

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, November 20, 2023 at 10:07 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio.

Present: Geauga County Prosecutor James Flaiz, Chief Deputy Auditor Ron Leyde representing Auditor Walder, and Geauga County Treasurer C. P. Hitchcock.

Present via Zoom: Geauga County Auditor Charles E. Walder

Also Present: Chief Deputy Auditor and Manager Pam McMahan, Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra

Meeting was advertised: Regular Business

Virtual attendance was offered.

Mr. Flaiz called the meeting to order at 10:08

2023 Revaluation – Schools (Inside Millage and 20 Mill Floor)

Mr. Walder began by saying information went out to all the taxing districts explaining the effect of the reval on inside millage. The discussion then moved toward explaining how the Revaluation impacts school districts in the county with regard to the 20Mill floor. The 2 school districts within Geauga County at the 20Mill floor will get an estimated 4.3 million in unvoted increased tax revenue. Although some of the school districts are predicting some deficit spending it is not enough to impact their carryover cash balances. Mr. Flaiz wanted to point out that the Budget Commission cannot address any of the issues in the budgets at this point. That can only be done at the annual hearings in March. Mr. Walder confirmed that to be accurate and pointed out it is a suggestion of the Budget Commission for the districts to voluntarily reduce collection to provide relief to the taxpayers. House Bill 920 addressed the issue of inflationary increases to levy collection as a result of revaluation for Townships Villages, and Municipalities. However, for School districts the HB920 brings those schools whose combined levies, excluding bonds, emergency, and permanent improvement levies, are at the 20mill floor up to the value of 20mills and guarantees those schools will receive the value of their levies up to the 20 mill floor. Both West Geauga and Berkshire school districts are at the 20 mill floor. The remaining districts are above the 20mill floor. The discussion then centered around the case here in Ohio where the Indian Hill School district shifted inside millage to permanent improvement, thus bringing them to the 20mill floor. The taxpayers ended up suing the district for the unvoted tax increase and were successful. The Ohio Supreme Court was not in favor of diverting those funds. Mr. Walder went on to say it is the responsibility of elected officials to listen to the taxpayers. In his opinion though this tax increase is lawful, it is excessive. Mr. Hitchcock said we have until December 8th – 11th before tax bills will be generated. There will be no opportunity after that time to remediate this issue.

An Education representative wanted to voice another opinion. She said the schools will use this money to provide education and services to the children. This is a service to the taxpayers of that district. When the issue is protecting the taxpayers that is one way of protecting the taxpayers, by providing supports to children through education.

2023 Amendments

Thompson Township Amendment #7

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

*Fund numbers on certificate different than UAN for Special Assessment Fund.
Beginning balance revenue adjusted to properly reflect revenue as listed in UAN.*

Special Revenue Funds

Increase 2191 Fire Levy Beg. Bal. Adj lost check 219.24, from 136,159.42 to 136,378.66

Special Assessment Funds

Decrease 2401 Previously identified as 2191beg bal. (219.24) from 666.52 to 447.28

Thompson Township con't

New Special Revenue Fund Total	\$ 1,724,853.51	
<u>New Special Assessment Funds Total:</u>	<u>\$ 1,647.28</u>	
New 2023 Certificate Total	\$ 2,099,279.04	Unchanged

**Appropriation form GCA-006 dated 11/06/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Bainbridge Township Amendment #9

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

Special Revenue Funds

Increase 2908 EPA 319 Grant fund other source revenue 3,782.32 from 31,417.07 to 44,079.00

<u>New Special Revenue Fund Total</u>	<u>\$ 20,205,848.78</u>
New 2023 Certificate Total	\$ 27,126,299.38

**Appropriation form GCA-006 dated 11/20/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Montville Township Amendment #2

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

Special Revenue Funds

Increase 2031 Road & Bridge fund Other-other source revenue 40,000.00 from 1,000.00 to 41,000.00

Capital Project Funds

Increase 4401 Governmental Funds other source revenue 100,000.00, from 00.00 to 100,000.00

New Special Revenue Fund Total	\$1,773,640.19
<u>New Capital Project Funds</u>	<u>\$ 100,000.00</u>
New 2023 Certificate Total	\$2,164,266.45

**Appropriation form GCA-006 dated 11/20/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Geauga Trumbull solid Waste

Supplemental Appropriation – GTSW

Motion by Christopher Hitchcock, seconded by Charles Walder, to approve the changes to Appropriations for the following GT Solid Waste District Funds:

Fund 6007 General Fund

Contract Svs. Professional \$120,000.00 New total unappropriated \$

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #15

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

Special Revenue Funds

Increase #2057 Common Pleas PTR other source revenue 589.45, from 27,535.00 to 28,124.45

Decrease #2068 Common Pleas ISP other source revenue (10,591.17), from 74,128.00 to 63,536.83

Increase #2082 Common Pleas PSI other source revenue 341.25, from 27,300.00 to 27,641.25

Increase #2104 BOE Special Election other source revenue 27,979.95, from 99,248.00 to 127,227.95

Net Adjustment: \$18,319.48

<u>New Special Revenue Fund Total</u>	<u>\$130,907,593.51</u>
<u>New 2023 Certificate Total</u>	<u>\$241,026,030.22</u>

Voice vote: Three ayes. Motion carried

General Discussion:

A good response has been received to date on the reval adjustments.

Question on whether the staff may provide amended rate resolutions to those who had a levy pass before official election result certification is received from the Board of Elections. Mr. Walder agreed but cautioned the staff to be careful. This will only be done once assurance the resolution has been prepared by the APA.


Mr. Hitchcock questioned whether the calculations for the 20mill floor is a guess. Mr. Walder confirmed this to be the case. It is a best guess based on the information currently available.

Public Comment:

Sarah McGlone will email the staff for the meeting attendance and any additional details she needs.

Being no further business to conduct, Mr. Hitchcock moved to adjourn the November 21, 2022 regular meeting at 11:05 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

