

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, October 3, 2022 at 10:00 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 Flaiz, and Geauga County Chief Deputy Treasurer Caroline Mansfield, representing Geauga County Treasurer C. P. Hitchcock.
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors Tammy Most, and Kristen Sinatra

Meeting was advertised: Regular Business
Virtual attendance offered.

Prior Minutes

Motion by Charles E. Walder, seconded James Flaiz to approve the minutes of the September 14, 2022 - Special meeting.

Voice vote: Three ayes. Motion carried

2022/2023 School Amended Certificate

Kenston LSD – 2022/2023 Amendment #1
Motion by James Flaiz, seconded Caroline Mansfield, to amend the Kenston LSD Official Certificate of Estimated Resources for the 2022/2023 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.

	New Fund Totals	Net change over (under) their 2/22/2022 Original Certificate	
General Fund	50,648,827.78	1,424,239.88	in the beginning balances
		2,384,462.00	in other source revenue
Special Revenue Funds	3,590,633.22	31,716.81	in the beginning balances
		1,618,716.41	in other source revenue
Debt Service	7,408,877.49	(291,341.21)	in the beginning balances
Capital Project Funds	1,215,077.91	(103,922.09)	in the beginning balances
		97,000.00	in other source revenue
Enterprise Funds	1,763,356.47	398,356.47	in the beginning balances
Internal Service Funds	11,147,848.35	(487,151.65)	in the beginning balances
		350,000.00	in other source revenue
Fiduciary Funds	102,535.15	9,535.15	in the beginning balances
		5,000.00	in other source revenue
New Total – All Funds	75,877,156.37		
Net Change over original certificate		5,436,611.77	

Voice vote: Three ayes. Motion carried

Berkshire Local School District 2022/2023 - Amendment #2

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Berkshire LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase ESSER Grant 339,340.44 other source revenue from 309,685.88 to 649,026.32
Increase Idea Part B 305,881.52 other source revenue from 0.00 to 305,881.52

Net Adjustment: \$645,221.96

New Special Revenue Fund Total:	\$ 2,163,569.12
New 2022/2023 Certificate Total:	\$30,415,105.45

Voice vote: Three ayes. Motion carried.

2022 Amendments

Parkman Township Amendment #3

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

Special Revenue Fund

Increase Fund 2273 ARAP other source revenue 217,963.27 from 0.00 to 215,000.00

New Special Revenue Fund Total:	\$2,420,318.61
New 2022 Certificate Total:	\$3,117,918.88

Voice vote: Three ayes. Motion carried.

Chester Township – Amendment #6

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

Special Revenue Fund

Increase Fund #2283 Fire, Rescue, Ambulance & EMS -FEMA Grant other source revenue 142,020.33 from 0.01 to 142,020.34

New Special Revenue Fund Total:	\$12,459,702.87
New 2022 Certificate Total:	\$14,222,914.71

Voice vote: Three ayes. Motion carried.

Russell Township – Amendment #4

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

Special Revenue Fund

FEMA Fire Grant Fund #2902 increase other source revenue 3,399.38 from 0.00 to 3,399.38

<u>New Special Revenue Fund Total:</u>	<u>\$10,654,891.24</u>
<u>New 2022 Certificate Total:</u>	<u>\$15,479,629.10</u>

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #16

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

Enterprise Funds

Increase 5002 Water Resources other source revenue 80,105.31 from 7,423,840.68 to 7,503,945.99

Capital Project Funds

Increase 4027 Transportation Cap. Grant other source revenue 25,000.00 from 174,896.00 to 199,896.00

<u>New Enterprise Funds Total:</u>	<u>\$ 21,674,399.33</u>
<u>New Capital Project Fund Total:</u>	<u>\$ 23,406,219.27</u>
<u>New 2022 Certificate Total:</u>	<u>\$226,962,015.10</u>

Voice vote: Three ayes. Motion carried.

General Discussion:

Geauga Park District – Records Request

Prosecutor Flaiz will investigate the status of the motions which were made (4-4-2022 & 8-31-2022) requesting records from the Geauga Park District. He will provide an update at the next scheduled meeting.

Annual Rate Resolutions:
Townships, Villages, Municipalities, Parks, Libraries, and Special Districts:
Motion by James Flaiz, seconded Caroline Mansfield, accepting the Original 2023 reviewed
Resolution Accepting The Amounts And Rates As Determined By The Budget Commission and Authorizing the Necessary Tax Levies And Certifying Them To The County Auditor, form GCA-003.

Voice vote: Three ayes. Motion carried.

In accordance with ORC 5705.34 the deadline for the executed form to be submitted to the County Auditor is prior to the 1st day of October (each year). All taxing districts resolutions were returned/executed and vetted on or before by the deadline.

Electronic notification will be sent to all entities confirming receipt and acceptance. The same process will be completed upon receipt of Amended (GCA-003A) resolutions, which will include the passage of the applicable levies on the November 8, 2022, General Election, ballot impacting tax year 2022 collection year 2023.

Rate Resoultion Checklist Tax Year 2022 (2023 Collection)	
VILLAGES	RECEIVED
Aquilla	9/13/2018
Burton	9/14/2018
Chardon	9/14/2018
Middlefield	9/20/2018
South Russell	9/13/2018
Hunting Valley	n/a
TOWNSHIPS	RECEIVED
Auburn	9/21/18
Bainbridge	9/11/18
Burton	9/22/18
Chardon	8/17/18
Chester	8/28/18
Claridon	8/17/18
Hambden	8/18/18
Huntsburg	8/21/18
Middlefield	9/26/18
Montville	9/6/18
Munson	8/23/18
Newbury	8/25/18
Parkman	9/25/18
Russell	8/18/18
Thompson	8/21/18
Troy	8/16/18
REC/SPECIAL DI:	RECEIVED
Geauga Park	9/8/2018
W. G. Joint Rec.	08/18/18
E. Geauga Fire Dist	9/20/2018
LIBRARIES	RECEIVED
Geauga	on Geauga County's resolution
Burton	on Berkshire LSD's resolution
GEAUGA COUNT	RECEIVED
	9/29/18

No Levies Currently / No Resolution	
Chester Park	No levy
Russell Park	No Levy
Thompson Park	No Levy

Reserve Funds:

Auditor Walder explained that as the use of Reserve Funds increases among taxing districts within the county, procedures will need to be reviewed.

Motion by James Flaiz, seconded by Caroline Mansfield, to adopt guidelines for maintaining and/or renewing Reserve Funds.

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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September 30, 2022

RE: Guidelines for Reserve Fund maintenance/renewal

Current Reserve Funds:

1. When an updated reserve study is completed on a currently active reserve fund, the annual deposit amount recommended in the study may be inaccurate if the funds have not been spent as predicted in the current year.
2. If this is the case, and the amount left in the fund is more than what was previously submitted, the annual deposit amount may be adjusted to reflect the corrected amount of the annual deposit. The term remains the unchanged.
3. The Trustees will make a resolution accepting the updated study and adopt the recommendations via Resolution. Request assistance from the APA with the language if necessary.
4. Adjust the recommended deposit for the upcoming year to coincide with the balance in the fund at YE. I.e. If the YE balance is higher than what was listed in the study reduce the deposit amount in the upcoming year to account for the difference.
5. Document all adjustments for audit purposes.

New Motor Vehicle Reserve funds

1. Recommend creating a department specific Motor Vehicle Reserve Fund via Resolution, do not use the Capital Reserve Fund(s) already created.
2. Recommended term of 10 years.
3. Annual deposit amounts based on each Department's needs. Amounts to be reviewed/adjusted yearly.
4. If a vehicle is traded in or sold during the term of the reserve fund, the proceeds should be receipted back into the fund of origin, not the reserve fund.
5. Document all adjustments for audit purposes.

Also discussed:

Renewing Reserve Funds once the term expires: BOT Resolution to close expired fund and begin a new fund.

Retirement Reserve Accounts: start with worst case scenario and determine the schedule of deposits based on that.

Approved 10/3/2022 by Budget Commission

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

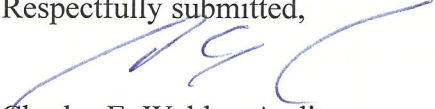
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Web site: <http://www.auditor.co.geauga.oh.us> Email: auditor@co.geauga.oh.us

Public Comment:

A request for clarification of the name of one of the entities which presented revenue for certification.
Response: Kenston LSD.

Being no further business to conduct, Ms. Mansfield moved to adjourn the October 3, 2022 regular meeting at 10:15 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

