

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, December 28, 2023 at 10:00 a.m. in the Auditor’s Office at 215 Main Street, Chardon, Ohio.  
Present: Geauga County Auditor Charles E. Walder, and Chief Deputy Treasurer Caroline Mansfield representing Geauga County Treasurer C. P. Hitchcock.  
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor and Manager Pam McMahan, Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra

**Meeting was advertised: Regular Business**  
Virtual attendance was offered.

**Prior Minutes**  
Motion by Charles E. Walder, seconded Caroline Mansfield to approve the minutes of the December 18, 2023 - Regular meeting.  
  
Voice vote: Two ayes. Motion carried

**2023/2024 School Amended Certificate**

**West Geauga Local School District 2023/2024 - Amendment #3**  
Motion by Caroline Mansfield, 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:

**Special Revenue Fund**  
Decrease 507 ESSER other source revenue 50,000.00, from 563,936.33 to 513,936.33

**Capital Project Fund**  
Increase 003 Permanent Improvement Fund other source revenue 2,000,000.00, from 0.00 to 2,000,000.00

Special Revenue Fund Total:	\$ 8,690,301.94
<u>Capital Project Fund Total:</u>	<u>\$ 4,213,637.13</u>
<b>New 2023/2024 Certificate Total:</b>	<b>\$70,039,178.19</b>

*\*Appropriation form GCA-006 dated 12/28/23 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**2023 Amendments**

**Middlefield Village – Amendment #3**

Motion by Charles E. Walder, seconded by Caroline Mansfield to amend the Middlefield Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase Other – other source revenue 569,502.81, from 526,655.62 to 1,096,158.43

**Special Revenue Funds**

Increase B01 Streets Fund other source revenue 29,080.00, from 173,420.00 to 202,500.00  
Decrease B02 State Highway other source revenue (875.00), from 32,500.00 to 31,625.00  
Decrease B03 Cemetery other source revenue (3,610.00), from 66,200.00 to 62,590.00  
Increase B04 Parks/Rec other source revenue 5,500.00, from 90,500.00 to 96,000.00  
Decrease B05 Ambulance Levy Tax (25,000.00) from 99,823.00 to 74,823.00  
Increase B08 Police Levy Tax 7,825.12, from 195,852.88 to 203,678.00  
Decrease B11 Income Tax other source revenue (3,070.63), from 3,311,045.13 to 3,307,974.50  
Decrease B21 I/T Infrastructure other source revenue (26,600.00), from 876,600.00 to 850,000.00  
Decrease B26 Local Fiscal Recovery other source revenue (18,954.72), from 18,954.72 to 0.00  
***Net Adjustment: \$(35,705.23)***

**Capital Project Funds**

Decrease D03 Equipment Replacement other source revenue (24,135.20), from 413,337.31 to 389,202.11

**Enterprise Funds**

Increase E01 Water other source revenue 238,304.06, from 832,445.94 to 1,070,750.00  
Decrease E02 Sewer other source revenue (25,838.51), from 922,838.51 to 897,000.00  
Increase E03 Economic Dev. other source revenue 4,000.00, from 24,126.00 to 28,126.00  
Increase E12 New Well other source revenue 414,589.07, from 265,399.00 to 679,988.07  
***Net Adjustment: \$631,054.62***

New General Fund Total:	\$ 3,282,083.89
New Special Revenue Funds Total:	\$10,171,680.76
New Capital Project Funds Total:	\$ 1,592,412.72
New Enterprise Funds Total:	\$ 6,844,437.59
<b>New 2023 Certificate Total:</b>	<b>\$22,072,765.31</b>

*\*Appropriation form GCA-006 dated 12/28/2023 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

**Auburn Township Reserve Fund Accounts:**

Auburn Township submitted an approved Resolution #2023-35 creating one (1) Reserve Account. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date and will be sent to the taxing district. There will be additional pages added to the taxing district’s budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, Auburn Township may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by Charles E. Walder, seconded by Caroline Mansfield to acknowledge the creation of Reserve Account #4903: Capital Project Fund – Single Axle Dump Truck with Plow by Auburn Township.

Voice vote: Two ayes. Motion carried.

Auditor Walder suggested that reserve funds should have a generic name so the fund could be used again in the future. Additionally, the township should have their assigned legal counsel review and approve the resolution to form; specifically addressing the last paragraph identifying the option to rescind “any or all”.

**Auburn Township Amendment #5**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to amend the Auburn Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Capital Projects Funds**

Increase (new reserve) Fund 4903 Single Axle Dump Truck with Plow 60,000.00, from 0.00 to 60,000.00

New reserve fund established for 10 years transferring monies from Gas Tax 2021 Fund.

New Capital Projects Fund Total:	\$ 89,919.65
New 2023 Certificate Total	\$6,189,843.59

*\*Appropriation form GCA-006 dated 9/18/2023 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Newbury Township Reserve Fund Accounts:**

Newbury Township submitted approved Resolutions # 20221019-05 and 20230920-02 creating two (2) Reserve Accounts. Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date and will be sent to the taxing district. There will be additional pages added to the taxing district’s budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, Newbury Township may need to produce updated reports to support the cap amount of the Fund being adjusted.

Motion by Charles E. Walder, seconded by Caroline Mansfield to acknowledge the creation of Reserve Account #'s: 4901 Capital Reserve Fund – Service Garage and 4902 Capital Reserve Fund - Oberland Park Improvements by Newbury Township.

Voice vote: Two ayes. Motion carried.

Auditor Walder once again shared, that legal counsel should review and approve a resolution to establish any Reserve Fund; to ensure all elements are properly identified.

Going forward the budget staff was instructed to require legal counsel approval of any resolution to create reserve funds.

**Newbury Township Amendment #3**

Motion by Charles E. Walder, seconded by Caroline Mansfield, to amend Newbury Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase Other-other source revenue 25,660.50, from 252,475.00 to 278,135.50

**Special Revenue Fund**

Increase 2021 Gas Tax Fund other source revenue 9,593.80, from 158,000.00 to 167,593.80

Increase 2041 Cemetery Fund other source revenue 19,292.50, from 35,550.00 to 54,842.50

***Net Adjustment: \$28,886.30***

**Capital Projects Funds**

Decrease Fire Station Cap. Improv other source revenue (1,000,000.00), from 3,000,000.00 to 2,000,000.00

Increase (New) 4901 Service Garage Reserve Fund other source revenue 160,000.00, from 0.00 to 160,000.00

Increase (New) 4902 Oberland Park reserve Fund other source revenue 150,000.00, from 0.00 to 150,000.00

***Net Adjustment: \$(690,000.00)***

New General Fund Total:	\$1,460,925.79
New Special Revenue Fund Total:	\$5,517,105.55
New Capital Projects Fund Total:	\$2,313,658.18
<b>New 2023 Certificate Total:</b>	<b>\$9,291,689.52</b>

*\*Appropriation form GCA-006 dated 12/28/23 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

**Geauga Public Health (GPH) – Supplemental Appropriation Request:**

Motion by Caroline Mansfield, seconded by Charles E. Walder, to accept the Supplement Appropriation request for the following Geauga Public Health Funds:

**Fund 6011 Private Water**

Contract Services -98,000.00

New Unappropriated Balance: \$167,765.59

Voice vote: Two ayes. Motion carried.

**Other Business:**

**January 2024 meeting dates:**

Cancel January 1, 2024 - Regular meeting

Establish first meeting for 2024 – Wednesday -January 3, 2024 at 10:00 a.m. Special

Auditor’s Office 215 Main Street, Chardon

Cancel January 15, 2024 (Martin Luther King Jr)

Re-Schedule for Thursday - January 18, 2024 at 10:00 a.m. Special

Auditor’s Office 215 Main Street, Chardon

**February meetings review:**

Cancel February 19, 2024 (President’s Day) – Regular

Table date for the second meeting in February (2024^2025 School Budget Hearings)

**Letters**

Auditor Walder prepared letters on behalf of the Budget Commission, to send to all participants that took direct action to mitigate the property value increase based on the 6-year reappraisal. Once all Budget Commission members sign, the letters will be delivered.

Auditor Walder provided a consolidated detail report for further review.

2023 Revaluation adjustment requests - INSIDE MILLAGE ONLY												
District	Date of request	Date of response by Auditor's office	Date resolution was received in Auditor's office	CY2024 Schedule B GCA 031 updated	TY2023 DTE27 updated	CY2024 GCA 003 updated	CY2024 GCA 003 received from district	Windfall amount	Participating?	Mitigation Amount \$	Notes	
COUNTY												
Geauga City Commissioners	10/24/2023	10/24/2023	10/31/2023	10/31/2023	10/31/2023	11/14/2023		\$2,407,792	YES	\$2,226,452	Requested by BOCC over \$2 million Suspend .50 JFS and Reduce JFS .70 to .52 mills	
COUNTY TOTAL								\$2,407,792		\$2,226,452	92.5%	
TOWNSHIPS												
Bainbridge Township	11/2/2023	11/2/2023	11/7/2023	11/7/2023	11/7/2023	11/7/2023		\$496,894	YES	\$424,577	Requested by Janice S for 85% or \$425,000 to the 2016 police levy	
Troy Township	11/2/2023	11/2/2023	11/22/2023	11/24/2023		11/27/2024		\$54,218	YES	\$44,876	Requested by Trustee Sharon Simms for \$45,000	
Claridon Township	11/2/2023	11/2/2023	11/7/2023	11/7/2023	11/7/2023	11/7/2023	11/21/2023	\$65,673	YES	\$122,086	Requested by Jonathan T for \$55,000 or 84% of the 2018 Fire & EMS levy	
Parkman Township	11/2/2023	11/2/2023	11/22/2023	11/24/2023		11/27/2023		\$47,149	YES	\$40,006	Requested by Denise V for a \$40,000 reduction from either 2m fire or 2m road levy	
Burton Township	11/2/2023	11/3/2023	11/22/2023	11/24/2023		11/27/2023		\$63,000	YES	\$41,626	Requested via vm to Pam from Trustee Jared Miller, Resolution passed 11/20 for 66% return	
Montville Township	11/3/2023	11/3/2023	11/22/2023	11/29/2023		11/29/2023		\$59,088	YES	\$53,290	Requested by Karen H looking to reduce approx 1mill	
Russell Township	11/3/2023	11/6/2023	11/17/2023	11/17/2023	11/21/2023	11/21/2023		\$272,975	YES	\$244,053	Requested by Karen W to reduce 1.4m R&B levy by \$245,000, TT meeting 11/16/23	
Hambden Township	11/3/2023	11/6/2023	11/16/2023	11/21/2023	11/21/2023	11/21/2023		\$86,112	YES	\$79,615	Rec'd from Mike R asking for 90% of the windfall amount, TT meeting 11/15/2023	
Thompson Township	11/6/2023	11/6/2023	11/21/2023	11/22/2023		11/27/2023		\$51,181	YES	\$45,928	Rec'd from Cindy L asking for 90% of the windfall amount \$46,062.90	
Munson Township	11/9/2023	11/9/2023	11/21/2023	11/21/2023	11/21/2023	11/21/2023	11/29/2023	\$248,148	YES	\$199,943	Contact made, TT meeting 11/14/2023	
Middlefield Township	11/13/2023	11/14/2023	11/29/2023	11/29/2023		11/29/2023		\$61,021	YES	\$29,944	May Ann email 50% of Ambulance levy (\$29,944)	
Auburn Township	11/14/2023	11/14/2023	N/A	11/22/2023		11/22/2023		\$263,762	SORT OF	\$0	Considering not placing new R&B levy on in Spring 2024	
Chester Township	11/14/2023	11/14/2023	11/22/2023	11/24/2023		11/27/2023		\$384,449	YES	\$207,599	Suppressing 0.5mill Police levy Chuck contacted by Trustee Tropf, Resolution to reduce 5.5mill Fire levy by 0.65mill (\$128,623)	
Newbury Township	11/16/2023	11/16/2023	11/17/2023	11/20/2023	11/22/2023	11/22/2023		\$155,797	YES	\$128,623		
Huntsburg Township								\$65,072	?	\$0		
Chardon Township								\$108,364	?	\$0		
TOWNSHIPS TOTAL								\$2,484,844		\$1,662,166	66.9%	
MUNICIPALITIES												
South Russell Village	11/2/2023	11/3/2023	11/30/2023	11/30/2023		11/30/2023		\$195,165	YES	\$162,782	Requested by Danielle R for 90% from 1.5m Road & Bridge levy, meeting 11/27, 11/29	
Burton Village	11/3/2023	11/6/2023	11/7/2023	11/7/2023	11/7/2023	11/8/2023	11/27/2023	\$23,557	YES	\$11,847	Requested by Jennell D for 50% of their windfall amount from their Police levy	
Middlefield Village	11/9/2023	11/13/2023						\$56,512	YES	\$55,701	Request by Nick via email to Chuck to reduce 100%	
Aquilla Village	11/14/2023	11/14/2023	N/A	11/22/2023		11/22/2023		\$1,295	NO	\$0	Advised that they are not going to participate	
Hunting Valley								\$8,979	?	\$0		
City of Chardon	11/7/2023	11/7/2023	11/22/2023	11/27/2023		11/27/2023		\$103,646	YES	\$86,848	Contact made/Opened discussion w/ Councilman & Treasurer, Mark I. request to reduce Fire levy by \$88k	
MUNICIPALITIES TOTAL								\$389,154		\$317,178	81.5%	
SCHOOLS												
West Geauga LSD	11/6/2023	11/6/2023	11/21/2023	11/21/2023		11/21/2023	11/26/2023	\$1,259,169	YES	\$1,000,000	Contact made/Opened discussion with BoE, Contact with Treasurer, Email indicates considering reducing Emergency levy by \$1m	
Kenston LSD								\$1,117,487	?	\$0		
Cardinal LSD								\$343,547	?	\$0		
Berkshire LSD								\$456,178	?	\$0		
Chardon LSD								\$809,374	?	\$0		
Chagrin Falls EVSD								\$338,897	?	\$0		
Kirtland LSD								\$3,153	?	\$0		
Madison LSD								\$2,085	?	\$0		
Mentor EVSD								\$7,327	?	\$0		
Riverside LSD								\$5,457	?	\$0		
SCHOOLS TOTAL								\$4,342,674		\$1,000,000	23.0%	
GRAND TOTAL INSIDE MILLAGE								\$9,624,464		\$5,205,796	54.1%	

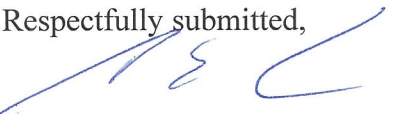
Updated 12/26/2023

Public Comment:

Representative from Geauga LWV requested the following information:  
Clarification of the name of township saving to purchase Single Axle Drum Truck with Plow.  
Response: Auburn Twp.

Confirming the receipt of tax data from the state (DTE reports) and the process for finalizing certification of tax rates and new software company.  
Auditor Walder provided an explanation and shared the name of the new CAMA application provider; ISSG.

Being no further business to conduct, Caroline Mansfield moved to adjourn the December 28, 2023 Regular meeting at 10:47 a.m.

Respectfully submitted,  
  
Charles E. Walder, Auditor  
Secretary/Budget Commission

