

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, August 30, 2023 at 9:00 a.m. in the Auditor’s Appraisal Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz and Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Ron Leyde, Chief Administrator, Frank Antenucci, Deputy Auditors: Pam McMahan, Kristen Sinatra, and Tammy Most

Special Meeting was advertised – Take action on Geauga County 2024 Budget & Regular Business (ability to attend virtually was offered).

2023 Amendments

Bainbridge Township– Amendment #7

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

Special Revenue Funds

Increase EPA 319 Grant Fund other source revenue 16,479.41, from 14,937.66 to 31,417.07.

<u>New Special Revenue Funds Total:</u>	<u>\$20,197,530.56</u>
New 2023 Certificate Total:	\$27,117,981.16

**Appropriation form GCA-006 dated 8/30/2023 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Adjustment to beginning carry over balance: \$4,915,000.00.

The Budget Commission made the following revisions to the submitted 2024 budget:

Increased the beginning carry-over balance by 4,915,000

Adjustment to 2024 revenue estimates:

Casino Tax – Increase by \$500,000.00

Interest Income – Increase by \$960,000.00,

Sales Tax – Increase by 1,000,000.00

2024 BUDGET HEARINGS

Geauga County

2:30 p.m.
August 30, 2023

Adrian Gorton and Gerry Morgan

attended the

hearing representing Geauga County.

<u>General Fund</u>	<u>Tax Budget</u>	<u>Budget Commission</u>
Estimated 1/1/2024 Unencumbered Cash Balance	2,697,220.98	7,612,220.98
Estimated 2024 Revenue	40,990,114.00	\$43,550,114.00
Estimated Transfers In	100,000.00	\$100,000.00
Total	43,787,334.98	51,262,334.98
Estimated Expenditures	43,638,979.00	\$ 43,638,979.00
Revenue over Expenditures		\$7,623,355.98

Requested: \$41,090,114

Approved: \$43,550,114.00

Local Government Funds updated with 2024 revenue
2024 Real Estate Receipts estimated at 98% of Values

1002 thru 6031 Funds

- 2024 CY Real Estate Receipts estimated at 98% of Values.

0.70 mill 5 yr Renewal Mental Health Levy TY24CY25; yield \$2,285,000

0.20 mill 5 yr. Renewal Geauga Public Health Levy TY24CY25; yield \$653,000

<u>Total millage for Tax Year 2023 (2024 Collection)</u>		
2.50	Inside General Fund - 1001	
0.00	Inside Unvoted Debt - 3000	
2.50	Outside Road & Bridge	
1.20	Outside Children's Services	
1.20	Outside Mental Health	See note above
4.30	Outside DD/Metzenbaum	
1.00	Outside Senior Citizens	
0.20	Outside Health District	See note above
12.90		
0.00		
2.32	Outside Library - memo only	
15.22		

Based on TY22 CY23 values a 1.0 "New/Additional" Mill will yield \$3,643,500

Mr. Walder began with a statement which is detailed below.

Mr. Flaiz said he agreed with Mr. Walder's assessment but felt comfortable voting for this budget as it has been amended. The originally submitted budget was completely fabricated. He felt it is necessary to take things incrementally.

Mr. Hitchcock agreed that amending the budget was necessary and this action unprecedented in his experience as a Budget Commission member. It is inexcusable that Mr. Walder as an elected official has been treated so "deleteriously" by the Commissioners. He went on to say if the Commissioners do not start the courthouse project within 7 months he will be furious because that is an outright lie to the taxpayers.

GEAUGA COUNTY 2024 BUDGET HEARING – AUGUST 30, 2023

I need to clear the air regarding the 2024 Geauga County Budget hearing and I also need to publicly apologize to my staff; particularly, Frank, Kate, Pam, Ron, Allen, Kristen, and Tammy who have personally and professionally invested significantly in trying to move the needle on making the budgeting process more transparent and accountable to taxpayers. At the last budget commission meeting, I allowed my hope for progress to overshadow my duty for demanding continuous improvement.

The County Administrator did not sit silent when in March 2022 he threatened to screw with my budget or when he called me incompetent as County Auditor. He didn't sit silent when his staff assured me that our 2023 cyber initiatives would be funded by the Commissioners. He didn't sit silent when he accused my staff of attempting to perform a hostile takeover of water resources and he didn't sit silent when accusing my staff of being the cause of the McFarland shutdown. He didn't sit silent when he promised to fund the Dragos investigation of that incident and likewise he didn't sit silent when he challenged the interpretation of ORC 307.84 and then attempted to initiate a state legislative change to that law to serve his narrative.

The County Administrator did **NOT** sit silent in September 2022, when he signed the verified complaint which resulted in the Commissioners suing me and 2 of my staff members, costing the taxpayers tens of thousands of dollars. He didn't sit silent regarding his desire to encourage the Commissioners to pass a resolution to dissolve ADP. Nor was he silent when he approved the removal of over \$.25m of ADP salaries from already approved 2023 budget a month before a vote of the Board.

He did however sit silent throughout these 2024 budget hearings, particularly this Monday. No commitments, no promises, no assurances, no apologies. We have been presented a request for need for over \$36m of projects lacking detail, timeline, or accurate status yet we are simultaneously to believe that \$2.4m of legitimate departmental and agency requests lack adequate revenue to support inclusion. We, as a Commission, then point to \$4.9m of immediate current year revenue unaccounted for and an additional \$2.46m of additional 2024 revenue, which we are certifying today. These changes increase the anticipated 2024 ending balance by over \$7m. The silence is deafening regarding funding the legitimate requested need for certain county agencies. I therefore must conclude that hope alone does not do it for me. In my opinion, this is an unreasonable budget which does not adequately demonstrate need and I am obligated to vote NO on its approval.

C. Walder, Geauga County Auditor



Motion by James Flaiz seconded by Christopher P Hitchcock to approve 2024 Geauga County Budget as amended by the Budget Commission.

Voice vote: Two ayes. One no. Motion carried.

General Discussion:

Mr. Walder wanted to point out that the updated property values coming in at double digit increases will result in increased inside millage revenue amounts being distributed to taxing districts across the county. He did not want to state the final number as it has not been determined yet. He went on to caution that there is not a direct correlation between the increase in values and the increase in taxes. If the increase is 30% that does not translate to taxes going up 30%. However, the levies that are on the ballot currently will end up costing more and collecting more than the estimates. It is difficult for the taxpayer to know exactly what they are voting for. Mr. Hitchcock said this is due to COVID, but Mr. Walder went on to say it is largely a result of the housing market. Mr. Walder continued saying, the County is going to experience a benefit as a result of these increases in values. With the County using "conservative" budgeting and estimating revenues low, their current problem will only continue to get worse.

Public Comment:

Sarah McGlone of the League of Women Voters asked who was present at the meeting.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the August 30, 2023 special meeting at 9:30 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission


