

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 6, 2023 at 10:00 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles Walder, Geauga County Prosecutor James Flaiz and Geauga County Treasurer Christopher P Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditor and Chief Administrator ADP/DOIT Frank Antenucci, Deputy Auditors: Tammy Most, and Kristen Sinatra

Meeting Advertised: Regular Business  
Virtual attendance was offered for public viewing

2022/2023 School Amendments

Berkshire LSD – 2022/2023 Amendment #5

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

Special Revenue Fund

Increase #300 Student Activities other source revenue 10,000.00, from 95,000.00 to 105,000.00

Capital Project Funds

Increase 04 Construction Fund other source revenue 15,513.25, from 348,968.77 to 364,482.02

Increase 010 Classroom Facilities other source revenue 0.04, from 25,375.00 to 25,375.04

*Net Adjustment: \$ 15,513.29*

Enterprise Funds

Decrease 009 Uniform Supplies other source revenue (5,000.00), from 15,000.00 to 10,000.00

New Special Revenue Fund Total:	\$ 2,180,743.02
New Capital Project Funds Total:	\$ 2,971,879.68
New Enterprise Revenue Fund Total:	\$ 807,959.09
New 2022/2023 Certificate Total:	\$30,996,313.91

*Appropriations do not exceed estimated revenue*

Voice vote: Two ayes. Motion carried.

2023 Amendments

Chester Township Park District – Amendment #1

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the Chester Township Park District’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 Fund

Increase beginning balance by 10,694.76 from 17,700.24 to 28,395.00

New General Fund Total:	\$43,115.00
New 2023 Certificate Total:	\$43,115.00

*2023 appropriation measures not yet provided*

Voice vote: Two ayes. Motion carried.

**East Geauga Fire District – 2023 Amendment #1**

Motion by Charles E Walder, seconded by Christopher P Hitchcock, to amend the East Geauga Fire District 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:

Increase the 1/1/2023 unencumbered cash balance from	559,376.52	estimated to	579,206.25	actual
Increase tax revenue	12,817.00	from 637,324.00	estimated to	650,141.00
Decrease other source revenue	(10,854.00)	from 27,084.00	estimated to	16,230.00
				actual
New General Fund Total		1,245,577.25		
New 2023 Certificate Total		1,245,577.25		
Net Change in Beginning Balances		19,829.73		
Net Change in Tax Revenue		12,817.00		
Net Change in Other Source Revenue		(10,854.00)	TVLR estimate lower	
Total Net Change over original Certificate		21,792.73		

*Appropriations do not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Gauga County Prosecutor, James Flaiz entered the meeting at 10:04**

**Claridon Township – 2023 Amendment #1**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the Claridon 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	333,667.88	estimated to	#####	actual
	Increase tax revenue	7,898.00	197,684.00	estimated to	#####
	Increase other source revenue	1,056.00	99,512.00	estimated to	#####
Motor Vehic	Decrease the 1/1/23 unencumbered cash balance from	34,102.59	estimated to	9,519.67	actual
Gasoline Tax	Increase the 1/1/23 unencumbered cash balance from	382,735.47	estimated to	#####	actual
Road & Brid	Increase the 1/1/23 unencumbered cash balance from	476,712.09	estimated to	#####	actual
	Increase tax revenue	5,159.00	120,850.00	estimated to	#####
	Increase other source revenue	690.00	42,168.00	estimated to	42,858.00
Cemetery	Increase the 1/1/23 unencumbered cash balance from	31,612.60	estimated to	40,618.01	actual
Zoning	Increase the 1/1/23 unencumbered cash balance from	24,344.57	estimated to	29,046.74	actual
Fire Levy	Increase the 1/1/23 unencumbered cash balance from	144,752.45	estimated to	#####	actual
	Increase tax revenue	10,867.00	294,505.00	estimated to	#####
	Increase other source revenue	1,284.00	34,773.00	estimated to	36,057.00
Permissive M	Increase the 1/1/23 unencumbered cash balance from	46,345.61	estimated to	21,238.79	actual
BVFD	Decrease the 1/1/23 unencumbered cash balance from	-	estimated to	(1,288.99)	actual
CFD Ambul	Decrease the 1/1/23 unencumbered cash balance from	109,310.22	estimated to	96,568.06	actual
ARP Act	Decrease the 1/1/23 unencumbered cash (72,730.31)	145,917.87	estimated to	73,187.56	actual
	New General Fund Total	739,568.67			
	New Special Revenue Fund Total	2,344,855.66			
	New Capital Project Fund Total	-			
	Grand Total New Certificate- All Funds	3,084,424.33			
	Net Change in Beginning balances	120,409.21			
	Net Change in Tax Revenue	23,924			
	Net Change in Other Source Revenue	3,030.00			
	Total Net Change over Original Cert	147,363.21			

*Appropriations do not exceed estimated revenue*

Voice vote: Three ayes. Motion carried.



**Claridon Township 2023 Amendment #3**

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

**Capital Projects Fund**

Increase Fund #4401 Public Works (OPWC) other source revenue 300,000.00 from, 0.00 to 300,000.00

New Capital Project Fund Total:	\$ 300,000.00
New 2023 Certificate Total:	\$3,384,424.33

*Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

**Chester Township 2023 Amendment #2**

Motion by Charles E Walder, seconded by James Flaiz, to **table** Chester Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase #2081 Police Levy other source revenue 20,600 from 96,783.85 to 117,383.85  
Increase OneOhio Opiod Fund other source revenue 2,295.83 from 0.00 to 2.295.83  
*Net Adjustment: \$22,895.83*

New Special Revenue Fund Total:	\$ 11,072,680.40
New 2023 Certificate Total:	\$ 12,834,432.45

*\*Appropriations form GCA-006 dated March 6, 2023 exceeds estimated revenue in certain funds by a total of: 482,352.70*

The Budget Commission asked that the budget staff invite the Fiscal Officer and perhaps a Trustee to attend the next meeting so there may be an explanation and understanding.

Voice vote: Three ayes. Motion carried.

**Chardon Township 2023 Amendment #2**

Motion by Charles E Walder, seconded by James Flaiz, to **table** Chardon Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Decrease #2041Cemetery fund other source revenue 1,500 from 27,000 to 25,500

**Debt Service Fund**

Increase Debt Service Fund SIB-Hosford other source revenue 4,458.76 from 0.00 to 4,458.76

New Special Revenue Fund Total:	\$ 2,466,898.95
Debt Service Fund Total:	\$ 87,344.81
New 2023 Certificate Total:	\$ 3,138,699.57

*\*Appropriations form GCA-006 dated March 6, 2023 exceeds estimated revenue by: 1,500.00*

The Budget Commission asked that the budget staff invite the Fiscal Officer and perhaps a Trustee to attend the next meeting so there may be an explanation and understanding.

Voice vote: Three ayes. Motion carried.

**Hambden Township – 2023 Amendment #1**

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the Hambden Township 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	204,249.37	estimated to	419,749.80	actual
	Decrease tax revenue	2,532.00	estimated to	223,010.00	actual
	Decrease other source revenue	339.00	estimated to	157,788.00	actual
Motor Vehicle	Increase the 1/1/2023 unencumbered cash balance from	5,090.99	estimated to	10,804.89	actual
Gasoline Tax	Increase the 1/1/2023 unencumbered cash balance from	80,462.17	estimated to	129,588.96	actual
Road & Bridge	Increase the 1/1/2023 unencumbered cash balance from	119,268.80	estimated to	324,871.31	actual
	Decrease tax revenue	4,776.00	estimated to	437,812.00	actual
	Decrease other source revenue	495.00	estimated to	44,176.00	actual
Cemetery	Increase the 1/1/2023 unencumbered cash balance from	22,369.26	estimated to	46,241.84	actual
Fire Levy	Increase the 1/1/2023 unencumbered cash balance from	159,500.18	estimated to	485,074.21	actual
	Decrease tax revenue	6,900.00	estimated to	687,664.00	actual
	Increase other source revenue	376.00	estimated to	40,265.00	actual
Park Levy	Increase the 1/1/2023 unencumbered cash balance from	9,944.44	estimated to	36,028.30	actual
	Decrease tax revenue	282.00	estimated to	27,854.00	actual
	Decrease other source revenue	38.00	estimated to	4,177.00	actual
Permissive MV	Increase the 1/1/2023 unencumbered ca	19,394.76	estimated to	30,104.88	actual
EMS Billing	Increase the 1/1/2023 unencumbered cash balance from	33,717.64	estimated to	137,467.54	actual
ARP Act	Increase the 1/1/2023 unencumbered cash balances from	294,006.00	estimated to	449,157.06	actual
	Increase other source revenue	(247,003.00)	estimated to	-	actual
EPA Recycling	Increase the 1/1/2023 unencumbered cash balances from	-	estimated to	14.74	actual
	Increase other source revenue	-	estimated to	-	actual
OneOhio Opioi	Increase the 1/1/2023 unencumbered cash balances from	-	estimated to	340.79	actual
Perm Imprv	Increase the 1/1/2023 unencumbered cash balance from	109,205.54	estimated to	336,485.99	actual
	Decrease tax revenue	900.00	estimated to	89,133.00	actual
	Increase other source revenue	121.00	estimated to	11,925.00	actual
Misc Capital Pr	Increase the 1/1/2023 unencumbered cash balance from	-	estimated to	378.00	actual
New General Fund Total		800,547.80			
New Special Revenue Fund Total		3,162,322.52	adj by Fiscal		
New Debt Service Fund Total		-			
New Capital Project Funds Total		437,921.99			
Grand Total New Certificate- All Funds		4,400,792.31			
Net Change in Beginning balances		1,357,783.80			
Net Change in Tax Revenue		15,390.00			
Net Change in Other Source Revenue		(245,634.00)			
		1,127,539.80			

*\*Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.



**Auburn Township – Amendment #1**

Motion by Charles E Walder, James Flaiz, Christopher P Hitchcock, seconded by Charles E Walder, James Flaiz, Christopher P Hitchcock to amend the Auburn Township 2023 Official Certificate of Estimated Resources presented 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	Decrease the 1/1/2023 unencumbered cash balance from	123,249.79	estimated to	448,304.20	actual
	Increase tax revenue	3,432.00	estimated to	373,740.00	actual
	Decrease other source revenue	(194,172.74)	estimated to	144,447.00	actual
Motor Veh	Increase the 1/1/2023 unencumbered cash balance from	5,602.25	estimated to	19,025.19	actual
Gasoline Tax	Increase the 1/1/2023 unencumbered cash balance from	10,818.53	estimated to	260,750.13	actual
Road & Bridge	Decrease the 1/1/2023 unencumbered cash balance from	202,801.30	estimated to	330,045.24	actual
	Increase tax revenue	240,841.00	estimated to	1,521,972.00	actual
	Increase other source revenue	31,768.00	estimated to	166,954.00	actual
Cemetery	Increase the 1/1/2023 unencumbered cash balance from	8,212.54	estimated to	35,934.60	actual
Fire Levy	Decrease the 1/1/2023 unencumbered cash balance from	325,840.24	estimated to	350,967.95	actual
	Increase tax revenue	11,353.00	estimated to	1,171,503.00	actual
	Increase other source revenue	1,518.00	estimated to	168,768.00	actual
Permissive TX	Increase the 1/1/2023 unencumbered cash balance from	2,777.47	estimated to	88,524.16	actual
LCRF	Increase the 1/1/2023 unencumbered cash balance from	-	estimated to	478.33	actual
ARPA	Increase the 1/1/2023 unencumbered cash balance from	446,044.00	estimated to	534,011.77	actual
Debt Service	Increase the 1/1/2023 unencumbered cash balance from	32,371.56	estimated to	-	actual
Property Acq	Increase the 1/1/2023 unencumbered cash balance from	619.12	estimated to	28,264.43	actual
	Unchanged other source revenue	-	estimated to	-	actual
Auburn Park	Increase the 1/1/2023 unencumbered cash balance from	1,656.22	estimated to	1,655.22	actual
New General Fund Total		1,006,491.20			
New Special Revenue Funds Total		4,783,721.37			
New Debt Service Fund Total		180,100.00			
New Capital Project Funds Total		29,919.65			
New Special Assessment Funds Total					
Grand Total New Certificate- All Funds		<u>6,000,232.22</u>			
Net Change in Beginning balances		977,968.20			
Net Change in Tax Revenue		255,626.00			
Net Change in Other Source Revenue		<u>(160,886.74)</u>			
		<u>1,072,707.46</u>			

*\*Appropriations form GCA-006 dated March 6, 2023 exceeds estimated revenue by: 1.00*

The Budget staff has been instructed to call and advise them to change their appropriations or revenue to correct the issue.

Voice vote: Three ayes. Motion carried.

**Geauga Park District – Revenue Certification**

Motion by Charles E Walder, seconded by James Flaiz, to table Geauga Park District’s 2023 Official Certificates of Estimated Resources, Amendments 3 and 4, to reflect the following changes to revenue previously certified for the 2023 Year.

**Geauga Park District – Amendment #3**

**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
<b>New 2023 Certificate Total:</b>	<b>\$12,114,258.14</b>

**Geauga Park District – Amendment #4**

**Capital Projects Fund**

Increase 6015 Land Acquisition Fund other source revenue 1,070,802.45 from 0.00 to 1,070,802.45 (transfer from General Fund)

New Capital Project Fund Total:	\$2,863,851.80
<b>New 2023 Certificate Total:</b>	<b>\$13,185,060.59</b>

Voice vote: Three ayes. Motion carried

Due to schedule conflicts representatives from the Park District were not able to join the meeting today.

**Schedule a Special Budget Commission Meeting**

Motion by James Flaiz, seconded by C.P. Hitchcock, to schedule a special meeting for March 13, 2023 at 9:00 am in the Auditor’s Appraisal Conference Room for the purpose of meeting with entities of “tabled” items and to conduct regular business. The regular meeting scheduled for March 20, 2023 at 10:00 am will be cancelled.

Voice vote: Three ayes. Motion carried

An invitation will be extended to the Fiscal Officer, Executive Director, and legal counsel for the Park District to attend.

**Geauga Trumbull Solid Waste District Supplemental Appropriation Request:**

Motion by Christopher P Hitchcock, seconded by James Flaiz, to accept the GTSW District’s 2023 Supplemental Appropriations by fund as follows:

<u>Fund 6007</u>	
Grant Special Expense	\$69,038.13
Fund #6007 New Total Unappropriated: \$2,826,307.99	

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #3**

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

**Special Revenue Fund**

Increase 2015 911 Systems other source revenue 50,000.00. from 1,218,596.00 to 1,268,596.00

New Special Revenue Funds Total: \$123,329,760.53

**New 2023 Certificate Total:** **\$226,732,645.96**

Voice vote: Three ayes. Motion carried.

**General Discussion**

Parkman Township has some errors in the submitted 2022-year end certificate. The Commission approved of the Budget staff reaching out to Parkman Township's Fiscal Officer and asked that an update be provided at the next meeting.

**Public comment**

Barb Partington wanted to let the Commission know that she appreciates the effort to work with the Park District.

Sarah McGlone of the League of Women Voters requested the revenue certificates, GCA-015, from today's meeting be sent to her via email.

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the March 6, 2023 - regular meeting at 10:29 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission



