

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, February 22, 2023 at 10:00 a.m. at the Geauga County Offices, 12611 Ravenwood Dr., Suite A333-A334 (Third Floor), Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. 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.

Special Meeting Advertised: 2023/2024 School District Budget Hearings
Regular Business

Virtual attendance was offered for public viewing

Regular Business

Prior Minutes

Motion by Charles Walder, seconded by Christopher P Hitchcock, to approve the minutes of the February 6, 2023 - regular session.

Voice vote: Three ayes. Motion carried

2023/2024 School District Budget Hearings were called to order at 10:13 a.m.

Auditor's Remarks

Auditor Walder opened the Budget Hearings presenting information and statistics relevant to the School Districts: including population, growth, sales tax revenue comparisons, conveyance fees, as well as the new ESID program which will start in 2022.

Sales Tax						Real Property Conveyance Fees				
Gauga County Sales Tax Receipt History						TRANSFERS	2022 Total	2022 YTD	2021 Total	2021 YTD
Sales Remitted to State Rec'd by County	2018	2019	2020	2021	2022	JANUARY	\$ 134,478.70	\$ 134,478.70	\$ 128,480.10	\$ 128,480.10
October-November-January	\$ 1,256,080.40	\$ 1,282,141.40	\$ 1,380,156.23	\$ 1,489,282.76	\$ 1,762,132.83	FEBRUARY	\$ 112,472.30	\$ 246,951.00	\$ 156,184.50	\$ 284,664.60
November-December-February	\$ 1,286,178.04	\$ 1,321,495.14	\$ 1,428,713.27	\$ 1,701,519.80	\$ 1,711,262.70	MARCH	\$ 183,894.40	\$ 430,845.40	\$ 144,686.90	\$ 429,351.50
December-January-March	\$ 1,436,842.22	\$ 1,494,900.58	\$ 1,641,806.66	\$ 1,687,321.29	\$ 1,764,536.11	APRIL	\$ 143,623.30	\$ 574,468.70	\$ 227,486.50	\$ 656,838.00
January-February-April	\$ 1,039,321.71	\$ 1,083,704.00	\$ 1,158,688.32	\$ 1,308,917.40	\$ 1,303,856.77	MAY	\$ 206,250.40	\$ 780,719.10	\$ 272,735.50	\$ 929,573.50
February-March-May	\$ 987,400.57	\$ 1,123,433.93	\$ 1,113,549.31	\$ 1,227,639.39	\$ 1,286,159.97	JUNE	\$ 279,385.40	\$ 1,060,104.50	\$ 233,141.30	\$ 1,162,714.80
March-April-June	\$ 1,220,621.09	\$ 1,283,221.21	\$ 1,186,623.17	\$ 1,766,240.82	\$ 1,642,354.41	JULY	\$ 283,899.90	\$ 1,344,004.40	\$ 248,679.70	\$ 1,411,394.50
April-May-July	\$ 1,286,629.18	\$ 1,287,170.49	\$ 1,070,638.53	\$ 1,671,340.60	\$ 1,809,218.67	AUGUST	\$ 281,625.00	\$ 1,625,629.40	\$ 280,322.80	\$ 1,691,717.30
May-June-August	\$ 1,402,582.47	\$ 1,392,109.24	\$ 1,604,810.51	\$ 1,723,539.26	\$ 1,904,903.99	SEPTEMBER	\$ 233,929.30	\$ 1,859,558.70	\$ 226,768.80	\$ 1,918,486.10
June-July-September	\$ 1,383,728.27	\$ 1,439,683.16	\$ 1,383,947.57	\$ 1,781,947.62	\$ 1,907,303.24	OCTOBER	\$ 183,063.00	\$ 2,042,621.70	\$ 201,435.20	\$ 2,119,921.30
July-August-October	\$ 1,284,919.87	\$ 1,374,763.75	\$ 1,531,738.24	\$ 1,719,817.70	\$ 1,818,789.64	NOVEMBER	\$ 180,325.20	\$ 2,222,946.90	\$ 293,619.40	\$ 2,413,540.70
August-September-November	\$ 1,390,864.58	\$ 1,277,186.82	\$ 1,518,480.57	\$ 1,629,199.80	\$ 1,516,042.06	DECEMBER	\$ 162,220.40	\$ 2,385,167.30	\$ 184,175.20	\$ 2,597,715.90
September-October-December	\$ 1,319,088.26	\$ 1,316,528.32	\$ 1,379,281.64	\$ 1,548,766.33	\$ 1,712,027.80	Total	\$ 2,385,167.30		\$ 2,597,715.90	
Total	\$ 15,346,411.61	\$ 15,737,866.82	\$ 16,765,504.06	\$ 19,282,935.11	\$ 20,671,694.21					
Initial Certification	13,000,000.00	14,000,000.00	14,000,000.00	14,750,000.00	15,500,000.00					
Current Final Certification	13,000,000.00	14,000,000.00	14,200,000.00	17,000,000.00	18,750,000.00					
Percent of Final Certification Received	118.05%	112.41%	117.67%	113.43%	118.25%					
Gauga County Sales Tax Rate is 1.66%										
Ohio State Sales Tax Rate is 5.75%										
Total Sales Tax Rate in Gauga is 6.75%										

Property Values						Property Value Change 2021 - 2022					
Real Property Values Report Tax Year 2022 Pay 2023						Real Property Values Report Change from FY2021 Pay 2022 to FY2022 Pay 2023					
100% Value			Assessed Value (35%)			100% Value			Assessed Value (35%)		
Land	Improvement	Total	Land	Improvement	Total	Land	Improvement	Total	Land	Improvement	Total
Real Property Subtotal	2,795,185,008	7,614,735,410	10,009,911,418	838,427,730	2,645,641,480	3,504,071,210	Real Property Subtotal	2,795,185,008	7,614,735,410	10,009,911,418	838,427,730
Public Utilities	0	198,447,240	198,447,240	0	138,455,820	138,455,820	Public Utilities	0	198,447,240	198,447,240	138,455,820
	2,995,186,008	8,013,170,650	10,408,358,658	838,427,730	2,806,099,300	3,645,527,030		2,995,186,008	8,013,170,650	10,408,358,658	838,427,730
Exempt	233,085,630	607,033,490	840,119,120	81,587,130	212,463,170	294,050,300	Exempt	233,085,630	607,033,490	840,119,120	81,587,130
Grand Total	2,628,224,638	8,620,204,140	11,248,478,778	920,014,860	3,017,562,470	3,937,577,330	Grand Total	2,628,224,638	8,620,204,140	11,248,478,778	920,014,860



School Assessed Values

Assessed Value Comparison

FY2022 Valuation				Change in Valuation			
Reside	Other	Public Utility	Total	Reside	Other	Public Utility	Total
Berkshire USD	350,709,700	45,544,340	396,254,040	1,669,400	4,321,950	5,991,350	7,973,350
Cardinal USD	268,794,570	75,913,400	344,707,970	2,500,000	7,220,840	9,720,840	12,240,110
Charlton USD	643,542,230	97,233,000	740,775,230	3,375,000	4,315,740	7,690,740	9,547,210
Kenilworth USD	813,384,410	102,899,370	916,283,780	7,310,240	4,375,050	11,685,290	14,185,050
West Geauga USD	847,066,870	55,534,920	902,601,790	6,449,660	737,250	7,186,910	9,121,320
Total	2,899,451,780	380,885,730	3,280,337,510	21,770,370	12,689,770	6,900,390	41,490,460
				3,218,687,960			

Includes Overlap Values

School Taxation Ranking

School Taxation Evaluation Tax Year 2022/Collection 2023 Millage

Full Rates		Residential Effective Rates										Total Eff. Rank	
Rate	Rank	Inside	Current Exempt	From	Outside	Facilities	Emergency	Subsidies	Total				
Chagrin Falls USD	121.570000	1	4.500000	45.980126	0.000000	3.750000	0.300000	0.900000	0.900000	0.900000	54.206126	1	
Kenilworth USD	89.010000	2	4.500000	30.92248	0.000000	3.020000	0.300000	0.300000	0.000000	27.643248	2	2	
Charlton USD	80.680000	3	4.500000	31.219797	1.740684	0.020000	0.000000	0.900000	0.000000	32.844881	3	3	
Cardinal USD	78.010000	5	4.600000	35.216774	1.447180	2.540000	0.300000	12.780000	0.000000	56.781964	4	4	
Montevideo USD	80.330000	4	4.600000	21.252112	0.378243	0.000000	0.000000	6.720000	0.000000	32.326355	5	5	
Riverside USD	59.580000	7	4.600000	28.213466	1.640455	1.350000	0.000000	0.900000	3.490000	30.020434	6	6	
Shiloh USD	79.910000	6	4.600000	34.344251	0.364519	2.800000	0.300000	0.000000	28.246251	1.520000	36.246251	7	7
Cardinal USD	58.091000	8	5.000000	21.444897	0.000000	1.891000	0.000000	0.900000	0.000000	27.825793	8	8	
West Geauga USD	49.680000	10	4.600000	16.966891	0.000000	0.000000	0.000000	4.800000	0.000000	27.886891	9	9	
Berkshire USD	55.690000	9	4.500000	15.500014	0.250652	2.200000	0.300000	0.900000	0.900000	24.210575	10	10	
Ashtabula USD	1.500000		0.000000	1.500000	0.000000	0.000000	0.000000	0.900000	0.900000	1.500000			
Lake County Extension	4.900000		0.000000	1.935264	0.000000	0.000000	0.000000	0.900000	0.000000	1.935264			

Initiative: Orwell-Trumbull Pipeline

- Working with County Prosecutor to investigate valuation by State.
- County Prosecutor continues to pursue collection options.
- County Prosecutor's office initiated PRR from State.
- Root parcels are taxed, phantom parcels are set at \$0 value.



Treasurer's Remarks

Collection due dates were extended for one week. Collections were estimated at around 98%.

2023/2024 School Year School District Official Certificates of Estimated Resources

Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2023/2024 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

Berkshire LSD – Motion by Christopher P Hitchcock, seconded by James Flaiz, to approve the Berkshire Local School District 2023/2024 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	1,729,160.00	14,174,674.58	22,412,978.58
45.30	Outside General Fund	6,509,144.00		
2.50	Outside Perm. Impr.	405,996.00	36,363.03	442,359.03
3.29	Bond Levy	1,264,208.00	223,046.42	1,487,254.42
55.59	Total Mills			
1.70	Burton Pub. Library	360,933.00		
57.29	Total w/Library			
All Other Funds				2,168,900.00
Total - All Funds				26,511,492.03

James Flaiz commented that the balances are running low.

Voice vote: Three ayes. Motion carried

Cardinal LSD – Motion by James Flaiz, seconded by Charles Walder, to approve the Cardinal Local School District 2023/2024 budget as presented:

			All Other Sources & Balances	Total
		Tax Receipts		
3.50	Inside General Fund	1,245,213.00	9,189,090.58	19,258,523.58
53.10	Outside General Fund	8,824,220.00		
1.00	Inside Perm. Impr.	355,775.00	445,061.00	800,836.00
1.89	Outside Bond	672,771.00	1,441,691.67	2,114,462.67
0.00	Outside Library	-	-	-
59.49	Total Mills			
	All Other Funds			1,764,527.00
	Total - All Funds			23,938,349.25

Mr. Walder noted that the balances are rising. The General Fund balance is up considerably from last year.

Voice vote: Three ayes. Motion carried.

Chardon LSD – Motion by Charles Walder, seconded by James Flaiz, to approve the Chardon Local School District 2023/2024 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	3,400,591.00	36,111,109.00	65,484,298.00
74.18	Outside General Fund	25,972,598.00		
2.00	Outside Permanent Imp	1,345,573.00	374,343.76	1,719,916.76
80.68	Total Mills			
	All Other Funds			14,601,600.00
	Total - All Funds			81,805,814.76

Mr. Walder noted that their balances are climbing. Ms. Armbruster stated that they are closing buildings and consolidating expenses. Expenses have decreased and revenues have increased. There will be considerable cost to repair the damage from the flooded buildings during the Christmas break. Estimates around 850K. There was discussion around the Orwell Trumbull Pipeline issue. Mr. Flaiz is still looking into the matter of how the State arrived at ordering the Auditor to set the value of those

parcels at zero. There is ongoing litigation between the two companies involved in the sale of the Pipeline. He plans to start with requesting public records. Mr. Walder explained that there are phantom parcels which are not visible in GIS records. The parcels that are visible are paying taxes but the taxes are very small. Ms. McCaffrey, Treasurer from Berkshire LSD, commented that the State is changing the school funding formula again soon which will directly impact how much funding the schools receive. Mr. Flaiz suggested a plan is in order to spend some of the surplus funds in the General Fund on the aging buildings in the district by next year.

Voice vote: Three ayes. Motion carried.

Kenston LSD – Motion by Christopher P Hitchcock, seconded by James Flaiz, to approve the Kenston Local School District 2023/2024 budget as presented:

		<u>Tax Receipts</u>	<u>All Other Sources & Balances</u>	<u>Total</u>
4.50	Inside General Fund	4,131,361.00	15,078,756.74	48,896,558.74
81.49	Outside General Fund	29,686,441.00		
2.40	Outside Bond Fund	2,203,392.00	3,687,436.79	5,890,828.79
0.62	Outside Bond Fund	569,210.00	364,978.86	934,188.86
<u>89.01</u>	Total Mills			
	All Other Funds			<u>15,459,284.90</u>
	Total - All Funds			<u>71,180,861.29</u>

Mr. Walder suggested there is a squeeze occurring due to the levy failure last year. Andrew Pizzulo, of ESC, is working with the Interim Treasurer, Ryan Pendleton, said the district is hoping to fill the Treasurer position by August, but the pool of candidates is “shallow”.

Voice vote: Three ayes. Motion carried.

West Geauga LSD – Motion by James Flaiz, seconded by Charles Walder, to approve the West Geauga Local School District 2023/2024 budget as presented

		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	3,260,356.00	32,624,362.00	52,418,058.00
38.80	Outside General Fund	16,533,340.00		
1.00	Inside Perm. Imprv.	931,530.00	1,283,989.00	2,215,519.00
0.00	Outside Perm Imprv.	-		
0.00	Outside Bond Fund	-	-	-
6.43	*Emergency	5,943,164.00	52,095.00	5,995,259.00
<u>49.73</u>	Total Mills			
All Other Funds				<u>3,717,212.00</u>
Total - All Funds				<u>64,346,048.00</u>

Mr. Flaiz suggested that the balances jumped in 2021 due to the consolidation of Newbury LSD which, Ms. Pavlat, West Geauga LSD Treasurer, confirmed. He went on to say that the balances were a bit high but the funds are well managed. Ms. Pavlat said the board is considering a bond levy and consolidation to a single campus to cut spending. Mr. Flaiz also commended them for managing their funds given the fact that their milage rate is the lowest in the county.

Voice vote: Three ayes. Motion carried.

A Rate Resolution for each school district was prepared and delivered for presentment to the respective BOE for their consideration and vote. The executed resolution is to be returned to the Auditor’s Office.

General Discussion/ Closing Remarks

The School Budget Hearing ended at 10:47 a.m.

2022/2023 School Amendments

West Geauga LSD – Resign 2-6-2023 certificate

Increase #499 Misc. State Grants other source Revenue \$200,000.00
Decrease #599 Misc. other source revenue \$(200,000.00)
(School Treasurer provided adjustment to Special Revenue Fund - incorrect fund identified)

Special Revenue Fund	\$9,296,776.39	Unchanged
2022/2023 Certificate Total	\$66,029,948.57	Unchanged

Certificate was re-signed as executed 2/6/2023

Chardon LSD – 2022/2023 Amendment #3

Motion by Charles Walder, seconded by Christopher P Hitchcock to amend Chardon LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2022/2023 School Year.

Special Revenue Funds

Increase Auxiliary Funds other source revenue 70,294.45 from 77,556.47 to 147,850.92
Increase IDEA other source revenue 253,289.54 from 998,807.98 to 1,252,097.52
Increase Title I other source revenue 17,748.17 from 262,222.95 to 279,971.12
Increase Student Support & Academic Enrich. other source revenue 36,531.44 from 17,392.59 to 53,924.03
Increase IDEA Part B Preschool other source revenue 4,179.94 from 26,246.62 to 30,426.56
Increase Title II A other source revenue 41,534.15 from 115,313.58 to 156,847.73
Increase Misc. Federal Grants Title IVA other source revenue 556,655.00 from 573,344.32 to 1,129,999.32

Net Adjustments: \$980,232.69

Capital Projects Fund

Increase Permanent Improvement Other -other source revenue 380,903.84 from 47,005.00 to 427,908.84

New Special Revenue Total	\$ 8,700,581.16
New Capital Projects Fund Total:	\$ 2,731,823.21
<u>New 2022/2023 Certificate Total:</u>	<u>\$ 83,107,765.00</u>

Voice vote: Three ayes. Motion carried

Cardinal LSD – 2022/2023 Amendment #2

Motion by Christopher P Hitchcock, seconded by James Flaiz, to amend Cardinal LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2022/2023 School Year.

Special Revenue Funds

Increase Other Local Grants other source revenue 1,150.00 from 0.00 to 1,150.00
Increase IDEA Part B source revenue 66,140.10 from 236,450.53 to 302,590.63
Decrease Title III LEP other source revenue (4,980.27) from 4,980.27 to 0.00
Increase Title I other source revenue other source revenue 69,543.24 from 381,758.88 to 451,302.12
Net adjustment: \$131,853.07

Reclassification:

Fiduciary Fund #022 moved to Special Revenue Fund #300

Beginning Balance: 3,450.00
Other source revenue: 6,426.00

New Special Revenue Total	\$ 6,062,717.75
<u>New Fiduciary Fund Total</u>	<u>\$ 10,356.35</u>
New 2022/2023 Certificate Total:	\$ 28,618,291.55

Voice vote: Three ayes. Motion carried

2023 Amendments

Chester Township – 2023 Amendment #1 Re-sign

Clerical error due to the formula error:

Police					
Levy	Increase tax revenue	200,942.00	1,587,336.00	estimated to	1,788,278.00

New Special Revenue Fund Total:	\$11,049,784.57
New 2023 Certificate Total:	\$12,811,536.62

Voice vote: Three ayes. Motion carried

City of Chardon 2023 Amendment #2

Motion by James Flaiz, seconded by Charles Walder, to amend the City of Chardon’s Official 2023 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Capital Project Fund

Increase General Capital Improv. Reserve Fund other source revenue 138,242.001, from 530,000.00 to 1,668,242.00

New Capital Project Fund Total:	\$ 4,884,465.27
New 2023 Certificate Total:	\$32,575,446.79

Voice vote: Three ayes. Motion carried.

Bainbridge Township 2023 Amendment #2

Motion by Charles Walder, seconded by Christopher P Hitchcock, to amend the Bainbridge Township’s Official 2023 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase 2908 EPA 319 Grant fund other source revenue 12,257.67 from.00 to 12,257.67
Increase 2910 OneOhio Opiod fund other source revenue 3,691.06 from 0.00 to 3,691.06

New Special Revenue Fund Total:	\$ 20,134,062.16
New 2023 Certificate Total:	\$26,515,009.96

Voice vote: Three ayes. Motion carried.

Aquila Village – 2023 Amendment #1

Motion by Christopher P Hitchcock seconded by James Flaiz, to amend the Village of Aquilla’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 1/1/2023 unencumbered cash balance fi	68,800.92	estimated to	75,167.13	actual
	Increase tax revenue	22,429.00	estimated to	22,561.00	actual
	Decrease othe source revenue	24,535.00	estimated to	24,551.00	actual
Street Mainte	Increase the 1/1/2023 unencumbered cash balance fi	1,757.68	estimated to	5,348.49	actual
	Increase tax revenue	8,945.00	estimated to	9,011.00	actual
	Increase other source reveneu	1,197.00	estimated to	1,206.00	actual
Motor Vehicl	Increase the 1/1/2023 unencumbered cash balance fi	20,433.73	estimated to	31,331.02	actual
Gas Tax revei	Increase the 1/1/2023 unencumbered cash balance fi	46,659.53	estimated to	61,282.42	actual
Fire & EMS	No change in the 1/1/2023 unencumbered cash balai	0.00	estimated to	0.00	actual
	Increase tax evenue	23,930.00	estimated to	24,026.00	actual
	Increase other source revenue	614.00	estimated to	616.00	actual
ARPA	Increase the 1/1/2023 unencumbered cash balance fi	35,405.76	estimated to	35,476.53	actual
Street Lightin	Decrease the 1/1/2023 unencumbered cash balance i	2,161.00	estimated to	46.92	actual

New General Fund Total	122,279.13
New Special Revenue Fund Total	184,297.46
New Capital Project Fund Total	0.00
New Special Assessment Fund Total	4,046.92
Grand Total New Certificate - All Funds	<u>310,623.51</u>

Net Change in Beginning Balances	33,433.79
Net Change in Tax Revenue	294.00
Net Change in Other Source Revenue	27.00
	<u>33,754.79</u>

Voice vote: Three ayes. Motion carried

Huntsburg Township – 2023 Amendment #1

Motion by James Flaiz, seconded by Charles Walder, to amend Huntsburg Township’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	36,563.86	estimated to	70,832.82	actual
	Increase tax revenue	1,418.00	estimated to	116,747.00	actual
	Increase other source revenue	189.00	estimated to	218,460.40	actual
Motor Vehicle	Increase the 1/1/23 unencumbered cash balance from	10,875.21	estimated to	31,142.17	actual
Gasoline Tax	Increase the 1/1/23 unencumbered cash balance from	57,209.40	estimated to	108,992.84	actual
Road & Bridge	Increase the 1/1/23 unencumbered cash balance from	83,046.52	estimated to	225,124.82	actual
	Increase tax revenue	237,043.00	estimated to	588,288.00	actual
	Increase other source revenue	518.00	estimated to	194,010.00	actual
Cemetery	Increase the 1/1/23 unencumbered cash balance from	4,663.91	estimated to	1,462.65	actual
Fire Levy	Increase the 1/1/23 unencumbered cash balance from	33,142.73	estimated to	75,182.05	actual
	Increase tax revenue	881.00	estimated to	83,110.00	actual
	Increase other source revenue	10,018.00	estimated to	21,619.00	actual
Permiss MVL	Increase the 1/1/23 unencumbered cash balance from	7,298.05	estimated to	18,216.12	actual
	Increase other source revenue	7,298.05	estimated to	7,298.05	actual
ARP Act	Increase the 1/1/23 unencumbered cash balance from	161,484.94	estimated to	383,734.32	actual
	Decrease other source revenue	(191,484.94)	estimated to	-	actual
Debt Service	Increase the 1/1/23 unencumbered cash balance from	180.00	estimated to	203.00	actual
	Increase other source revenue	180.00	estimated to	31,680.00	actual
Perm Imprv	Decrease the 1/1/23 unencumbered cash balance from	5,414.49	estimated to	5,414.49	actual
	Increase other source revenue	5,414.49	estimated to	5,414.49	actual
New General Fund Total		406,040.22	Adj by Fiscal		
New Special Revenue Fund Total		1,852,380.02			
New Debt Service Funds		31,883.00			
Capital Project Funds Total		10,828.98			
Grand Total New Certificate- All Funds		2,301,132.22			
Net Change in Beginning balances		520,426.17			
Net Change in Tax Revenue		239,342.00			
Net Change in Other Source Revenue		(177,767.40)			
		582,000.77			

Voice vote: Three ayes. Motion carried

Munson Township – 2023 Amendment #1

Motion by Charles Walder, seconded by Christopher P Hitchcock to amend the Munson Township’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	261,629.28	estimated to	407,890.56	actual
	Increase tax revenue 4,339.00	475,997.00	estimated to	480,336.00	actual
	Increase other source revenue 581.00	236,402.75	estimated to	236,983.75	actual
Motor Vehicle	Increase the 1/1/23 unencumbered cash balance from	8,069.18	estimated to	15,694.22	actual
Gasoline Tax	Increase the 1/1/23 unencumbered cash balance from	37,762.60	estimated to	68,268.26	actual
Veh Permissv	Increase the 1/1/23 unencumbered cash balance from	19,395.57	estimated to	26,891.41	actual
Road & Bridg	Increase the 1/1/23 unencumbered cash balance from	272,346.74	estimated to	433,384.41	actual
	Increase tax revenue 8,011.00	806,624.00	estimated to	814,635.00	actual
	Increase other source revenue 1,072.00	116,916.00	estimated to	117,988.00	actual
Cemetery	Increase the 1/1/23 unencumbered cash balance from	12,797.62	estimated to	38,240.97	actual
Zoning	Unchanged the 1/1/23 unencumbered cash balance from	-	estimated to	-	actual
Fire Levy	Decrease the 1/1/23 unencumbered cash balance from	10,030.00	estimated to	-	actual
	Increase tax revenue 12,981.00	1,402,395.00	estimated to	1,415,376.00	actual
	Increase other source revenue 1,095.00	117,265.00	estimated to	118,360.00	actual
Ambulance	Increase the 1/1/23 unencumbered cash balance from	20,000.00	estimated to	43,396.12	actual
ARPA	Increase the 1/1/23 unencumbered cash balance from	347,982.79	estimated to	698,691.46	actual
NDCL Stream	Unchanged the 1/1/23 unencumbered cash balance from	-	estimated to	-	actual
Scholarships	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	4,046.30	actual
Misc Cap Proj	Unchanged the 1/1/23 unencumbered cash balance from	-	estimated to	-	actual
New General Fund Total		1,125,210.31			
New Special Revenue Fund Total		4,181,147.15			
New Capital Project Funds Total		200,000.00			
Grand Total New Certificate- All Funds		5,506,357.46			
Net Change in Beginning balances		746,489.93			
Net Change in Tax Revenue		25,331.00			
Net Change in Other Source Revenue		2,748.00			
		774,568.93			

Voice vote: Three ayes. Motion carried

Newbury Township – 2023 Amendment #1

Motion by Christopher P Hitchcock, seconded by James Flaiz, to amend the Newbury Township’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	1,085,536.95	estimated to	823,875.43	actual
	Increase tax revenue	2,866.00	estimated to	240,008.00	actual
	Increase other source revenue	384.00	estimated to	243,188.00	actual
Motor Vehicle	Increase the 1/1/23 unencumbered cash balance from	36,442.85	estimated to	45,900.41	actual
Gasoline Tax	Increase the 1/1/23 unencumbered cash balance from	244,396.41	estimated to	354,786.41	actual
Road & Bridge	Increase the 1/1/23 unencumbered cash balance from	285,239.45	estimated to	388,066.59	actual
	Increase tax revenue	3,276.00	estimated to	274,295.00	actual
	Increase other source revenue	438.00	estimated to	36,697.00	actual
Cemetery	Increase the 1/1/23 unencumbered cash balance from	38,460.13	estimated to	60,828.49	actual
Fire Levy	Increase the 1/1/23 unencumbered cash balance from	923,739.65	estimated to	839,696.93	actual
	Increase tax revenue	13,008.00	estimated to	1,310,596.00	actual
	Increase other source revenue	334.00	estimated to	32,646.00	actual
Road Improv	Increase the 1/1/23 unencumbered cash balance from	220,203.75	estimated to	514,255.11	actual
	Increase tax revenue	6,224.00	estimated to	608,738.00	actual
	Increase other source revenue	832.00	estimated to	231,441.00	actual
Permissive Ve	Increase the 1/1/23 unencumbered cash	41,125.30	estimated to	66,076.49	actual
ARP Act	Increase the 1/1/23 unencumbered cash	583,163.49	estimated to	583,163.49	actual
Misc Capital	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	3,553.86	actual
New General Fund Total		1,307,071.43			
New Special Revenue Fund Total		5,550,386.92			
New Capital Project Fund Total		3,553.86			
Grand Total New Certificate- All Funds		6,861,012.21			
Net Change in Beginning balances		821,229.83			
Net Change in Tax Revenue		25,374.00			
Net Change in Other Source Revenue		1,988.00			
Total Net Change over Original Cert		848,591.83			

Voice vote: Three ayes. Motion carried.

Middlefield Village – 2022 Amendment #1

Motion by James Flaiz, seconded by Charles Walder, to amend the Middlefield Village 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 fror	512,024.00	estimated to	709,178.46	actual
	Increase tax revenue	18,029.00	estimated to	294,719.00	actual
	Increase other source revenue	1,357.00	estimated to	1,513,693.00	actual
Police Levy	Increase the 1/1/2023 unencumbered cash balance fror	147,055.00	estimated to	153,690.29	actual
	Increase tax revenue	2,891.00	estimated to	187,510.00	actual
	Increase other source revenue	62.00	estimated to	4,022.00	actual
Ambulance Le	Increase the 1/1/2023 unencumbered cash balance fror	224,199.00	estimated to	241,838.53	actual
	Increase tax revenue	68,776.00	estimated to	68,776.00	actual
	Increase other source revenue	5,177.00		5,177.00	
Street Maint	Increase the 1/1/2023 unencumbered cash balance fror	177,393.00	estimated to	158,687.85	actual
State Hwy	Increase the 1/1/2023 unencumbered cash balance fror	49,384.00	estimated to	52,950.31	actual
Income Tax	Increase the 1/1/2023 unencumbered cash balance fror	2,606,512.00	estimated to	3,550,181.66	actual
Indigent Drv	Increase the 1/1/2023 unencumbered cash balance fror	17,420.00	estimated to	22,319.57	actual
Law Enforc	Increase the 1/1/2023 unencumbered cash balance fror	1,161.00	estimated to	1,860.62	actual
Cemetery	Increase the 1/1/2023 unencumbered cash balance fror	158,340.00	estimated to	182,698.73	actual
Parks & Rec	Increase the 1/1/2023 unencumbered cash balance fror	31,606.00	estimated to	50,397.52	actual
LCRF Fund	Increase the 1/1/2023 unencumbered cash balance fror	-	estimated to	70,333.87	actual
Inc Tax Infr	Increase the 1/1/2023 unencumbered cash balance fror	608,781.00	estimated to	844,015.80	actual
OneOH Opioi	Increase the 1/1/2023 unencumbered cash balance fror	-	estimated to	4,216.51	actual
Equip Replc	Increase the 1/1/2023 unencumbered cash balance fror	662,432.00	estimated to	646,603.35	actual
Sidewalk Cap	Increase the 1/1/2023 unencumbered cash balance fror	99,879.00	estimated to	102,568.36	actual
Utilities Cap	Increase the 1/1/2023 unencumbered cash balance fror	322,060.00	estimated to	366,098.10	actual
Sperry Lane	Increase the 1/1/2023 unencumbered cash balance fror	19,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Increase the 1/1/2023 unencumbered cash balance fror	3,396.00	estimated to	4,895.31	actual
Wtr Looping	Increase the 1/1/2023 unencumbered cash balance fror	7,268.00	estimated to	7,268.08	actual
New Well	Increase the 1/1/2023 unencumbered cash balance fror	231,641.00	estimated to	218,343.55	actual
Water Rev	Increase the 1/1/2023 unencumbered cash balance fror	1,795,812.00	estimated to	1,785,500.96	actual
Water Emgcy	Increase the 1/1/2023 unencumbered cash balance fror	55,359.00	estimated to	81,553.17	actual
Sewer Rev	Increase the 1/1/2023 unencumbered cash balance fror	1,032,804.00	estimated to	1,098,425.84	actual
Sewer Cap	Increase the 1/1/2023 unencumbered cash balance fror	428,843.00	estimated to	598,397.04	actual
Econmc Dev	Increase the 1/1/2023 unencumbered cash balance fror	39,966.00	estimated to	121,896.67	actual
Refuse	Increase the 1/1/2023 unencumbered cash balance fror	78,551.00	estimated to	77,641.29	actual
Sick Leave	Increase the 1/1/2023 unencumbered cash balance fror	137,497.00	estimated to	159,496.66	actual
Hoskins End	Increase the 1/1/2023 unencumbered cash balance fror	2,025.00	estimated to	2,074.92	actual
Thompson Tr	Increase the 1/1/2023 unencumbered cash balance fror	545.00	estimated to	594.23	actual
Performn Bd	Increase the 1/1/2023 unencumbered cash balance fror	11,062.00	estimated to	12,062.23	actual
Unclaimed Fd	Increase the 1/1/2023 unencumbered cash balance fror	5,086.00	estimated to	6,420.31	actual
	Beginning Balance totals	9,467,111.00		11,362,219.98	
	Total Tax Revenue	486,095.00		582,387.00	
	New General Fund Total	2,517,590.46			
	New Special Revenue Fund Total	9,457,776.26			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	1,433,295.39			
	New Enterprise Funds Total	7,876,784.52			
	New Fiduciary Fund Total	182,150.35			
	Grand Total New Certificate- All Funds	21,467,596.98			
	Net Change in Beginning balances	1,895,108.98			
	Net Change in Tax Revenue	89,696.00			
	Net Change in Other Source Revenue	6,596.00			
		1,991,400.98			

Voice vote: Three ayes. Motion carried

Chardon Township – 2023 Amendment #1

Motion by James Flaiz, seconded by Charles Walder, to amend the Chardon Township 2023 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 unencumbered cash balances.

General	Increase the 1/1/23 unencumbered cash balance from	117,529.30	estimated to	200,493.72	actual
	Increase tax revenue	799.00	estimated to	207,756.00	actual
	Increase other source revenue	20.87	estimated to	175,501.87	actual
Motor Vehicle	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	5,537.52	actual
Gasoline Tax	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	70,511.48	actual
Road & Bridge	Increase the 1/1/23 unencumbered cash balance from	38,000.00	estimated to	271,739.42	actual
	Decrease tax revenue	(151.76)	estimated to	426,640.24	actual
	Increase other source revenue	576.00	estimated to	68,244.00	actual
Cemetery	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	3,616.98	actual
Fire Levy	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	307,412.64	actual
	Increase tax revenue	5,277.00	estimated to	569,174.00	actual
	Increase other source revenue	624.00	estimated to	54,834.00	actual
EMS Service	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	67,455.80	actual
Permissible Tx	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	62,238.21	actual
ARP Act Fund	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	281,421.50	actual
Debt	Increase the 1/1/23 unencumbered cash balance from	-	estimated to	18,836.05	actual
	Increase other source revenue from R&B	4,458.76	estimated to	68,508.76	actual
Misc Cap Proj	No change in the 1/1/23 unencumbered cash balance from	-	estimated to	-	actual
Caley Private	Decrease 1/1/23 unencumbered cash balance from	1,004.10	estimated to	704.10	actual

Established debt service line items revenue to support debt is pulled from R&B Fund RE Tax

New General Fund Total	583,751.59
New Special Revenue Funds Total	2,468,398.95
New Debt Service Funds Total	87,344.81
New Capital Project Funds Total	-
New Fiduciary Funds Total	704.22
Grand Total New Certificate- All Funds	<u>3,140,199.57</u>
Net Change in Beginning balances	1,133,434.02
Net Change in Tax Revenue	5,924.24
Net Change in Other Source Revenue	5,765.76
New Increase over original certificate	<u>1,145,124.02</u>

Voice vote: Three ayes. Motion carried.

Geauga Park District – Amendment #3

Motion by Charles Walder, seconded by Christopher P Hitchcock, to table Geauga Park District’s 2023 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2023 Year.

General Fund

Increase Other -other source revenue 98,775.76, from 300,000.00 to 398,775.76

New General Fund Total:	\$10,320,414.45
New 2023 Certificate Total:	\$12,114,258.14

Voice vote: Three ayes. Motion carried

Geauga Park District – Amendment #4

Motion by Charles Walder, seconded by Christopher P Hitchcock, to table Geauga Park District’s 2023 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2023 Year.

General Fund

Transfer Out tax revenue 1,070.802.45 from 5,888,445 to 4,817,642.55

Capital Projects Fund

6015 Land Acquisition Fund Transfer In tax revenue 1,070,802.45 from 0.00 to 1,070,802.45

New General Fund Total:	\$9,249,612.00
New Capital Project Fund Total:	\$2,863,851.80
New 2023 Certificate Total:	\$12,114,258.14

Voice vote: Three ayes. Motion carried

Budget staff was directed to invite the Fiscal Officer and a Board Member or Executive to the next Budget Commission meeting on 3/6/23. Geauga Park District is still over appropriated. Mr Walder would like to have better communication with the Park District since their legal counsel suggested at the Budget Hearings this past August that the communication was not adequate. Mr. Walder remains concerned that even if these measures passed today that they don’t understand that they will be out of funds for the 1st quarter of 2024 if they spend all they have appropriated by the end of 2023. Mr. Flaiz suggested the invite be in writing.

Geauga Health District – Amendment #3

Motion by Charles Walder, seconded by Christopher P Hitchcock, to amend Geauga Health District’s 2023 Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2023 Year.

Special Revenue Fund

Increase #6011 Private Water other source revenue 149,670.00, from 83,600.00 to 233,270.00

New Special Revenue Fund Total:	\$4,656,950.42
New 2023 Certificate Total:	\$7,296,402.11

Voice vote: Three ayes. Motion carried

Health District Supplemental Appropriation Requests:

Motion by James Flaiz, seconded by Christopher P Hitchcock, to accept the Health District’s 2023 Supplemental Appropriation and Appropriation Transfer by fund as follows:

Supplemental Appropriation – Fund 6011
Fund 6011

Contract Services: \$113,548.41 New Total Fund Appropriations: \$204,504.41

Appropriation Transfer – Fund 6008

From: Salaries \$(1,500.00)
To: Hospitalization \$1,500.00 New Total Fund Appropriations: \$106,019.56 Unchanged

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #2

Motion by James Flaiz, seconded by Charles Walder, to amend the Geauga County’s 2023 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified

Special Revenue Funds

Increase 2035 Transportation other source revenue 216,805.00, from 1,691,110.00 to 1,907,915.00
Increase 2047 Law Enforcement Block Grant 11,766.72, from 0.00 to 11,766.72
Increase 2103 Automated Outbound Text Messages other source revenue 5,000.00, from 0.00 to 5,000.00

Net Adjustment: \$233,571.72

Capital Projects Funds

Increase 4027 Transit Capital Grant other source revenue 216,805.00, from 350,100 to 566,905.00

New Special Revenue Funds Total:	\$123,279,760.53
New Capital Projects Funds Total:	\$ 27,119,356.76
New 2023 Certificate Total:	\$226,682,645.96

Voice vote: Three ayes. Motion carried


General Discussion

Concern that Auburn Township will not be able to close their year in time to avoid UAN deadline of 3/1/23. Budget Staff to reach out and advise to close as soon as possible and correct any errors after.

Public Comment:

Mr. and Mrs. Pardington, from Protect Geauga Parks, advised that the state of the budget for the Park District does not appear to be in a good position.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the February 22, 2023 - special meeting at 11:37 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

