were no parks closed but an additional park was opened. Ms. Pae said the reserve fund was funded with "one time" money, largely from wetland mitigation. Mr. Walder stated that any money that hits the public depository is all subject to need. If donations or "one time" monies are received, it is up to the Budget Commission to test whether those donations negate the need to collect additional tax dollars.

Mr. Hitchcock addressed Mr. Oros regarding the creation of a reserve fund which was not lawful and was funded with 1.3 million dollars. He additionally addressed Ms. Pae's comment that it was 'only sixty nine hundred dollars'. The treasurer's office works hard to collect every penny so sixty nine hundred dollars is not insignificant. We must represent all 95,000 taxpayers Mr. Oros. You need to allow public comment at your meetings. Mr. Oros said he represents a board. Mr. Hitchcock challenged him to lead and tell the board to allow public comment.

He then asked what the Board's recommendation is. Mr. Flaiz said it appears the Park Board has received bad advice from legal counsel regarding the creation of this reserve account. Mr. Walder asked if the Board received any communication of caution from anyone regarding the reserve fund. Ms. Pae replied "no".

Mr. McCue wanted to let the Commission know that there are many infrastructure projects that are critical to the Park operation and a portion of the 1.3 million funds will be used for these improvements. Mr. Flaiz acknowledged Mr. McCue and all the employees from him on down who do an outstanding job on behalf of the taxpayers of this county. He wanted to make it plain that he and the Commission generally are in favor of the Parks. The problem is the way they manage and budget their funds. He went on to state that the Commission has reduced many other entities within the county including: MRDD, Mental Health, and JFS without months of articles in the paper. Mr. Walder proposed finally to give the matter some more time and provide the Park District with the documents they have requested. Then reconvene once the Park District has had a chance to

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review. Mr. Walder advised that perhaps if the Board decided to allow public comment throughout the year it may help to give the Board a bit more exposure to public criticism.

Motion made by James Flaiz, seconded by Charles E. Walder to table the 2023 Tax Budget hearing for Geauga Park District and reconvene on August 31, 2022 at 9:00am.

Voice vote: Three ayes. Motion carried.

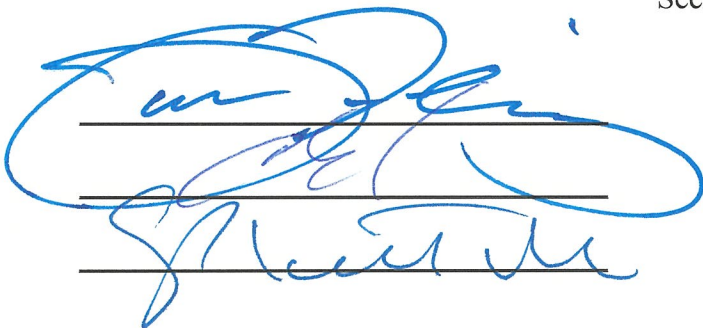
The hearing was then opened for public comment.

Mr. Dave Pardington wanted to reference Ms. Pae's comment that the Park Board did not receive any communication cautioning them about creating the Reserve account. He sent a registered letter to the Park Board and Ms. Pae on the week of July 4th expressing concern. The letter suggested the Park Board get further confirmation from the Budget Commission as to the what the statute requires to create the fund. Mr. Pardington stated he received no communication in response to his letter from either the Board or Ms. Pae. He agreed to provide the Commission with a copy of the letter. The Commission requested a copy of the letter from Mr. Pardington.

Being no further business to conduct it was moved by C.P Hitchcock, to adjourn the hearing at 1:02 p.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

A large, stylized handwritten signature in blue ink, likely belonging to Charles E. Walder, is written over three horizontal lines.