

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, June 5, 2023 at 10:01 a.m. in the Auditor’s office 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, Budget Coordinator Paul Pestello, Chief Deputy Administrator Frank Antenucci, and Deputy Auditors: Pam McMahan and Kristen Sinatra.

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

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the May 15, 2023 - Regular session.

Voice vote: Three ayes. Motion carried.

2023 Certificate Amendments

South Russell Village – Amendment #4

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the South Russell Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase B01 Street Maintenance Fund transfer other source revenue 220,000.00, from 230,000.00 to 450,000.00

Capital Project Funds

Decrease D03 Special Land & Building transfer other source revenue (537,000.00), from 1,087,000.00 to 550,000.00.

Increase D13 Large Equipment Fund other source revenue 100,000.00, from 0.00 to 100,000.00.

Net Adjustment: \$(437,000.00)

New Special Revenue Funds Total:	\$ 7,391,205.38
New Capital Project Fund Total:	\$ 1,722,494.35
New 2023 Certificate Total:	\$11,111,138.22

**Appropriation form GCA-006 dated 6/5/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga Park District Amendment #5

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

General Fund

Increase Transfer-In other source revenue 89,189.80, from 0.00 to 89,189.80.
(Resolution to transfer and eliminate Capital Project Reserve Fund established in 2015)

New General Fund Total:	\$10,409,604.25
New 2023 Certificate Total:	\$13,274,250.39

**Appropriation form GCA-006 dated 6/5/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Regular Business:

Bainbridge Township

Amend the Bainbridge Township Official Certificate of Estimated Resources to add the following Fund:

Special Revenue Funds

Add new fund as per Resolution #05222023-A – 2911 EMA ARPA First Responder Grant Fund

A brief discussion arose when Treasurer Hitchcock shared his concerns about the aggregation of Bainbridge’s large cash balances (approximately 13.8 million) and the possibility of another levy being placed before the voters in November. Auditor Walder responded that the task of proving “need” falls on the legislative body which initiated and approved the placing of a levy on the ballot. Should a levy pass, the Budget Commission would have the opportunity, during the annual Budget Hearing process, to determine if the taxing authority has demonstrated “need” to support its collection. If sufficient need was not demonstrated, then the Budget Commission could take action to reduce and/or suppress collection. Prosecutor Flaiz touched on the rapid community growth factor going on in the Geauga Lake area (commercial and residential) which would require enhanced service coverage (police, fire and maintenance service) support. Auditor Walder added, he believes that there is a likelihood that by budget time, Bainbridge Twp. will be dividing the cash balances over Reserve Funds, which has been the discussion for two years. Auditor Walder shared, “Bainbridge is big and they have a big budget”. They need to have reserves for specific purposes to protect assets. Auditor Walder said he will revisit the need for Reserve Funds with their Fiscal Officer before they complete their 2024 budget submission.

As an aside, Auditor Walder mentioned that comments have been made about the actions taken by this Budget Commission. Our Commission holds people accountable. Money should not be hoarded. People from other counties, other government members, as well as the voters, view the actions of the Budget Commission (Geauga) as doing the “right thing”. The Budget Commission recognizes that oversight is not popular but it’s their job.

Geauga Trumbull Solid Waste Supplemental Appropriation Requests:

Motion by Charles E. Walder, seconded by James Flaiz, to acknowledge the Supplemental Appropriations as presented:

Supplement Appropriations

Fund 6007 Solid Waste: Increase Advertising \$75,000.00

New total unappropriated balance: \$3,372,650.99

Fund 6014 Construction Fund: Increase Building Improvements \$24,313.07

New total unappropriated balance: \$0.00

Voice Vote: Three ayes. Motion carried.

Geauga Public Health (GPH) Supplemental Appropriation Requests:

Motion by James Flaiz, seconded by C. P. Hitchcock, to accept the Health District's 2023 Supplemental Appropriation by fund as follows:

Fund 6002

Contract Services: \$1,148,000.00 New Unappropriated Balance: \$526,768.69

Fund 6005

Salaries: \$(70,000.00)
 Hospitalization: \$(15,000.00)
 OPERS: \$(12,000.00)
 \$(97,000.00) New Unappropriated Balance: \$266,593.56

Fund 6011

Salaries: \$(30,000.00)
 Hospitalization: \$ (8,000.00)
 OPERS: \$ (3,000.00)
 \$(41,000.00) New Unappropriated Balance: \$69,765.59

Fund 6021

Salaries: \$(100,000.00)
 Hospitalization: \$ (30,000.00)
 OPERS: \$ (15,000.00)
 \$(145,000.00) New Unappropriated Balance: \$480,247.01

Fund 6023

Salaries: \$(190,000.00)
 Hospitalization: \$ (60,000.00)
 OPERS: \$ (25,000.00)
 \$(275,000.00) New Unappropriated Balance: \$1,217,961.53

Fund 6037

Salaries: \$(190,000.00)
 Hospitalization: \$ (40,000.00)
 OPERS: \$ (20,000.00)
 \$(250,000.00) New Unappropriated Balance: \$411,544.96

Fund 6039

Salaries: \$(30,000.00) New Unappropriated Balance: \$94,783.32

Fund 6041

Salaries: \$(65,000.00)
 Hospitalization: \$(20,000.00)
 OPERS: \$ (5,000.00)
 \$(90,000.00) New Unappropriated Balance: \$100,222.50

Fund 6042

Salaries: \$(165,000.00)
 Hospitalization: \$ (30,000.00)
 OPERS: \$ (25,000.00)
 \$(220,000.00) New Unappropriated Balance: \$322,318.31

Voice vote: Three ayes. Motion carried.

Auditor Walder shared that he has asked Kate Jacob-McClain, Compliance Officer for the Auditor's office, to research the establishment and/or restrictions of their various funds to better understand the treatment of the funds and their capabilities.

General Discussion:

Auditor Walder explained that the correction of first half RE and MH settlement is well underway and should be completed by the end of the week (6-9-2023). This situation was a mistake on the part of MVP. It did not impact the taxpayer collection. It involved the calculation of the distribution of the collection. In fact, we are going to be providing the impacted taxing entities an “inconvenience fee” which will be taken out of the Auditor Fee collection. They didn’t do anything wrong. It’s the right thing to do. The new software program, ISSG, will be in place by the end of the year; replacing the current MVP.

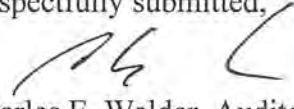
Public Comment:

A request for a list of people attending the meeting in person.
A verbal roster was provided.

Did Geauga Public Health respond from the letter which the Budget Commission previously sent?
A) Yes, Adam Litke came in and met with Auditor Walder shortly after the letter was shared.

Request for copies of approved COER presented and approved at the meeting.

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the regular meeting at 10:31 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

