

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, December 5, 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 Treasurer C. P. Hitchcock

Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra

Meeting was advertised: Regular Business
Virtual attendance was available.

Berkshire Local School District 2022/2023 - Amendment #3

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

Special Revenue Fund

Decrease #507 ESSERs other source revenue (1005.81) from 649,026.32 to 648,020.51

Capital Projects Fund

Increase #04 Construction Fund other source revenue 24,882.07 from 14360.56 to 39,242.63

Increase #070 Capital Projects other source revenue 179,177.5 from 24,000 to 203,177.50

~Net Adjustments: \$204,059.57

New Special Revenue Fund Total:	\$ 2,162,563.31
New Capital Projects Fund Total:	\$ 2,626,265.25
<u>New 2022/2023 Certificate Total:</u>	<u>\$ 30,637,519.77</u>

Voice vote: Two ayes. Motion carried.

Geauga County – Amendment #19

Motion by James Flaiz, seconded Charles E Walder, to not amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Debt Service Funds

Increase #3000 Bond Retirement Transfer In revenue 125,000 from 108,828.05 to 233,828.05

Enterprise Funds

Increase #5002 Sewer other source revenue 28,279.79 from 7,503,945.99 to 7,532,225.78

Increase \$5003 Water other source revenue 10,685.55 from 1,364,000 to 1,374,685.55

Amendment #18 2022 Certificate Total: \$ 240,385,997.83 Unchanged

Voice vote: Two ayes. Motion carried.

Christopher P Hitchcock arrive at 10:04 and he abstained from the vote.

The Budget Staff was directed to send the revenue certificates back to the county Budget & Finance Manager stating the need for additional information sharing that in the future, a knowledgeable representative should attend the meeting when they are requesting revenue certification. Communication to be sent via email.

Correction from November 21st and 28th draft minutes

In the draft minutes of the figures for the County revenue certifications for Amendment #18 an incorrect number for the previous balance was erroneously stated.

Capital Projects

Increase #4002 Engineer Road & Bridge Real Property Tax and Homestead revenue 178,861.79, from 3,464,469. to 3,643,330.79

Not 3,090,179.28 as previously documented.

Reserve Fund Review tabled from November 21st meeting**Geauga Public Health Department**

Geauga Public Health has submitted resolution(s) 2022-11 and 2022-12 for creating (2) two Reserve Accounts. Form(s) GCA-037 have been created for each request. Acknowledgement of approval will be noted in the minutes and form(s) GCA-037 with the approval date will be sent to the tax district. There will be additional pages added to the taxing district's budget folder and hearing documents so that the reserve accounts may be reviewed annually. Additionally, the Department may need to produce updated reports to support the cap amount of the Fund being adjusted.

Ordinance 2022-11 Capital Projects, 5 year term \$300,00.00 total beginning 2022**Ordinance 2022-12 Employee pmt fund, 5 year term, \$300,000 total beginning 2022**

Mr. Leyde shared that the Health Department was going to reach out to their counsel and apply to the State for the creation of the funds. The Board of Health provided the documentation only for reference as they are in the preliminary stages of establishing the funds.

No action is required of the Budget Commission at this time.

Geauga Park District

Question from November 28th meeting of whether the Park District wanted to appropriate the funds they certified? The funds had previously been appropriated in the fund that they were transferred from but the request from the Park District did not mention whether they wanted to appropriate the funds once they had been transferred back to the General Fund.

The Budget staff was instructed to work with the data that we have and make sure the records reflect correctly. If the minutes reflect that they appropriated funds from the Land Acquisition/Improvement Capital Reserve fund they must take board action to reverse that action. We need to establish that our funds and fund numbers match to theirs going forward. The Commission agreed that the Budget staff may communicate directly with Dawn Sweeney to try and sort this out.

General Discussion:

The question was raised about including the email in the minutes from November 21st meeting. It was agreed that the email should be included.

Public Comment:

Question about the email and issue related to it. Mr. Walder explained the Commissioners wanted to certify revenue but the Budget Commission had additional questions.

Additional question about the fund and fund numbers in question for the Park District. The fund numbers changed once the Park District moved to the UAN accounting system and we need to establish that our funds and fund numbers match since this change.

Being no further business to conduct, C.P. Hitchcock moved to adjourn the December 5, 2022 regular meeting at 10:36 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

