

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, January 18, 2023 at 9:30 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 Auditors, Pam McMahan, Tammy Most and Kristen Sinatra, and Chief Administrator, Frank Antenucci.

Meeting was advertised: Regular Business

Prior Minutes

Motion by Charles E. Walder seconded James Flaiz to approve the minutes of the December 19, 2022 - Regular meeting.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz seconded C. P. Hitchcock to approve the minutes of the December 22, 2022 - Emergency meeting.

Voice vote: Three ayes. Motion carried

Motion by C. P. Hitchcock seconded Charles E. Walder to approve the minutes of the December 29, 2022 - Special meeting.

Voice vote: Three ayes. Motion carried

2023 Amendments

Gauga County Public Library – 2023 Amendment #1

Motion by Charles E. Walder seconded by James Flaiz to amend the Geauga County Public Library’s 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2023:

General	Increase the 1/1/23 unencumbered cash balance from	3,387,483.00	estimated to	3,496,957.29	actual
	Increase tax revenue 52,077.00 from	5,146,468.00	estimated to	5,198,545.00	actual
	Increase other source revenue 6,967.00 from	4,433,788.32	estimated to	4,440,755.32	actual
Debt/Bond	Increase the 1/1/23 unencumbered cash balance from	939,233.00	estimated to	989,861.06	actual
	Decrease tax revenue (20,595.00) from	1,055,663.00	estimated to	1,035,068.00	actual
	Decrease other source revenue (377.00) from	22,600.00	estimated to	22,223.00	actual
Build & Repair	Increase the 1/1/23 unencumbered cash balance from	350,970.00	estimated to	427,896.14	actual
B&R Reserve	Decrease the 1/21/23 unencumbered cash balance from	2,230,000.00	estimated to	2,041,955.38	actual
Capital Improv	Increase the 1/1/23 unencumbered cash balance from	5,677,730.00	estimated to	6,068,785.59	actual
Capital Reserve	Increase the 1/1/23 unencumbered cash balance from	2,445,000.00	estimated to	3,750,000.00	actual
	New General Fund Total	13,136,257.61			
	New Debt Service Total	2,047,152.06			
	New Capital Project Funds Total	12,868,637.11			
	Total 2023 Certificate	28,052,046.78			
	Net Change in Beginning Balances	1,745,039.46			
	Net Change in Tax Revenue	31,482.00			
	Net Change in Other Source Revenue	6,590.00			
	Total Net Change over original Certificate	1,783,111.46			

Voice vote: Three ayes. Motion carried

The Reserve funds should be reviewed. The Library should work with their legal counsel to ensure that they have properly established their Reserve Funds.



**City of Chardon – 2023 Amendment #1**

Motion by James Flaiz seconded by C. P. Hitchcock to amend the City of Chardon 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered balances and changes to tax revenue due to the new real estate values and rates for collection in 2023:

General	Increase the 1/1/23 unencumbered cash balance from	1,154,554.00	estimated to	2,783,552.96	actual
	Increase tax revenue	3,613.00	413,306.00	estimated to	416,919.00
	Increase other source revenue	379.00	8,493,440.00	estimated to	8,493,819.00
Police Oper	Increase the 1/1/23 unencumbered cash balance from	27,293.00	estimated to	49,163.00	actual
	Increase tax revenue	2,208.00	169,581.00	estimated to	171,789.00
	Increase other source revenue	232.00	18,151.00	estimated to	18,383.00
Fire Levy	Increase the 1/1/23 unencumbered cash balance from	478,532.00	estimated to	541,971.71	actual
	Increase tax revenue	8,255.00	1,011,539.00	estimated to	1,019,794.00
	Increase other source revenue	589.00	197,173.00	estimated to	197,762.00
Police Pension	Increase the 1/1/23 unencumbered cash	33587.75	12,728.00	estimated to	46,315.75
	Increase tax revenue	401.00	45,923.00	estimated to	46,324.00
	Increase other source revenue	42.00	196,821.00	estimated to	196,863.00
Operating Res	Unchanged - 1/1/23 unencumbered cash balance from	2,250,000.00	estimated to	2,250,000.00	actual
Payroll Stabil	Increase the 1/1/23 unencumbered cash balance from	193,663.00	estimated to	193,663.45	actual
	Unchanged other source revenue	-	-	estimated to	-
SCMR	Increase the 1/1/23 unencumbered cash balance from	176,838.00	estimated to	204,144.95	actual
	Unchanged other source revenue	-	545,992.00	estimated to	545,992.00
State Hwy	Increase the 1/1/23 unencumbered cash balance from	38,896.00	estimated to	40,851.30	actual
	Unchanged other source revenue	-	44,270.00	estimated to	44,270.00
Cemetery	Increase the 1/1/23 unencumbered cash balance from	11,772.00	estimated to	62,189.00	actual
	Unchanged other source revenue	-	58,422.00	estimated to	58,422.00
Park & Rec	Increase the 1/1/23 unencumbered cash balance from	24,863.00	estimated to	140,449.02	actual
	No change other source revenue	-	355,000.00	estimated to	355,000.00
Drug Enforc	Decrease the 1/1/23 unencumbered cash balance from	844.00	estimated to	843.86	actual
Ind Dr Alch	Increase the 1/1/23 unencumbered cash balance from	20,686.00	estimated to	22,954.59	actual
Alcohol Enfc	Decrease the 1/1/23 unencumbered cash balance from	5,342.00	estimated to	5,286.95	actual
\$5 Permissv	Increase the 1/1/23 unencumbered cash balance from	98,477.00	estimated to	104,746.65	actual
	Unchanged other source revenue	-	25,000.00	estimated to	25,000.00
Shade Tree	Increase the 1/1/23 unencumbered cash balance from	67,112.00	estimated to	77,201.63	actual
Street Lights	Decrease the 1/1/23 unencumbered cash balance from	76,506.00	estimated to	69,868.55	actual
LawEnforce. T	Increase the 1/1/23 unencumbered cash	0.40	29.00	estimated to	29.40
Ambulance	Increase the 1/1/23 unencumbered cash balance from	86,564.00	estimated to	147,604.02	actual
	Unchanged other source revenue	-	202,000.00	estimated to	202,000.00
Sidewalk	Increase the 1/1/23 unencumbered cash balance from	77,961.00	estimated to	98,488.31	actual
Court Comp	Increase the 1/1/23 unencumbered cash balance from	38,864.00	estimated to	52,855.22	actual
	Unchanged other source revenue	-	80,808.00	estimated to	80,808.00
Spec Projects	Increase the 1/1/23 unencumbered cash balance from	32,458.00	estimated to	75,372.31	actual
	Unchanged other source revenue	-	245,000.00	estimated to	245,000.00
Prob Srvcs	Increase the 1/1/23 unencumbered cash balance from	16,567.00	estimated to	21,847.79	actual
Drvr Interlck	Increase the 1/1/23 unencumbered cash balance from	78,675.00	estimated to	86,345.51	actual
Legal Resrch	Increase the 1/1/23 unencumbered cash balance from	1,962.00	estimated to	9,071.62	actual
Sidewalk Impr	Increase the 1/1/23 unencumbered cash balance from	145,417.00	estimated to	168,721.95	actual
ARP	Increase the 1/1/23 unencumbered cash balance from	272,000.00	estimated to	542,568.16	actual
OPIOID Settle	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	4,143.24	actual
GO Debt	Increase the 1/1/23 unencumbered cash balance from	684.00	estimated to	684.34	actual
	Unchanged other source revenue	-	372,751.00	estimated to	372,751.00
Issue II	Decrease the 1/1/23 unencumbered cash balance from	455,107.00	estimated to	448,961.03	actual
	Decrease other source revenue	(473,700.00)	1,152,400.00	estimated to	678,700.00
Chardon Sq C	Increase the 1/1/23 unencumbered cash balance from	223,175.00	estimated to	396,322.25	actual
	Increase other source revenue	459,000.00	144,765.00	estimated to	603,765.00
J Bohl Memori	Increase the 1/1/23 unencumbered cash balance from	147.00	estimated to	9,646.68	actual
Gen Cap Imp	Decrease the 1/1/23 unencumbered cash balance from	228,994.00	estimated to	66,319.13	actual
	Increase other source revenue	462,599.00	1,067,401.00	estimated to	1,530,000.00
TIF	Decrease the 1/1/23 unencumbered cash balance from	183,791.00	estimated to	161,242.01	actual
	Unchnge other source revenue	-	95,000.00	estimated to	95,000.00
RID Hid Glen	Increase the 1/1/23 unencumbered cash balance from	527,611.00	estimated to	529,967.16	actual
	Increase other source revenue	-	111,500.00	estimated to	111,500.00
RID Cider	Decrease the 1/1/23 unencumbered cash balance from	3,657.00	estimated to	2,902.80	actual
	Unchanged other source revenue	-	520.00	estimated to	520.00
RID Windmer	Increase the 1/1/23 unencumbered cash balance from	36,931.00	estimated to	72,596.03	actual
	Unchanged other source revenue	-	1,500.00	estimated to	1,500.00
RID Thistle Cr	Decrease the 1/1/23 unencumbered cash balance from	110.00	estimated to	25.18	actual
	Unchanged other source revenue	19,408.00	estimated to	19,408.00	actual
TIF Redwood	No Change in the 1/1/23 unencumbered cash balance from	-	estimated to	-	actual
	No Change other source revenue	-	17,848.00	estimated to	17,848.00



City of Chardon – 2023 Amendment #1 Continued

Water Ops	Increase the 1/1/23 unencumbered cash balance from	138,614.00	estimated to	194,245.52	actual
	No change other source revenue	- 1,049,569.00	estimated to	1,049,569.00	actual
Water FcCap	Increase the 1/1/23 unencumbered cash balance from	44,008.00	estimated to	326,962.39	actual
	No change other source revenue	- 700,010.00	estimated to	700,010.00	actual
Sewer Ops	Increase the 1/1/23 unencumbered cash balance from	192,962.00	estimated to	362,382.84	actual
	Unchanged other source revenue	- 1,401,756.00	estimated to	1,401,756.00	actual
Sew Cap Impr	Increase the 1/1/23 unencumbered cash balance from	268,042.00	estimated to	460,911.79	actual
	Unchanged other source revenue	- 564,612.00	estimated to	564,612.00	actual
WPCLF Cap	Increase the 1/1/23 unencumbered cash balance from	34,591.00	estimated to	34,757.72	actual
	No change other source revenue	- 25.00	estimated to	25.00	actual
WSRLA Debt	Increase the 1/1/23 unencumbered cash balance from	6,002.00	estimated to	6,016.02	actual
	Unchanged other source revenue	- 396,145.00	estimated to	396,145.00	actual
WPCLF Debt	Increase the 1/1/23 unencumbered cash balance from	26,364.00	estimated to	139,405.38	actual
	Unchanged other source revenue	- 475,471.00	estimated to	475,471.00	actual
WWTP Cap	Increase the 1/1/23 unencumbered cash balance from	7,111.00	estimated to	89,783.82	actual
	Unchanged other source revenue	- 265,000.00	estimated to	265,000.00	actual
Swr Assmnt	Increase the 1/1/23 unencumbered cash balance from	42,752.00	estimated to	44,078.18	actual
	Unchanged other source revenue	- 2,800.00	estimated to	2,800.00	actual
Self Insc	Increase the 1/1/23 unencumbered cash balance from	8,054.00	estimated to	8,054.18	actual
Tort Claim	Decrease the 1/1/23 unencumbered cash balance from	553.00	estimated to	552.83	actual
	No change other source revenue	- -	estimated to	-	actual
Cemtry Endw	Increase the 1/1/23 unencumbered cash balance from	15,819.00	estimated to	16,707.90	actual
Law Library	Unchanged other source revenue	- -	estimated to	-	actual
Unclaim Fnds	Increase the 1/1/23 unencumbered cash balance from	10,590.00	estimated to	13,140.14	actual
Const Bond	Increase the 1/1/23 unencumbered cash balance from	80,497.00	estimated to	130,497.37	actual
New General Fund Total		11,694,290.96			
New Special Revenue Funds Total		8,917,856.14			
New Debt Service Funds Total		373,435.34			
Capital Project Funds Total		4,746,223.27			
Enterprise Funds Total		6,513,931.66			
New Internal Service Funds		8,054.18			
New Fiduciary Funds Total		183,413.24			
Grand Total New Certificate- All Funds		32,437,204.79			
Net Change in Beginning balances		3,237,184.79			
Net Change in Tax Revenue		14,477.00			
Net Change in Other Source Revenue		449,141.00	revenue update from Finance Director		
		3,700,802.79			

Voice vote: Three ayes. Motion carried

Thompson Township Park – 2023 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Thompson Township Park 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2023:

General	Increase the 1/1/2023 unencumbered cash balance from	48,807.00	estimated to	59,811.39	actual
	Unchanged other source revenue 0.00	22,719.78	estimated to	22,719.78	actual
New General Fund Total		82,531.17			
		82,531.17			
Net Cange in Beginning Balances		11,004.39			
Net Change in Other Source Revenue		0.00			
Total Net Change over original Certificate		11,004.39			

Voice vote: Three ayes. Motion carried

**General Discussion:**

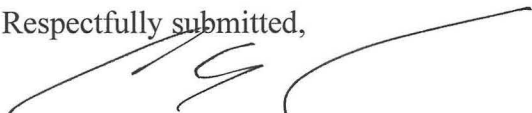
A discussion opened when Treasurer Hitchcock presented a report which identified cash balances of the taxing units in the county. The report broke out the cash balances by fund category (General, Road, Fire, Police, Ambulance & Other) per household.

Actual Expense(AE)	EE/AE%	st end cash bal (EECB)	EECB/EE%	actual end cash bal(AECB)	AECB/EECB %	AECB/AE%	4/11/2022 own fire	NOTES		
			2021							
	#households	\$ per house		Gen'l	Road	Fire	Police	Ambulance	Other	Other
Aquilla	138	551	76,075	69,207	6,868					
Auburn	1,758	1,305	2,293,634	965,103	988,037	340,494				
Bainbridge	3,845	3,595	13,821,249	2,360,472	2,783,920	4,236,324	4,440,533			
Burton Twp	1,549	533	825,371	303,037	205,946	316,388				
Burton Vil	585	1,781	1,042,120	824,186		90,244	127,690			
Chardon City	2,147	1,469	3,154,440	2,571,170		503,826	57,461		21,983	
Chardon Twp	1,673	346	578,638	139,520	158,136	280,982				
Chester Twp	3,952	1,313	5,187,311	953,829	1,816,441	1,588,728	828,313			
Claridon Twp	1,136	963	1,094,027	299,889	580,433	213,705				
HambenTwp	1,450	862	1,249,475	334,960	139,610	388,232			41,724	344,949
Huntsburg Twp	858	342	293,301	61,391	148,732	83,178				
Middlefield Twp	1,200	1,174	1,408,485	232,819	807,614			368,052		
Middlefield Vil	955	1,139	1,087,294	760,237			132,709	194,348		
Montville Twp	697	828	576,842	123,135	195,419	258,288				
Munson Twp	2,105	493	1,038,207	437,904	594,878	5,425				
Newbury Twp	2,112	672	1,418,716	600,588	336,137	83,840			398,151	
Parkman Twp	954	1,188	1,133,123	431,409	97,086	498,998			105,630	
Russell Twp	2,084	2,586	5,388,551	1,643,619	913,251	1,039,764	1,703,487		88,430	
So Russell Vil	1,364	1,288	1,756,646	655,107	49,093		636,273		416,173	
Thompson Twp	866	909	787,461	216,603	193,191	160,207	217,460			
Troy Twp	871	1,046	910,914	272,022	226,117	412,775				
TOTAL	32,299	1,397	45,121,880	14,256,207	10,240,909	10,501,398	8,143,926	562,400	1,072,091	344,949
Burton Library	1,594	522	832,518	832,516	1	1				
E Geauga Fire	2,058	332	682,786	682,786						
Geauga Library		403	13,012,351	4,384,353					2,999,196	5,628,802
Geauga Park		253	8,173,217	6,599,142					1,574,075	
Russell Park			228,173	31,419					196,754	

**Public Comment**

Requested copies of the certificates presented as well as Treasurer Hitchcock’s report.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the January 18, 2023 special meeting at 9:55 a.m.

Respectfully submitted,  
  
Charles E. Walder, Auditor  
Secretary/Budget Commission

