

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Friday June 30, 2023 at 10:00 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, Chief Deputy Administrator, Frank Antenucci, Deputy Auditors, Tammy Most, and Kristen Sinatra

Meeting Advertised: Receipt of Local School Districts year-end balances & 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 June 20, 2023 - special session.

Voice vote: Three ayes. Motion carried.

2022/2023 School Amendments

Kenston Local School District 2022/2023- Amendment #2 Final

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the Kenston LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase District Managed Student Activity other source revenue 175,000.00, from 350,000.00 to 525,000.00

Increase Student Managed Activities other source revenue 20,000.00, from 60,000.00 to 80,000.00

Increase Misc. State Grant other source revenue 14,495.07, from 10,000.00 to 24,495.07

Decrease Title III other source revenue (340.00), from 1,000.00 to 660.00

Increase Misc. Fed Grants other source revenue 73,541.00, from 20,000.00 to 93,541.00

Net Adjustment: \$282,696.07

Capital Project Funds

Increase Perm. Improvement other source revenue 170,000.00, from 560,000.00 to 730,000.00

Increase Spec. Construction other source revenue 16,100.00, from 2,000.00 to 18,100.00

Net Adjustment: \$186,100.00

Enterprise Funds

Increase Uniform Supplies other source revenue 25,000.00, from 125,000.00 to 150,000.00

Internal Service Funds

Increase Rotary other source revenue 627,112.62, from 400,000.00 to 1,027,112.62

Fiduciary Funds

Increase Martha Holden Jennings other source revenue 1,250.25 from 0.00 to 1,250.25

New Special Revenue Funds Total:	\$ 3,873,329.29
New Debt Service Funds Totals:	\$ 7,408,877.49
New Capital Project Funds Total:	\$ 1,401,177.91
New Enterprise Funds Total:	\$ 1,788,356.47
New Internal Service Funds Total:	\$ 11,774,960.97
New Fiduciary Funds Total:	\$ 103,785.40
New Total 2022/2023 Certificate	\$ 76,999,315.31

**Appropriation form GCA-006 dated 6-30-2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Berkshire Local School District 2022/2023 - Amendment # 7 Final

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

General Fund

Increase OTHER other source revenue 937,560.26, from 1,013,914.27 to 1,951,474.53

Special Revenue Funds

Decrease Principal’s Fund 018 other source revenue (30,935.42), from 45,000.00 to 14,064.58

Increase MHJ/Comm. Fund 019 other source revenue 1,359.00, from 0.00 to 1,369.00

Decrease Education Foundation Fund 29 other source revenue (9,173.23) from 200,000.00 to 190,826.77.

Increase Classroom Fac. Fund 34 other source revenue 339,708.00, from 0.00 to 339,708.00

Increase Student Activities Fund 300 other source revenue 27,905.00, from 115,000.00 to 142,905.00.

Increase Safety/Mental Health Grant Fund 499 other source revenue 9,856.21 from 10,676.00 to 20,532.21.

Increase ESSER fund 507 other source revenue 3,463.79, from 648,020.51 to 651,484.30.

Increase Title I fund 572 other source revenue 11,194.18, from 200,981.21 to 212,175.42.

Net Adjustments: \$353,377.53

Debit Service Funds

Decrease Bond Retirement Fund 002 taxes (52,228.34) from 1,341,412.00 to 1,289,183.66

Capital Project Funds

Decrease Perm Improv Fund 003 OTHER-other source revenue (19,608.08), from 556,820.00 to 537,211.92

Increase Construction Fund 004 other source revenue 9,338.30, from 397,479.48 to 388,141.18.

Net Adjustments: \$(10,269.78)

Enterprise Funds

Increase Food Service Fund 006 other source revenue 167,624.76, from 330,000.00 to 497,624.76

Decrease Uniform Supplies Fund 009 other source revenue (4,478.00) from 10,000.00 to 5,522.00

Net Adjustment: \$163,146.76

Internal Service Funds

Decrease Rotary Fund 014 other source revenue (4,167.76), from 11,500.00 to 7,332.24

Decrease Pop Accounts Fund 22 other source revenue (1,000.00), from 1000.00 to 0.00

Increase Device Ins Fund 023 other source revenue 12,268.00, from 7,000. to 19,268.00

Increase Insurance Fund 024 other source revenue 123,677.19, from 400,000 to 523,677.19

Net Adjustment: \$130,777.43

Fiduciary Funds

Decrease Student Activity Fund 200 other source revenue (20,724.23), from 65,000 to 44,275.77

Increase Scholarship Fund 007 others source revenue 1,521.00 from 5,000 to 6,521.00

Net Adjustment: (\$19,203.23)

New General Fund Total:	\$ 23,780,652.21
New Special Revenue Funds Total:	\$ 2,552,601.83
Debt Service Fund Total	\$ 1,503,708.97
Capital Project Funds Total:	\$ 2,996,607.40
Enterprise Funds Total:	\$ 971,105.85
Internal Service Funds Total:	\$ 643,146.01
Fiduciary Funds Total:	\$ 145,020.32
Total 2022/2023 Certificate:	\$ 32,592,842.59

**Appropriation form GCA-006 dated 6-30-2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Cardinal LSD 2022/2023– Amendment #5 Final

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

General Fund

Decrease other source revenue (819,810.64), from 1,105,555.00 to 285,774.36

Special Revenue Funds

Decrease Public School Support other source revenue (9,426.99) from 30,150.00 to 20,723.01 Increase Other Local Grants other source revenue 4,680.00 from 1,150.00 to 5,830.00

Decrease Student Activities other source revenue (20,109.54) from 38,475.00 to 18,365.46

Increase Student Activities 022 other source revenue 47,610.64 from 126,326.00 to 173,936.64 Decrease Data Communications other source revenue (20,600) from 26,000.00 to 5,400.00

Decrease Student Wellness other source revenue (120,000.00), from 120,000.00 to 0.00 Increase Safety Grant other source revenue 13,439.16 from 0.00 to 13,439.16

Decrease ESSER Cares other source revenue (275,145.76) from 4,688,413.71 to 4,413,267.95 Decrease Idea Part B other source revenue (4,161.92) from 302,590.63 to 298,428.71

Increase Title I other source revenue 11,317.15 from 451,302.12 to 462,619.27

Increase Student Support and Academic other source revenue 21,878.56, from 30,354.50 to 52,233.06

Increase Title IIA Teacher Quality other source revenue 50.00 from 69,677.87 to 69,727.87

Net Adjustment: \$(350,468.70)

Capital Project Funds

Increase Permanent Improvement fund other source revenue 324,392.49 from 448,775.00 to 773,167.49

Enterprise Funds

Decrease Food Service fund other source revenue (127,754.01) from 549,760.00 to 422,005.99

Increase Uniform Supplies other source revenue 3,539.41 from 42,875.00 to 46,414.41

Decrease Recreation Program other source revenue (35,925.00) from 91,250.00 to 55,325.00

Net Adjustment \$(160,139.60)

New General Fund Total:	\$ 17,449,508.28
New Special Revenue Funds Total:	\$ 5,712,249.05
New Capital Project Funds Total:	\$ 1,620,446.34
New Enterprise Funds Total:	\$ 736,199.90
New Total 2022/2023 Certificate:	\$ 27,469,023.27

**Appropriation certificate GCA-006 dated 6/30/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Chardon LSD 2022/2023– Amendment #5 Final

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the Chardon LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease other source non-operational revenue (2,022,602.00), from 3,469,931.00 to 1,447,329.00
 Increase other source operational revenue 548,883.96 from 0.00 to 548,883.96

Net Adjustment: \$(1,473,718.04)

Special Revenue Funds

Increase Uniform Supplies other source revenue 12,000.00 from 206,100.00 to 213,390.09
 Decrease Public School Supplies other source revenue (31,000.00), from 401,670.10 to 370,670.10
 Decrease Other Grants other source revenue (45,000.00) from 163,039.52 to 118,039.52
 Decrease Activity Clubs other source revenue (30,000.00) from 224,618.74 to 194,618.74
 Decrease Student Activities other source revenue (139,000.00) from 1,118,336.37 to 979,336.37
 Increase Misc. State Grants other source revenue 8,328.14, from 401,737.26 to 410,065.40
 Increase ESSER/Cares other source revenue 11,669.93 from 944,785.61 to 956,455.54
 Decrease Idea Part B other source revenue (208,082.69) from 1,285,324.19 to 1,077,241.50
 Increase Student Support other source revenue 18,636.76 from 35,315.32 to 53,952.08
 Decrease Title II-A other source revenue (16,740.11), from 157,083.85 to 140,343.74
 Decrease Title IV-A other source revenue (348,208.99), from 1,136,720.35 to 788,511.36

Net Adjustment: \$(791,396.96)

Capital Project Funds

Increase Permanent Improvement fund other source revenue 40,000.00 from 2,731,823.21 to 2,771,823.21

New General Fund Total:	\$ 60,756,483.49
New Special Revenue Funds Total:	\$ 7,883,981.33
<u>New Capital Project Funds Total:</u>	<u>\$ 2,771,823.21</u>
New Total 2022/2023 Certificate:	\$ 80,857,447.13

**Appropriation form GCA-006 dated 6/30/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

West Geauga Local School District 2022/2023 - Amendment # 6 Final

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the West Geauga LSD Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Tax Revenue (577,880.30), from 17,271,453.00 to 16,693,572.70
 Increase other source revenue 826,135.44 from 8,736,005.33 to 9,562,140.77

Net adjustment: \$ 248,255.47

Special Revenue Funds

Decrease Emergency Levy tax revenue (17,225.87), from 5,228,999.00 to 5,211,773.13
 Decrease Pub. School Support Fund other source revenue (1,284.96), from 12,000.00 to 10,715.04
 Decrease Local Grants other source revenue (65.00), from 165.00 to 100.00
 Decrease Education Foundation other source revenue (5,496.00), from 33,566.00 to 28,070.00
 Increase Student Activities other source revenue 1,295.87, from 155,000.00 to 156,295.87
 Decrease Auxiliary Service other source revenue (1,964.66), from 291,394.23 to 289,429.57
 Decrease ESSER Grant other source revenue (196,227.12), from 1,107,790.60 to 911,563.48
 Decrease Idea Part B/Title VI B other source revenue (108,950.88), from 626,543.00 to 517,592.12
 Decrease LEP Title III other source revenue (1,392.17), from 2,500.00 to 1,107.83
 Decrease Title I other source revenue (124,888.38), from 240,529.00 to 115,640.62
 Decrease Title IIA other source revenue (55,916.25), from 129,348.00 to 73,431.75
 Decrease Title IV other source revenue (19,643.00), from 32,778.00 to 13,135.00

Net adjustment: \$ (531,758.42)

West Geauga Local School District 2022/2023- Amendment #6 Final (continued)

Capital Project Funds

Increase Perm Improvement Taxes 3,770.60 from 813,726.00 to 817,496.60
 Decrease Perm Improvement Other-other source revenue (250,000.00), from 250,000.00 to 0.00
Net adjustment: \$(246,229.40)

Enterprise Funds

Increase Food Service other source revenue 407,832.09 from 425,000.00 to 832,832.09
 Decrease Uniform Supplies other source revenue (7,499.16), from 245,000.00 to 237,500.84
 Reclassify Fund 011 Rotary – Special Services from Internal Funds \$6,000.00
Net adjustment: \$406,332.93

Internal Service Fund

Reclassify Fund 011 Rotary – Special Services (6,000.00)
 Decrease Fund 014 Internal Rotary other source revenue (7,873.83) from 447,500.00 to 439,626.17
 Increase Insurance Fund other source revenue 10,489.54, from 165,000.00 to 175,489.54
Net adjustment: \$ (3,384.29)

Fiduciary Funds

Increase Trust Funds other source revenue 22,801.18 from 30,000.00 to 52,801.18
 Decrease Activity Clubs others source revenue (25,153.68), from 77,650.00 to 52,496.32
Net adjustment: \$ (2,352.50)

New General Fund Total:	\$ 51,398,108.66
New Special Revenue Funds Total:	\$ 9,003,083.97
New Capital Project Funds Total:	\$ 3,028,820.92
New Enterprise Funds Total:	\$ 1,758,247.30
New Internal Service Funds Total:	\$ 678,471.82
New Fiduciary Funds Total:	\$ 304,145.69
Final Total 2021/2022 Certificate:	\$ 66,170,878.36

**Appropriation form GCA-006 dated 6-30-2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2023 Certificate Amendments

Thompson Township Park District – Amendment #2

Motion by Charles E Walder, seconded by James Flaiz, to amend the Thompson Township Park District’s Official Certificate of Estimated Resources to reflect funds received from Frances Spatz Leighton Trust to revenue previously certified:

General Fund

Increase other source revenue 212,000.00 from 18,000.00 to 230,000.00

<u>New General Fund Total:</u>	\$ 294,531.17
<u>New 2023 Certificate Total:</u>	\$ 294,531.17

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #5 & Amendment #6 – Resign certificate(s)

Schedule B was adjusted, when levy distribution error was identified, which populated to the certificate.

Both certificates adjusted in the amount of \$(1,606,097); JFS levy at 98%

Certificates were re-signed.

Geauga County – Amendment #10

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the 2023 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase #2063 MRDD Res. Services other source revenue 2,000,000.00, from 8,445,000.00 to 10,445,000.00.

<u>New Special Revenue Total:</u>	<u>\$129,490,401.53</u>
<u>New 2023 Certificate Total:</u>	<u>\$234,487,134.67</u>

Voice vote: Three ayes. Motion carried.

General Discussion:

- Geauga Park District draft of follow up letter from 5/1/23 meeting regarding AG opinion. There is a pending State budget bill which addresses this issue. Not clear whether the bill will be retroactive as there is no language currently speaking to that question.
Motion by James Flaiz, seconded by Charles E Walder to not send the letter.
Voice vote: Three ayes. Motion carried.
- HB140 guidelines to taxing districts ready to distribute? The forms should be distributed to the various districts once they have been revised with steps specific to each district. There are essentially 4 steps but the steps vary slightly depending on the authority required to approve the request. Auditor Walder will provide the electronic version of the document once it has been completed. This may be posted to the website in the near future.
- Any relevant updates from the meeting with GPH on 6/28/23? Auditor Walder met with GPH and it appears to him that they would like to renew their current levy. Mr. Walder agreed to get the paperwork to GPH by next week. The meeting was informational for the most part since most of the leadership is newer.
- Budget Commission 2024 Budget work session first meeting in August as discussed on 6/20/23. Work session special meeting is set for August 7, 2023 at 9am and will be advertised. Mr. Walder suggested having a folder with each entity's budget submission. Each member of the Commission will receive a hard copy of each of the budgets. Mr. Flaiz would like a listing of all funds, carryover amounts. Mr. Leyde gave Mr. Walder a listing of all funds' unencumbered cash. Budget staff will work on a report and provide a sample to the Budget Commission for review.
- TIF questions from residents, how to handle. Mr. Walder does not want to address this issue in this meeting as this is not a Budget Commission issue. He has reached out to Bainbridge Township and asked that they engage an expert to help them answer questions from their taxpayers.

General Discussion continued

- Mr. Hitchcock asked Mr. Flaiz for an update on the collection of delinquent utility taxes. Mr. Flaiz seemed to recall this only affected the West Geauga LSD. He anticipated the funds to be received by the end of the year. He was unclear whether this process would wipe the delinquency balance from the county records. Mr. Hitchcock expressed gratitude for the work of the Prosecutor's Office. Mr. Flaiz estimated the amount to be approximately 100,000.

Kenston LSD 2023^2024 Temporary Appropriations

Voted appropriations exceed certified revenue in special revenue fund #507 ESSR/CARES in the amount of \$325,000.00

Motion by James Flaiz, seconded by Christopher P Hitchcock to send a letter on behalf of the Budget Commission to the school superintendent addressing the matter.

Voice vote: Three ayes. Motion carried.

Public Comment:

Sarah McGlone asked for all certificates to be sent to her and confirmed who was at the meeting.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the June 30, 2023 special meeting at 11:04 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission

