

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, August 31, 2022 at 9:01 a.m. in the Auditor's Conference Room at 231 Main Street, Chardon, Ohio. The option of virtual viewing was offered to the public.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Geauga County Treasurer C. P. Hitchcock, Chief Compliance Officer, Kate Jacob-McClain. Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors: Tammy Most, and Kristen Sinatra

Special Meeting advertised: Reconvene 2023 Tax Budget Hearings & Regular Business

Geauga Park District – 2023 Tax Budget Discussion:

Auditor Walder began by asking whether the Treasurer's comments at their most recent Park Board meeting were representative of the Board or were they reflective of the Treasurer alone. Mr. Oros replied the comments were not representing the Board's views.

Regarding the budget numbers, Mr. Walder continued, the adjustment of 6290.00 was a variance that has been through the audit process in the Auditor's Office. The revenue correction had to be done because the State was requiring the reporting to reflect the gross amount with the fees.

Moving on to the expenditures in the General Fund from 2021 to 2022, and the question of why the number has increased significantly. Mr. Oros answered that there were a number of projects planned for that time. Mr. Walder asked why then the amount in 2023 was projected at only 4.9% decrease. Mr. McCue answered that there are some large projects including stream restoration funded largely by grant monies. Mr. Walder remained with the question as to why the expenses seemed to rise across all funds. He then went on to ask whether the costs may have risen due to the separation of the Park District from the county. Mr. Oros agreed that it is reasonable to assume that some of this increase is due to the park separating from the county.

Mr. Walder went on to acknowledge the Park Board's rescinding of their resolution to create the capital reserve fund. With that, the monies budgeted into that fund will revert back to the General Fund. Which in turn, means those monies are considered unencumbered cash. He went on to explain that assuming these numbers are correct, the carry over balances in this budget are too low to cover expenditures in the first quarter. The funds will be necessary as carry over to continue operations in the first quarter of the year until tax revenue arrives.

Further, Mr. Walder wanted to request that the Park Board considers the cost of the separation on the taxpayers, and propose the Board considers the option to return to the county. Otherwise, the increased expenses will most likely continue.

Additionally, Mr. Walder wanted to point out since the Treasurer's comments at the recent Park District Board meeting were not endorsed by the Board, the comments are considered public comment. This is concerning as the resident taxpayers are not permitted to comment at these meetings.

Mr. Hitchcock stated that the budget is continuing to not accurately reflect the ending carry over balances. He directed his message to Mr. Oros and said the budget needs to be honest.

Mr. Flaiz expressed concern over the public record requests that have not been responded to by the Park District. He stated his office requested some public records on August 25th and have followed up twice since then and have yet to receive a response. The request was for emails from 3rd parties, not privileged information. Mr. Flaiz offered to extend the meeting until 4:00 pm today so the requests may be fulfilled. Mr. Oebker responded by saying he was encouraged by the display of cooperation by the Budget Commission. He went on to say there have been some technical issues obtaining the emails. In contrast, Mr. Flaiz pointed out his office has satisfied all of the Park District's record requests.

Mr. Flaiz went on to propose a motion that gives the Park District until noon on September 9th to fulfill the outstanding record requests or the Budget Commission will authorize the Prosecutor's Office to file a complaint with the Court of Claims. Mr. Oebker said he would cooperate fully with Mr. Flaiz' office to complete this request.

Motion made by James Flaiz, seconded by Charles E. Walder, to allow the Park District until noon on September 9th to fulfill all outstanding public records requests made by the Prosecutor's Office or the Budget Commission authorizes the Prosecutor's Office to file a complaint against the Park District with the Court of Claims.

Voice vote: Three ayes. Motion carried.

Mr. Flaiz stated he felt it would be unfair to withhold funds from the Park District at this time. He felt it may take a few years to get the district's numbers in order.

2023 BUDGET HEARINGS			
Geauga County Park District			11:35 a.m. August 16, 2022
John Oros, Matthew McCue, Jolene Carnabucci, and Jon Oebker, Legal Counsel and Jennifer Pae, Treasurer -attended the hearing representing Geauga County Park District.			
General Fund	Estimated 1/1/2023 Unencumbered Cash Balance		\$ 834,829.00
	Estimated Revenue		\$6,899,575.00
	Estimated Expense		\$7,258,920.00
	Estimated 12/31/2023 Cash Balance		\$475,484.00
<i>Requested</i>	\$6,899,575.00	<i>Approved</i>	\$6,899,575.00
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Land Improvement - Construction Fund Q41	Estimated 1/1/2023 Unencumbered Cash Balance		\$2,548,951.00
	Estimated Revenue		\$50,000.00
	Estimated Expense		\$1,500,000.00
	Estimated 12/31/2023 Cash Balance		\$1,098,951.00
<i>Requested</i>	\$50,000.00	<i>Approved</i>	\$50,000.00
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Retirement Reserve Fund RRA	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
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00
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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
<i>Requested</i>	\$0.00	<i>Approved</i>	\$0.00
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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
<i>Requested</i>	\$400.00	<i>Approved</i>	\$400.00
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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
<i>Limit</i>		<i>YTD</i>	\$0.00
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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

Motion made by Charles E. Walder, seconded by C. P. Hitchcock, to approve the 2023 Tax Budget for Geauga Park District totaling \$10,363,056.00

Voice vote: Three ayes. Motion carried.

The public was then asked if they had any comments. No response was made.

Regular Business

Prior Minutes

Motion by C. P. Hitchcock, seconded by James Flaiz, to approve the minutes of the August 15, 2022, special session.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Charles E. Walder, to approve the minutes of the August 16, 2022, special session.

Voice vote: Three ayes. Motion carried.

Russell Township – Amendment #3

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

Special Revenue Funds

Increase #2081 Police Levy Fund other source revenue 5,302.68, from \$369,810.15 to 375,112.83
Creation of Fund# 2905 – OneOhio Cpioid Fund – other source revenue 1,605.51 from 0.00 to 1,605.51

<u>New Special Revenue Funds Total:</u>	<u>\$10,651,491.86</u>
New 2022 Certificate Total:	\$15,476,229.72

Voice vote: Three ayes. Motion carried.

Hambden Township – Amendment #2

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

Special Revenue Funds

Increase Fund# 2273 – ARPA Fund – other source revenue 1972.19 from 494,006.00 to 495,978.19
Creation of Fund# 2903 – OneOhio Cpioid Fund – other source revenue 340.79 from 0.00 to 340.79

<u>New Special Revenue Funds Total:</u>	<u>\$2,752,513.21</u>
New 2022 Certificate Total:	\$3,933,410.22

Voice vote: Three ayes. Motion carried.

Claridon Township – Amendment #3

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

Special Revenue Funds

Increase #2274 ARPA Fund – other source revenue 150,917.87 from 600.10 to 151,517.97

<u>New Special Revenue Funds Total:</u>	\$2,326,801.34
New 2022 Certificate Total:	\$2,926,169.22

Voice vote: Three ayes. Motion carried.

Munson Township – Amendment #3

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

General Fund

- *Balance adjustment; beginning unencumbered cash balance (957.30)
- *Decrease Other-other source revenue (receipts reallocation) of (4,542.70)

Increase to Other – other source revenue 35,000.00 from 66,132.30 to 101,132.30
Net adjustment: \$29,500.00

Special Revenue Funds

- *Recharacterizing #2902 - \$957.30 Balance adjustment; beginning unencumbered cash balance.
- *Reallocating #2902 receipts other source revenue 4,542.70 from 0.00 to 4,542.70

Increase #2273 ARPA Fund – other source revenue 349,319.66 from 0.00 to 349,319.66
Net adjustment: \$354,819.66

New General Fund Total:	\$1,113,278.98
New Special Revenue Funds Total:	\$4,062,048.60
New 2022 Certificate Total:	\$5,375,327.58

* **Audit directed:** Recharacterizing funds received for the purpose of “scholarships” from the General Fund into a new (approved) Special Revenue Fund #2902 Scholarships; funds identified for a restricted purpose – totaling \$5,500.00 for certification.
 Fund balance adjustment of \$957.30 reducing GF and Increasing Scholarships Fund.
 Receipt reallocation in the amount of \$4,542.70 from GF to Scholarships Fund in other source revenue. Net adjustment to Certificate – unchanged.

Voice vote: Three ayes. Motion carried.

Geauga County Health District

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

Supplemental Appropriations

Board of Health Fund 6002 – Contract Services	\$100,000.00	
Board of Health Fund 6002 – Other-other Exp.	<u>\$ 15,000.00</u>	
	\$115,000.00	New total unappropriated \$1,320,037.36

Food Service Fund 6005- Other Exp.	\$ 15,000.00	New total unappropriated \$ 137,104.52
Sewage Fund 6023 -Other Exp.	\$ 15,000.00	New total unappropriated \$ 1,198,894.41
For Sale of Prop Fund 6037 – Other Exp.	\$ 15,000.00	New total unappropriated \$ 235,258.65

Voice vote: Three ayes. Motion carried.

Tabled Items:

Geauga Park District – 6/29/2022 Motion to Table pending legal review.

Resolution 2-2022 Land acquisition (reserve) fund, term: tbd, amount: tbd.

Action Taken by the Board of Park Commissioners of Geauga Park District

On August 24, 2022 - Resolution 7-2022 was executed by the Board of Park Commissioners of Geauga Park District which rescinds Resolution No.2-2022 and requests an amended Certificate of Estimated Resources.

As the original resolution was “Tabled” action was not taken by the Budget Commission. The Certificate of Estimated Resources dated February 22, 2022 (Amendment #1) was not changed.

As stated in Resolution 7-2022, the Treasurer will request funds to be certified. No change was requested at this time.

Motion by Charles E. Walder, seconded by C. P. Hitchcock, to acknowledge receipt of the Park Board’s resolution to rescind resolution 2-2022 which requested an amended certificate of estimated resources:

Voice vote: Three ayes. Motion carried.

Mr. Walder wanted to acknowledge the Budget staff as well as Kristen Rine for their work this budget season but also wanted to mention the work of Ron Leyde, Pam McMahon, Kate Jacob McClain, and Frank Antenucci.

Letter to the Townships, Villages, Municipalities & Special Districts

Motion by James Flaiz, seconded by Charles E. Walder to send 2023 Budget Season acknowledgement letter of performance.

Voice vote: Three ayes. Motion carried.



Geauga County Budget Commission
Christopher P. Hitchcock, Chairman
James R. Flaiz, Vice Chairman
Charles E. Walder, Secretary

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August 31, 2022

SENT VIA EMAIL

Re: 2023 Budget Hearing

To: All Geauga County Townships and Villages who participated in the 2023 Budget Hearings

On behalf of the Budget Commission and budget staff we want to thank you for the hard work and effort put into preparing your 2023 Budget. Your efforts resulted in one of the most productive and efficient budget hearing processes that we have witnessed, thus far.

Our goal is to make the Fiscal Officers and Treasurers better equipped to do their job for having met with the Budget Commission each year.

As we continue to strive to make government more efficient, transparent, and effective in our roles we appreciate seeing the same efforts from those entities with which we work. Looking to next year we are reviewing our processes. We are not where we want to be, and there is always room for improvement. However, acknowledging success is also important.

Congratulations on a job well done!

Respectfully,

Christopher P. Hitchcock, Chairman

James R. Flaiz, Vice Chairman

Charles E. Walder, Secretary

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Public Comment: No response.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the special meeting at 10:06 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

