

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, July 24, 2023 at 10:00 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Chief Deputy Auditor Ron Leyde alternate for Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, and County Treasurer C. P. Hitchcock.

Also Present: Geauga County Auditor Charles E. Walder (virtually), Chief Administrator, Frank Antenucci, Deputy Auditors: Pam McMahan, Kristen Sinatra, and Tammy Most

Special Meeting Advertised: Regular Business

Prior Minutes

Motion by Ron Leyde, seconded by James Flaiz, to approve the minutes of the June 30, 2023 - special session and July 10, 2023 – special session.

Voice vote: Three ayes. Motion carried.

2023/2024 School Amended Certificate

Chardon LSD – 2023/2024 Amendment #1

Motion by James Flaiz, seconded C. P. Hitchcock, to amend the Chardon LSD Official Certificate of Estimated Resources for the 2023/2024 School Year to reflect “actual” July 1, 2023 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/22/2023 Original Certificate
General Fund	61,741,300.06	(3,326,997.94) in the beginning balances - in real estate taxes (416,000.00) in other source revenue
Special Revenue Funds	7,638,776.10	2,260,745.43 in the beginning balances (98,469.33) in other source revenue
Debt Service	434,341.20	8,841.20 in the beginning balances 400.00 in other source revenue
Capital Project Funds	2,378,843.05	216,824.29 in the beginning balances 2,234.00 in real estate taxes 439,868.00 in other source revenue
Internal Service Funds	8,469,996.86	(95,003.14) in the beginning balances - in other source revenue
Fiduciary Funds	242,466.78	107,466.78 in the beginning balances
New Total – All Funds	80,905,724.05	
Net Change over original certificate		-900,090.71

*\*Appropriation form GCA-006 dated 7/24/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

**Berkshire LSD – 2023/2024 Amendment #1**

Motion by C. P. Hitchcock, seconded Ron Leyde, to amend the Berkshire LSD Official Certificate of Estimated Resources for the 2023/2024 School Year to reflect “actual” July 1, 2023 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/22/2023 Original Certificate	
General Fund	22,815,132.75	402,154.17	in the beginning balances
		-	in real estate taxes
		-	in other source revenue
Special Revenue Funds	2,583,829.28	1,003,098.88	in the beginning balances
		359,330.40	in other source revenue
Debt Service	1,438,469.49	(48,784.93)	in the beginning balances
		-	in other source revenue
Capital Project Funds	1,032,836.59	546,477.56	in the beginning balances
		-	in real estate taxes
		-	in other source revenue
Enterprise Funds	849,134.62	513,134.62	in the beginning balances
Internal Service Funds	481,168.08	28,668.08	in the beginning balances
		-	in other source revenue
Fiduciary Funds	178,821.32	63,821.32	in the beginning balances
New Total – All Funds	29,379,392.13		
Net Change over original certificate		2,867,900.10	

*\*Appropriation form GCA-006 dated 7/24/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Mr. Flaiz commented that he would like to see a report of enrollment versus revenue for the school districts. Mr. Walder said he was going to ask Paul Pestello to work on a cost per pupil versus budget report once he returns from his current assignment.

**2023 Certificate Amendments**

**Hambden Township – Amendment #5**

Motion by Ron Leyde, seconded by James Flaiz, to amend the Hambden Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2903 OneOhio Opiod Other-other source revenue 358.15, from 340.79 to 698.94.

New Special Revenue Funds Total:	\$3,162,680.67
<b>New 2023 Certificate Total:</b>	<b>\$4,401,150.46</b>

*\*Appropriation form GCA-006 dated 3/16/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Munson Township – Amendment #2**

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Munson Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2281 Ambulance & EMS Fund other source revenue 90,000.00, from 220,000.00 to 310,000.00.

**Special Assessment Fund**

Increase #2401 Demolition Fund other source revenue 2,022.00, from 0.00 to 2,022.00.

New Special Revenue Funds Total:	\$4,271,147.15
New Special Assessment Fund Total:	\$ 2,022.00
<b>New 2023 Certificate Total:</b>	<b>\$5,598,379.46</b>

*\*Appropriation form GCA-006 dated 7/24/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.



**Parkman Township – 2023 Amendment #2**

Motion by James Flaiz to adopt Amendment #2, seconded by C. P. Hitchcock, to amend Parkman’s Twp. 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:

Fund	Description	Net adj	Previous amt	Source	New amt	Source
General	Decrease the 1/1/2023 unencumbered cash balance from	104,384.03	308,897.37	GCA-014	413,281.40	YE certificate 7/13/23
	Increased tax revenue	2,394.00	138,267.00	GCA-014	140,661.00	YE certificate 7/13/23
	Decrease other source revenue	-36,200.00	104,909.00	GCA-014	68,709.00	YE certificate 7/13/23
Motor Vehicle	Increase the 1/1/2023 unencumbered cash balance from	3,672.45	14,389.85	GCA-014	18,062.30	YE certificate 7/13/23
	Decrease other source revenue	-10,009.99	10,010.00	GCA-014	0.01	YE certificate 7/13/24
Gasoline Tax	Increase the 1/1/2023 unencumbered cash balance from	30,103.93	101,040.47	GCA-014	131,144.40	YE certificate 7/13/23
	Decrease other source revenue	-129,764.10	130,326.00	GCA-014	561.90	YE certificate 7/13/23
Road & Bridge	Increase the 1/1/2023 unencumbered cash balance from	28,970.86	230,409.21	GCA-014	259,380.07	YE certificate 7/13/23
	Increased tax revenue	6,376.00	393,134.00	GCA-014	399,510.00	YE certificate 7/13/23
	Unchanged other source revenue	0.00	0.00	GCA-014	0.00	YE certificate 7/13/23
Cemetery	Increase the 1/1/2023 unencumbered cash balance from	-1,836.24	17,311.02	GCA-014	15,474.78	YE certificate 7/13/23
	Decreased other source revenue	-11,999.99	12,000.00	GCA-015	0.01	YE certificate 7/13/24
Fire Levy	Increase the 1/1/2023 unencumbered cash balance from	186,015.61	133,054.84	GCA-014	319,070.45	YE certificate 7/13/23
	Increased tax revenue	3,399.00	212,724.00	GCA-014	216,123.00	YE certificate 7/13/23
	Decreased other source revenue	-17,000.00	17,000.00	GCA-014	0.00	YE certificate 7/13/23
Road Levy	Increase the 1/1/2023 unencumbered cash balance from	66,344.44	16,789.00	GCA-014	83,133.44	YE certificate 7/13/23
	Unchanged tax revenue	0.01	0.00	GCA-014	0.01	YE certificate 7/13/23
	Unchanged other source revenue	0.00	0.00	GCA-014	0.00	YE certificate 7/13/23
Permissive Tax	Increase the 1/1/2023 unencumbered cash balance from	15,671.56	1,479.77	GCA-014	17,151.33	YE certificate 7/13/23
	Decreased other source revenue	-7,509.99	7,510.00	GCA-014	0.01	YE certificate 7/13/24
Coronavirus Relief	Increase the 1/1/2023 unencumbered cash balance from	211.41	140,331.51	GCA-014	140,542.92	YE certificate 7/13/23
ARPA	Increase the 1/1/2023 unencumbered cash balance from	-122,354.84	435,251.66	GCA-014	312,896.82	YE certificate 7/13/23
EMT Service	Increase the 1/1/2023 unencumbered cash balance from	87,808.23	132,357.87	GCA-014	220,166.10	YE certificate 7/13/23
	Decreased other source revenue	-82,375.99	82,376.00	GCA-014	0.01	YE certificate 7/13/23
Public Safety	Decrease the 1/1/2023 unencumbered cash balance from	-10,999.99	15,250.00	GCA-014	4,250.01	YE certificate 7/13/23
Lighting	Increase the 1/1/2023 unencumbered cash balance from	84.02	8,986.21	GCA-014	9,070.23	YE certificate 7/13/23
	Decreased other source revenue	-4,799.99	4,800.00	GCA-014	0.01	YE certificate 7/13/23
Unclaimed monies	Increase the 1/1/2023 unencumbered cash balance from	14,759.00	0.00	GCA-014	14,759.00	YE certificate 7/13/23
		115,343.43	2,668,604.78		2,783,948.21	
	New General Fund Total		622,651.40			
	New Special Revenue Fund Total		2,137,467.57			
	New Special Assessments		9,070.24			
	New Fiduciary Fund		14,759.00			
	Grand Total New Certificate - All Funds		2,783,948.21			
	Net Change in Beginning Balances		402,834.47			
	Net Change in Revenue		12,169.01			
	Net Change in Other Source Revenue		-299,660.05			

After review of the 2024 Parkman Township budget it was determined that correct balances for 1/1/23 were required. An updated YE certificate was submitted on 7/13/23 and the revenue was requested to be certified by the Fiscal Officer. The previously submitted YE balance certificate from March 2023 is displayed below.

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES							
Office of PARKMAN TOWNSHIP							
GEAUGA County, Ohio. December 31, 2022							
To the County Auditor of said County:GEAUGA							
The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2022							
FUND TYPE/CLASSIFICATIONS	Reserved for	Reserved for Non-	Reserve Balance Accounts	Carryover	Total Amount from all Sources	Total Amount	
	Cash Balance as of	Encumbrance as of	Spendable Balance	(5705.13(A))(1) &	Advances Not	Balances Available	Available for
							Available plus
GOVERNMENTAL FUND TYPE							
General Fund	\$423,928.45	\$9,810.22				\$414,118.23	\$414,118.23
Special Revenue Funds	\$1,411,526.84	\$102,197.06				\$1,309,329.78	\$1,309,329.78
TOTAL GOVERNMENTAL FUND TYPE	\$1,835,455.29	\$112,007.28				\$1,723,448.01	\$1,723,448.01
PROPRIETARY FUND TYPE							
TOTAL PROPRIETARY FUND TYPE							
FIDUCIARY FUND TYPE							
TOTAL FIDUCIARY FUND TYPE TOTAL							
ALL FUNDS:	\$1,835,455.29	\$112,007.28				\$1,723,448.01	\$1,723,448.01

Voice vote: Three ayes. Motion carried

**Geauga Park District – Amendment #6**

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

**General Fund**

Increase General Fund other source revenue 440,300.00 from 1,275,762.56 to 1,716,062.56

**Capital Project Funds**

Increase #6015 Land Improvement Fund (4310) other source revenue: 1,107,662.00 for Veteran’s Legacy Woods Cold Water Stream Restoration and 367,500.00 for Holbrook Hollows Park expansion from the State of Ohio Capital Budget.

Total increase of: 1,475,162.00 from 50,000.00 to 1,525,162.00.

Increase new fund NatureWorks Brede Property Fund: 16,409.00 from 0.00 to 16,409.00

*Net Adjustment: \$1,491,571*

<b>New General Fund Total:</b>	<b>\$ 10,849,904.25</b>
<b><u>New Capital Project Funds Total:</u></b>	<b><u>\$ 4,355,422.80</u></b>
<b>New 2023 Certificate Total:</b>	<b>\$ 15,206,121.39</b>

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

Voice vote: Three ayes. Motion carried.

**Geauga Health District – Amendment #3**

Motion by Ron Leyde, seconded by James Flaiz, 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.

**General Fund**

Decrease #6002 Property & Other Taxes and State Reimbursements (73,783), from 564,222.00 to 490,439.00

**Special Revenue Fund**

Increase #6011 Private Water other source revenue 600,000.00, from 233,270.00 to 833,270.00

Increase #6023 Sewage other source revenue 200,000.00 from, 629,500.00 to 829,500.00

*Net Adjustment: \$800,000.00*

<b>New General Fund Total:</b>	<b>\$2,565,668.69</b>
<b><u>New Special Revenue Fund Total:</u></b>	<b><u>\$5,456,950.42</u></b>
<b>New 2023 Certificate Total:</b>	<b>\$8,022,619.11</b>

Voice vote: Three ayes. Motion carried



**Health District Supplemental Appropriation Requests:**

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

Supplemental Appropriation – Fund #6002  
BOH: Transfer Out: \$75,000.00      New Unappropriated Total: \$377,975.69

Supplemental Appropriation – Fund #6011  
Private Water – Other \$600,000.00      New Unappropriated Total: \$69,765.59

Supplemental Appropriation – Fund #6023  
Sewage: Contract Services \$1,100,000.00      New Unappropriated Total: \$317,961.53

Appropriation Transfer – Fund 6002  
From: Contract Services \$(20,000.00)  
To: Unemployment \$20,000.00      Appropriations Unchanged

Voice vote: Three ayes. Motion carried

**Geauga County – Amendment #8**

Motion by C. P. Hitchcock, seconded by Ron Leyde, to amend the 2023 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**  
Increase #2011 Court Technology other source revenue 15,558.00, from 524,468.00 to 540,026.00.

<b><u>New Special Revenue Total:</u></b>	<b><u>\$129,505,959.53</u></b>
<b><u>New 2023 Certificate Total:</u></b>	<b><u>\$234,502,692.67</u></b>

Voice vote: Three ayes. Motion carried

**General Discussion:**

Motion by Ron Leyde, seconded by James Flaiz to accept the resolution from Chester Township to shift 1.50 of inside millage from Road & Bridge to the General Fund effective CY2024. The total inside millage of 3.00 will be allocated in the General Fund.

Chester Township submitted Resolution 2023-256 to reallocate 1.5 mills of inside Road and Bridge fund to the General Fund effective for the 2024 calendar year.

Voice vote: Three ayes. Motion carried

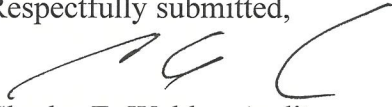
The Budget staff brought copies of the 2024 budgets that have been received thus far to ask whether the Commission members would like to have hard copies of each budget. The members said they would not want hard copies of each budget. Mr. Hitchcock would like GCA-008 reports in hard copy before the work session on August 7<sup>th</sup>. Mr. Flaiz took a copy of GC-013, which is a new proposed report, to look over and agreed to get back to the staff as to whether he wanted any additional data included. Mr. Walder advised that the plan is to get the budget information uploaded to a SharePoint drive by next season so that each member may access the information at any time. Additionally, the information will be available electronically at the budget hearings via tablets.

**Public Comment:**

Gaily Roussey from the League of Women Voters had a question about the Geauga Public Health District and their GCA-016 Certificate of Need form which was approved by the County Commissioners last week. Her question was regarding their cash balances. Mr. Walder agreed to provide her a report of their ending balances from 12/31/22. By his estimate, the Health District would be down by about 1.4 million or approximately 50% of their cash balance.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 24, 2023 special meeting at 10:33 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

  
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