

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, March 13, 2023 at 9:00 a.m. in the Auditor’s Appraisal Conference Room 231 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, Chief Compliance Officer Kate Jacob-McClain, 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: Meet with the following: Geauga Park District, Chester Township, Chardon Township and Regular Business  
Virtual attendance was offered for public viewing

**Prior Minutes**

Motion by Charles E Walder, seconded by Christopher P Hitchcock, to approve the minutes of the February 22, 2023 - special session.

Voice vote: Two ayes. Motion carried

**Claridon Township 2023 Amendment #3**

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

**Special Revenue Fund**

Increase Fund #2281 BVFD Ambulance & EMS other source revenue 4,300.00 from, 13,000.00 to 17,300.00  
Decrease Fund #2274 ARPA other source revenue (150,317.77), from 150,317.77 to 0.00  
***Net adjustment: \$(146,017.77)***

New Special Revenue Fund Total:	<u>\$2,198,837.89</u>
New 2023 Certificate Total:	<b>\$3,238,406.56</b>

*Appropriations do not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Russell Township 2023 Amendment #2**

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

**Capital Project Fund**

Decrease #4904 General Fund Reserve other source revenue (37,227.00) from 55,859.00 to 18,632.00  
Increase #4905 Road Fund Reserve other source revenue 37,404.00 from 16,044.00 to 53,448.00  
Increase #4906 Police Fund Reserve other source revenue 63,391.00 from 24,129.00 to 87,520.00  
Increase #4907 Fire Fund Reserve other source revenue 88,067.00 from 49,452.00 to 137,519.00  
Increase #4908 Road Vehicle fund other source revenue 290,000.00 from 0.00 to 290,000.00  
Increase #4909 Police Vehicle fund other source revenue 165,401.00 from 0.00 to 165,401.00  
Increase #4910 Fire Vehicle fund other source revenue 360,000.00 from 0.00 to 360,000.00  
***Net adjustment: 967,036.00***

<b><u>New Capital Project Fund Total:</u></b>	<b><u>\$ 2,570,255.09</u></b>
<b><u>New 2023 Certificate Total:</u></b>	<b><u>\$ 15,570,205.63</u></b>

*\*Appropriations do not exceed estimated revenue*

The Budget Commission acknowledged the creation of Reserve Account #'(s) 4908, 4909, and 4910 by Russell Township. The initial funding is a result of transfers from Fund(s): 2031, 2081, and 2111 respectively, and was included in prior appropriation resolution #2023-8.

Russell Township submitted an approved Resolution #2023-7 creating three (3) Reserve Accounts. Acknowledgement of approval will be noted in these minutes and form GCA-037 with the approval date will be sent to the taxing districts. 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 Township may need to produce updated reports to support the cap amount of the Fund being adjusted if an adjustment becomes necessary.

Russell Township submitted an approved Resolution #2023-6 updating the established capital project fund(s): 9404, 9405, 9406, and 9407 maximum reserve amount levels resulting from an updated study dated February 7, 2023.

General Fund Reserve Fund #9404 increased by: 16,174.00 from 1,025,337.00 to 1,041,511.00  
Road Department Reserve Fund #9405 increased by: 306,453 from 658,270.00 to 964,723.00  
Police Department Reserve Fund #9406 increase by: 454,533 from 343,610.00 to 798,143.00  
Fire Department Reserve fund #4907 increased by: 1,044,444 from 822,020.00 to 1,866,464.00

An updated form GCA-037 will be sent to the taxing district with updated limits.

The Budget Commission acknowledged the creation of Reserve Account #'(s) 4904, 4905, 4906, and 4907 by Russell Township.

Russell Township submitted an approved Resolution #2020-47 creating four (4) Reserve Accounts. Acknowledgement of approval will be noted in these minutes and form GCA-037 with the acknowledgement date will be sent to the taxing districts. 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 Township may need to produce updated reports to support the cap amount of the Fund being adjusted if an adjustment becomes necessary.

The resolution, 2020-47, from Russell Township was submitted prior to the Budget Commission having procedures in place for acknowledging, maintaining, and reviewing Reserve Funds.

Voice vote: Two ayes. Motion carried.



**Middlefield Township – 2023 Amendment #1**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the Middlefield 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 fi	176,237.43	estimated to	216,693.27	actual
	Increase tax revenue	2,444.00	95,414.00	estimated to	97,858.00
	Increase other source revenue	327.00	155,749.92	estimated to	156,076.92
Motor Veh	Increase the 1/1/2023 unencumbered cash balance fi	37,475.27	estimated to	41,971.22	actual
Gasoline Tax	Increase the 1/1/2023 unencumbered cash balance fi	309,495.34	estimated to	427,442.32	actual
Road & Brid	Increase the 1/1/2023 unencumbered cash balance fi	612,809.21	estimated to	598,953.46	actual
	Increase tax revenue	203,285.00	295,333.00	estimated to	498,618.00
	Increase other source revenue	6,025.00	63,711.80	estimated to	69,736.80
Ambulance	Increase the 1/1/2023 unencumbered cash balance fi	371,816.37	estimated to	410,879.56	actual
	Increase tax revenue	111,923.00	-	estimated to	111,923.00
	Increase other source revenue	14,974.00	-	estimated to	14,974.00
Permissive T	Increase the 1/1/2023 unencumbere	8,374.10	19,307.46	estimated to	27,681.56
ARPA	Increase the 1/1/2023 unencumbere	235,894.62	-	estimated to	235,894.62
Misc. Spec.	Increase the 1/1/2023 unencumbere	235,894.63	-	estimated to	235,894.63
New General Fund Total		470,628.19			
New Special Revenue Funds Total		2,827,375.77			
Grand Total New Certificate- All Funds		3,298,003.96			
Net Change in Beginning balances		668,269.56			
Net Change in Tax Revenue		317,652.00			
Net Change in Other Source Revenue		21,326.00			
		1,007,247.56			

*\*Appropriations do not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Thompson Township 2023 Amendment #2**

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

**Special Revenue Fund**

Increase Fund #2901Park Fund other source revenue 1,100.00 from, 0.00 to 1,100.00  
Increase Fund #2191 Fire Fund Other-other source revenue 5,760.00, from 38,500.00 to 44,260.00  
*Net Adjustments: \$6,860.00*

New Special Revenue Fund Total: \$1,634,528.34  
New 2023 Certificate Total: \$2,000,013.87

*\*Appropriations do not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Parkman Township – 2023 Amendment #1**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend Parkman’s Twp. 2022 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	308,897.37	estimated to	414,118.23	actual
	Increase tax revenue	2,112.00	estimated to	124,063.00	actual
	Decrease other source revenue	(35,918.00)	estimated to	85,307.00	actual
Motor Veh	Increase the 1/1/2023 unencumbered cash balance from	14,389.85	estimated to	18,062.30	actual
	Decrease other source revenue	(10,010.00)	estimated to	-	actual
Gasoline Tax	Increase the 1/1/2023 unencumbered cash balance from	101,040.47	estimated to	126,561.90	actual
	Decrease other source revenue	(130,326.00)	estimated to	-	actual
Road & Bridge	Increase the 1/1/2023 unencumbered cash balance from	230,409.21	estimated to	259,417.16	actual
	Increase tax revenue	5,895.00	estimated to	370,161.00	actual
	Increase other source revenue	481.00	estimated to	29,349.00	actual
Cemtery	Decrease the 1/1/2023 unencumbered cash balance from	17,311.02	estimated to	16,684.61	actual
	Decrease other source revenue	(12,000.00)	estimated to	-	actual
Fire Levy	Increase the 1/1/2023 unencumbered cash balance from	133,054.84	estimated to	319,805.63	actual
	Increase tax revenue	2,997.00	estimated to	190,620.00	actual
	Decrease other source revenue	(16,598.00)	estimated to	25,503.00	actual
Road Levy	Increase the 1/1/2023 unencumbered cash balance from	16,789.00	estimated to	83,157.75	actual
	Decrease tax revenue	-	estimated to	-	actual
	Decrease other source revenue	-	estimated to	-	actual
Permissive Lic	Increase the 1/1/2023 unencumbered ca	15,671.56	estimated to	17,151.33	actual
	Decrease other source revenue	(7,510.00)	estimated to	-	actual
Coronavirus R	Increase the 1/1/2023 unencumbered ca	211.40	estimated to	140,542.91	actual
EMT Service	Increase the 1/1/2023 unencumbered cash balance from	132,357.87	estimated to	220,979.15	actual
	Decrease other source Rrevenue	(82,376.00)	estimated to	-	actual
Public Safety	Decrease the 1/1/2023 unencumbered cash balance from	15,250.00	estimated to	-	actual
ARP Act	Decrease the 1/1/2023 unencumbered cash balance from	435,251.66	estimated to	97,896.81	actual
Lighting	Increase the 1/1/2023 unencumbered ca	5516.29	estimated to	9,070.23	actual
	Decrease other source revenue	(4,800.00)	estimated to	-	actual
New General Fund Total		623,488.23			
New Special Revenue Funds Total		1,915,892.55			
New Special Assessments		9,070.23			
Grand Total New Certificate- All Funds		2,548,451.01			
Net Change in Beginning balances		167,899.23			
Net Change in Tax Revenue		11,004.00			
Net Change in Other Source Revenue		(299,057.00)			
		(120,153.77)			

*\*Appropriations do not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Geauga County Prosecutor James Flaiz joined the meeting at 9:09am**

**Geauga County – Amendment #4**

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

**Special Revenue Fund**

Increase 2011 Court Technology other source revenue 20,000.00. from 504,468.00 to 524,468.00

New Special Revenue Funds Total: \$123,349,760.53

**New 2023 Certificate Total:** \$226,752,645.96

*\*Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.



**Chardon Township 2023 Amendment #2**

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

**Special Revenue Fund**

Decrease #2041 Cemetery 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

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

*\*Appropriations form GCA-006 dated March 13, 2023 exceeds estimated revenue by: 1,500.00*

Due to various circumstances, there have been multiple entities that have found themselves in an over appropriated situation in 2023.

Mr. Walder explained that the decrease in revenue to the cemetery fund created an over appropriated situation in the Cemetery Fund due to Temporary Appropriations having an amount appropriated of 27,000. Ms. Krizman, the Fiscal Officer, agreed to take this information to the Trustee meeting tomorrow and transfer additional funds from the General Fund to resolve the matter. Once the new resolution is received by the Auditor’s office a new certificate, GCA-006 will be issued.

Voice vote: Three ayes. Motion carried.

**Chester Township 2023 Amendment #2**

Motion by Christopher P Hitchcock, seconded by James Flaiz, to amend 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***

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

*\*Appropriations form GCA-006 dated March 13, 2023 does not exceed estimated revenue.*

Mr. Walder explained that the transfer to the Police Levy fund could not happen prior to the submission of Permanent/Annual Appropriations. When the Temporary appropriations were submitted in December 2022 they were submitted at the Fund level. As a result, according to RC 5708.38 “(C) Appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services.” the ability to transfer between funds was not in place yet, which resulted in a situation where appropriations exceeded estimated revenue. This situation was remedied with the submission of the Permanent/Annual appropriations. Ms. Jarrett, Fiscal Officer, was satisfied with the explanation and agreed to submit appropriations with more detail in the future.

Voice vote: Three ayes. Motion carried.

**Geauga Park District – Amendment #3**

Motion by James Flaiz, seconded by Charles E Walder, to amend 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

*\*Appropriations form GCA-006 dated March 13, 2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

**Geauga Park District – Amendment #4**

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

**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
New 2023 Certificate Total:	\$ 13,185,060.59

*\*Appropriations form GCA-006 dated March 13, 2023 does not exceed estimated revenue.*

Mr. Walder summarized, when the 2023 Permanent/Annual Appropriations were submitted in December 2022, the form GCA-006 noted the appropriations exceed estimated revenue in three funds. There were a couple of revenue certifications submitted in attempt to correct the issue. However, the revenue certifications did not correct the issue and the over appropriated funds remained. Once the Resolutions 1-2023 and 2-2023 were submitted the issue was resolved. Mr. Walder noted that if there is anticipated revenue from grants or similar, it is common practice to certify the amount of revenue prior to creating the appropriations to avoid an over appropriated situation, presuming the funds are received prior to the expenditures. Dawn Sweeney, Fiscal Officer, acknowledged the comments by Mr. Walder. Mr. Walder went on to note that while the Park District is no longer in an over appropriated state, he remains concerned that they have appropriated in excess of 90% of their estimated revenue. According to the budget data submitted, there should be approximately \$2 million in carry over to cover first quarter 2024 expenditures. If everything currently appropriated in 2023 is spent in 2023 there will be little remaining to cover the first quarter expenses in 2024.

Mr. Hitchcock opened the floor for public comment before the Park District business concluded. Jane Valvoda directed a question to John Oros asking why the Park decided to leave the county. Mr. Oros stated he believed that the Park District could manage their own fiscal operations. Dave Partington directed his comment to Mr. Oros, by urging him to return to the County to avoid the many fiscal problems that have already occurred and the unknown problems that may be coming in the future. He continued by saying that the taxpayers have approved three generous levies and deserve to have those funds spent properly. Mr. Flaiz asked Ms. Sweeney what the budget amount is for IT services, she stated that amount at: 244,150.00. He went on to ask what the outside accounting budget is. She stated there are no funds budgeted for that service. He asked what outside accounting funds were spent last year. She stated that she did not have that information but offered to provide it to him. Christine Perkins asked Mr. Oros what prompted him to decide to take on the task of performing all the services the Auditor was providing for free. Mr. Oros answered that it is not uncommon for Park Districts to have in-house fiscal operations. Fiscal staff has been reduced in the District since last year from 3 people to 1.5. Ms. Perkins went on to ask if the Auditor’s office was doing a poor job. Mr. Oros said he just felt it was time to bring the fiscal operations in-house. Ms Perkins continued to



question why he did this, as she said it did not make sense. She asked whether any one else was confused. She then directed a question to Mr. Walder asking if there is anyone who audits the District. Mr. Walder explained that the Budget Commission has visibility into the revenue. He continued that the District is audited by the State Auditor every two years. Mr. Flaiz clarified that the Budget commission does not have visibility into expenditures, as to whether they are lawful or not. Ms. Perkins asked whether the separation was lawfully permitted. Mr. Walder answered that the separation was lawful. Ms. Shelly Chernin thanked the Budget Commission for allowing public comment. She went on to say that she was concerned after a meeting in January when a fiscal issue that was on the agenda was tabled after no apparent discussion in the meeting. She made a record request and received emails only regarding the scheduling of the meetings. Consequently, she wondered when the matters of substance are discussed by the Park Board. If not in public or on paper, in executive session? When does the business of the park occur? She said since there is no transparency; it hints at corruption. Ms. Sweeney wanted to point out that she and Mr. Oros work closely to meet obligations and assured that the obligations of the District will continue to be met. Mr. Flaiz asked whether the paving project that was scheduled for the first quarter of this year was cancelled due to lack of funding. Ms. Sweeney said no, there was funding available. Mr. Flaiz went on to agree with Ms. Chernin saying that in his viewing of Park District meetings there seems to be little business and much “scripting” going on. Mr. Walder acknowledged the fact that the park does not have to, by law, allow public comment. There is no legal requirement for the Budget Commission to allow public comment either but “we have chosen to allow it”. He believes most parks in Ohio also allow public comment. A member of the audience quickly corrected him that all other Park Boards in Ohio allow public comment. When things become “mysterious” we, the Auditor’s office, get calls from the public. However, we often cannot answer the question, but because we don’t see everything either, therefore the information we give out is incomplete or confusing. Mr. Oros stated that the public may email the Park Board Commissioners who will answer during the meetings. Mr. Flaiz, summarized it this way, the Park District’s separation from the County made “zero financial sense”. Going on, he said that no business person on your Board would give up free services in their own personal businesses. The only reason it was done was to avoid oversight and transparency. Taking \$12 million dollars of taxpayer money and not allowing insight is frustrating concluded Mr. Flaiz. Ms. Perkins followed by asking about sitting Board members receiving contracts from the Park. She asked Mr. Oros why that is allowed. Mr. Oros said the projects are publicly bid and awarded accordingly. Ms. Perkins said they are largely awarded to those Board members. Mr. Augustine asked about the work going on the East side of the county where they are logging it out. He was not permitted to go on site to inspect what was going on. Why did the Park District not seek a conservation easement from the City of Akron to protect the area? Ms. Partington wanted to note that she appreciates the opportunity to comment, and that the option to email the Park Board Commissioners is not a sufficient substitute for allowing public comment at meetings. She went on to say she appreciates all the work the Park District does. Gail Roussey asked about the Park District being appropriated at over 90% and how that problem gets addressed. Mr. Walder answered that the Budget Commission cannot do much besides making the Park District aware. He wanted to avoid waiting until the Budget Hearings in August to communicate this with the District as that may be too late. Mr. Oros said Ms. Sweeney did bring along copies of the proposed 2024 budget and he will provide a copy to Ms. Roussey. Mr. Hitchcock wanted to point out that the Budget Commission’s intention is not to single out any one entity and attempt to treat every entity the same as evidenced by the fact that there were other entities at this meeting.

Voice vote: Three ayes. Motion carried

**General Discussion**

Regarding Russell 1545 Park District's appeal of their 2021 Budget, the Ohio Board of Tax Appeals, BTA, sent their decision to vacate the Budget Commission's prior decision due to additional funds received which changed the Park's 2021 budget situation. Thus, the BTA remanded the matter back to the Budget Commission to re-hear the Park District's 2021 Budget. Bridey Matheney, the Park District's counsel, confirmed this. Ms. Matheney asked whether the Commission had all the information to conduct the hearing. Mr. Walder confirmed all the information was received. The re-hearing is scheduled for April 17<sup>th</sup> at 10:00am in the new County Office building. Ms. Matheney agreed to reach out to Mr. Flaiz to confirm availability. Meeting notice will be properly advertised.

Special meeting: June 20<sup>th</sup> 10am at the Auditor's office. Meeting notice will be properly advertised.

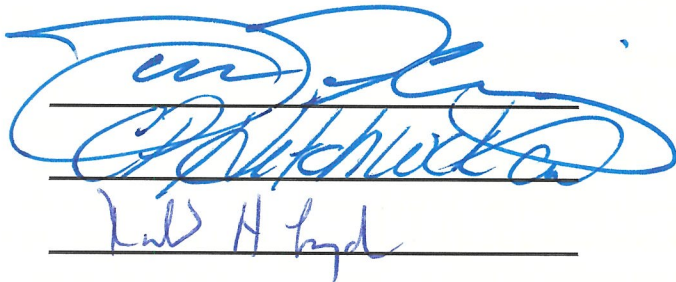
Regular meetings scheduled for June 19<sup>th</sup> and July 3<sup>rd</sup> will be cancelled.

**Public comment**

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the March 13, 2023 - special meeting at 10:03 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission



Christopher P. Hitchcock