

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Wednesday, February 28, 2024 at 9:00 a.m. at the Geauga County Offices, 12611 Ravenwood Dr., Suite A333-A334 (Third Floor), Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.

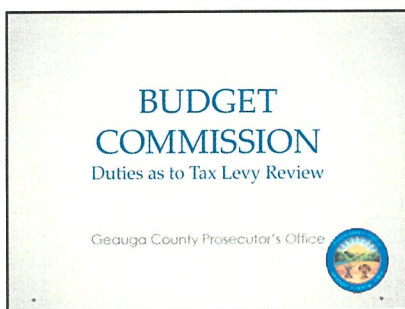
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors, Pam McMahan, Tammy Most and Kristen Sinatra

Special Meeting Advertised: **2024/2025 School District Budget Hearings**
Regular Business

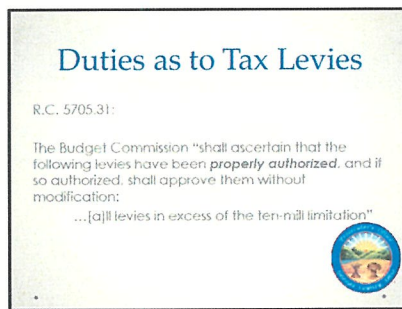
Virtual attendance was offered for public viewing.

2024/2025 School District Budget Hearings were called to order at 9:00 a.m.

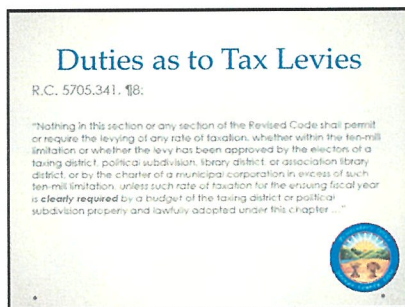
Prosecutor’s Remarks



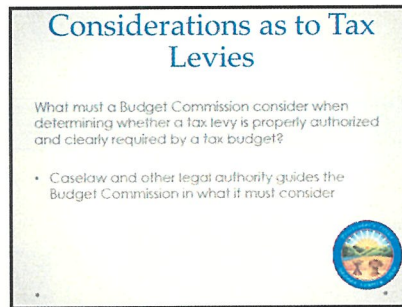
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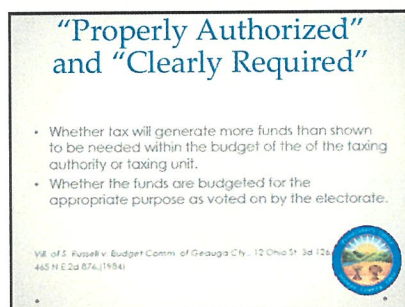
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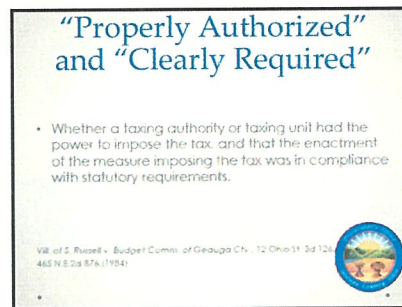
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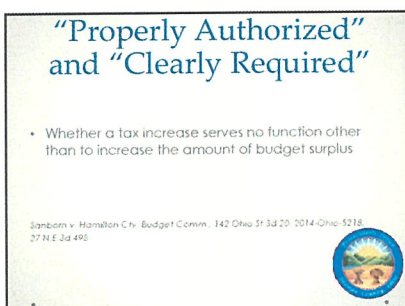
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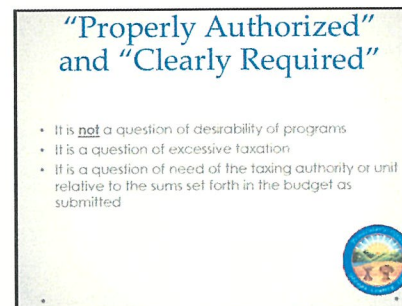
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Auditor's Remarks: The following seven slides are highlighted for Berkshire LSD but pertain to both Berkshire and West G LSD.

2023 Sexennial/School Map

2023 Geauga County Revaluation

County Residential Total Value Increase = 29.5%
 County Agricultural Total Value Increase = 26.1%
 All Percentages Rounded to the Nearest Tenth %

Reappraisal Effect on Taxes

ENTITY	TOTAL INSIDE MILLAGE TY2022/CY2023	TOTAL INSIDE MILLAGE TY2023/CY2024	APPROX. INCREASE INSIDE MILLAGE 2024	APPROX. 30 MILL FLOOR ADJ	APPROX. AMOUNT MITIGATED
COUNTY	\$9,108,818	\$11,670,633	\$2,561,816		\$2,236,452
TOTAL TWP&S & MMINE	\$10,819,118	\$13,890,403	\$3,071,285	50	\$1,978,347
TOTAL SCHOOLS	\$16,401,030	\$21,013,596	\$4,612,566	\$6,094,294	\$1,000,000
TOTALS			\$10,225,667	\$6,094,294	\$5,205,199

* GEUGA COUNTY IMPACT ONLY

School Assessed Values

Entity	TY2023 Valuation			Change in Valuation		
	Res/Ag	Public Utility	Total	Res/Ag	Public Utility	Total
Berkshire LSD	412,428,520	6,496,480	418,925,000	121,719,820	30,780	121,750,600
Chardon LSD	813,423,180	110,446,820	923,870,000	180,802,960	24,400	180,827,360
Kenston LSD	1,129,084,650	85,416,040	1,214,500,690	240,878,540	30,720	240,909,260
West Geauga LSD	379,787,180	44,497,280	424,284,460	88,245,420	30,360	88,275,780

School Revenue Effect

ENTITY	TOTAL INSIDE MILLAGE TY2022/CY2023	TOTAL INSIDE MILLAGE TY2023/CY2024	APPROX. INCREASE INSIDE MILLAGE 2024	APPROX. 20 MILL FLOOR ADJ	APPROX. AMOUNT MITIGATED
BERKSHIRE LSD	\$1,764,449	\$2,312,238	\$547,789		\$1,538,576
CARDINAL LSD	\$1,611,516	\$2,011,772	\$400,256		\$1,164,190
CHARDON LSD	\$3,462,087	\$4,289,745	\$827,658		\$1,307,637
KENSTON LSD	\$4,215,674	\$5,379,865	\$1,164,190		\$1,307,637
WEST GEUGA LSD	\$4,277,436	\$5,585,072	\$1,307,637		\$1,307,637
CHAGRIN FALLS EVSD *	\$987,339	\$1,331,609	\$344,270		\$1,000,000
KIRTLAND LSD *	\$15,325	\$18,297	\$2,972	\$995	
MADISON LSD *	\$7,538	\$9,641	\$2,103		
MENTOR EVSD *	\$35,552	\$44,872	\$9,320		
RIVERSIDE LSD *	\$24,113	\$30,485	\$6,372		
TOTAL SCHOOLS	\$16,401,030	\$21,013,596	\$4,612,566	\$6,094,294	\$1,000,000

School Taxation Ranking

Entity	Full Rates		Proposed Effective Rates		Total	Priority	20mill Floor Mitigation
	Rate	Rate	Rate	Rate			
Chagrin Falls EVSD	123.570000	1	4.500000	40.870947	0.000000	0.000000	43.140947
Kirtland LSD	74.050000	5	4.800000	15.200018	1.433315	0.000000	12.530000
Mentor EVSD	80.200000	4	4.800000	10.012147	0.253791	0.000000	8.999356
Chardon LSD	85.840000	3	4.500000	24.812618	1.389554	0.000000	26.202172
Riverside LSD	87.810000	7	4.800000	18.190119	1.862200	0.000000	16.327919
Kenston LSD	87.870000	2	4.500000	13.327868	0.000000	0.000000	13.327868
Madison LSD	89.900000	6	4.800000	18.243968	0.383329	0.000000	17.627297
West Geauga LSD	91.710000	8	4.500000	14.040614	0.000000	0.000000	14.040614
Berkshire LSD	94.900000	9	4.500000	15.500025	0.715411	0.000000	16.215436
Cardinal LSD	98.740000	8	4.500000	18.797893	0.000000	0.000000	18.797893

Gaugu Comparisons

Gaugu Comparisons

2024/2025 Budget - GF Cash as % Expenses

Treasurer’s Remarks

Collection due dates were extended for one week. Collections were estimated at around 98%.

2024/2025 School Year School District Official Certificates of Estimated Resources

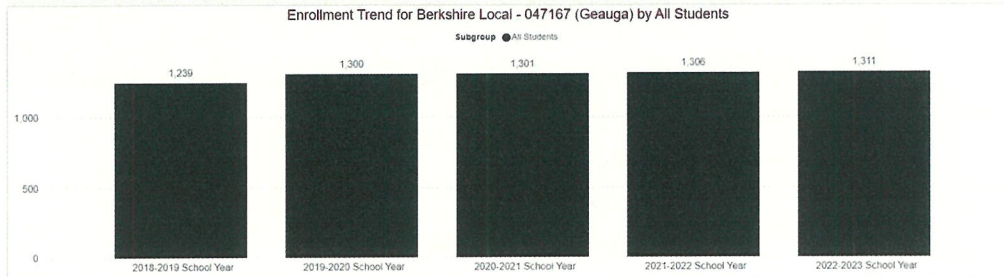
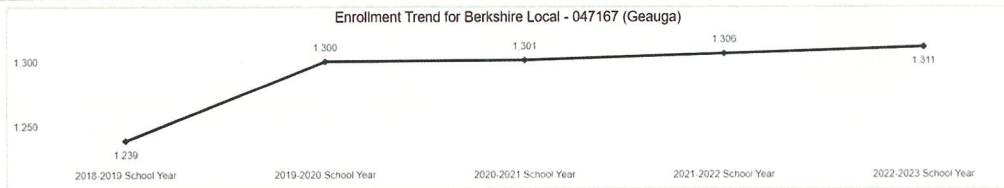
Upon the review of the school districts estimates, inside and outside millage available to be levied, renewal and/or additional levies not hereto considered for certification until after voter approval and balances and receipts adjusted as needed, it was moved and seconded as follows to certify 2024/2025 school year tax budgets by approving/adopting official Certificates of Estimated Resources for the local school districts as follows:

Berkshire Reappraisal School Summary

- New construction added 3.43% average revenue to certain 2024 levy revenue.
- Revaluation added 30.8% average revenue to Inside Millage (\$547,789).
- 20mil floor adjustment revenue of \$1,538,576.
- Tax equalization shifted tax burden while protecting school revenue.



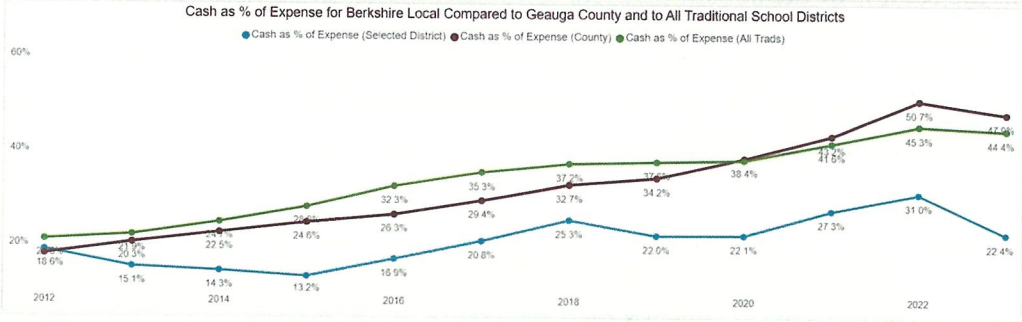
Enrollment



Source: Ohio Department of Education & Workforce

Cash as % of Expense

Fiscal Year District	2012				2013				2014				2015				2016				2017			
	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense (County)	Cash as % of Expense (All Trads)				
Berkshire Local - 047167 (Geauga)	18.0%	17.7%	20.8%	15.1%	20.3%	21.9%	14.3%	22.5%	24.7%	13.2%	24.6%	28.0%	16.9%	26.3%	32.3%	20.8%	29.4%	35.3%	25					



Source: Ohio Department of Education & Workforce

Berkshire Budget Summary

- **General Fund (Adjusted):**
 - Beginning Balance \$ 3,624,090
 - Revenue (As Certified) \$21,724,386
 - Expenses \$21,174,626
 - Ending Balance \$ 4,173,850
- **Estimated Cash as % of Expenses 19.7%**
- **GF Revenue per Student* \$ 16,571**
- **GF Expenses per Student* \$ 16,152**
- **Carryover Cash per Student* \$ 3,184**
- **All Funds (Adjusted):**
 - Beginning Balance \$ 5,250,592
 - Revenue (As Certified) \$25,665,626
 - Expenses \$24,721,054
 - Ending Balance \$ 6,195,164
- **Estimated Cash (Total) as % of Expenses (Total) 25.1%**
- **Total Revenue per Student* \$ 19,577**
- **Total Expenses per Student* \$ 18,857**
- **Total Carryover Cash per Student* \$ 4,726**



* Enrollment from Ohio Department of Education Website (2022/2023 = 1,311 Students)
<https://reports.education.ohio.gov/report/report --card-data-district-enrollment-by-student-demographic>

Budget Comments

- **Funding (56.6mills):**
 - Inside Millage (4.5mills).
 - 5 – Current Expense Levies (45.3mills).
 - 1 – Permanent Improvement Levy (2.5mills).
 - 1 – Bond Levy (2.6mills).
 - 1 – Permanent Improvement Levy (2.5mills).
 - 1 – Burton Library Levy (1.7mills).
 - @ the 20mill floor with 20.0mills effective.



Berkshire LSD – Motion by Christopher P Hitchcock, seconded by James Flaiz, to approve the Berkshire Local School District 2024/2025 budget as presented:

Rates for TY24CY25		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	2,265,993.00	14,760,089.00	25,348,476.00
45.30	Outside General Fund	8,322,394.00		
0.00	Outside Perm. Impr. <i>Expired TY2023CY2024</i>	214,878.00	141,321.00	356,199.00
2.60	Bond Levy	1,309,240.00	215,278.65	1,524,518.65
<u>52.40</u>	Total Mills			
1.70	Burton Pub. Library	333,331.00		
<u>54.10</u>	Total w/Library			
	All Other Funds			<u>3,687,024.00</u>
	Total - All Funds			<u><u>30,916,217.65</u></u>

Ms. McCaffrey wanted to note that the new building was included in the district’s valuation as taxable but it will be tax exempt (paperwork has been filed). Mr. Flaiz asked about the plan for the extra money received from the inside millage. Ms. McCaffrey noted that they have had an increase in demand for preschool for students with additional needs. This is very costly to the district. The Budget Commission agreed that the budget submission was well done.

Open the floor for Public Comment: None

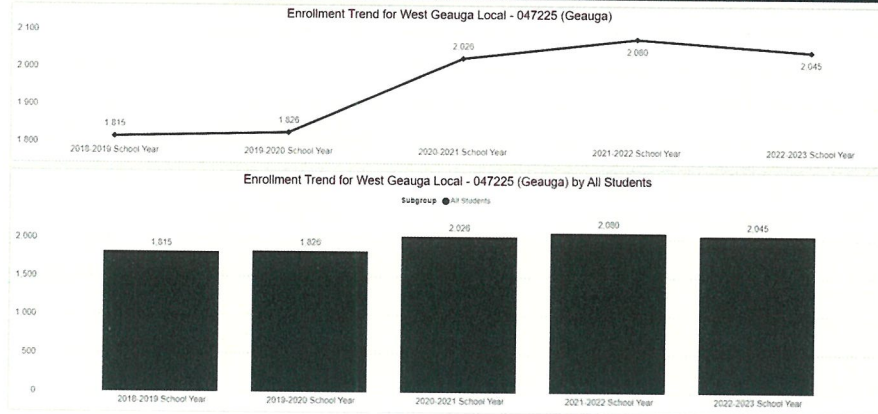
Voice vote: Three eyes. Motion carried.

West Geauga Reappraisal School Summary

- New construction added 0.56% average revenue to certain 2024 levy revenue.
- Revaluation added 33.3% average revenue to Inside Millage (\$1,307,637).
- West Geauga mitigated \$1M by reducing collection of an Emergency Levy.
- West Geauga received 20mil floor adjustment revenue of \$4,555,323.
- Tax equalization shifted tax burden while protecting school revenue.



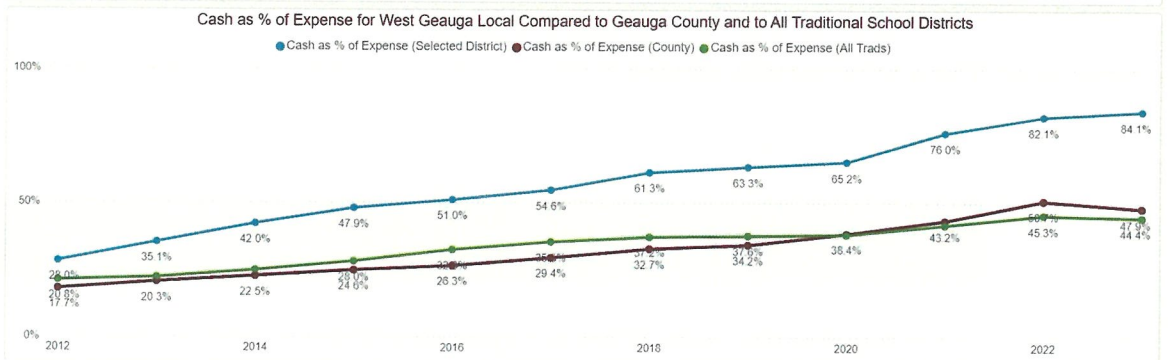
Enrollment



Source: Ohio Department of Education & Workforce

Cash as % of Expense

Fiscal Year District	2012					2013					2014					2015					2016					2017				
	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)	Cash as % of Expense	Cash as % of Expense (County)	Cash as % of Expense (All Trads)						
West Geauga Local - 047225 (Gauga)	28.0%	17.7%	20.8%	35.1%	20.3%	21.9%	42.0%	22.5%	24.7%	47.9%	24.6%	28.0%	51.0%	26.3%	32.3%	54.6%	29.4%	35.3%	61											



Source: Ohio Department of Education & Workforce

West Geauga Budget Summary

• General Fund & Emergency Fund (Adjusted):	
Beginning Balances	\$27,114,659
Revenues (As Certified)	\$38,589,082
Expenses	\$36,507,451
Ending Balances	\$29,196,290
• Estimated Cash as % of Expenses 80.0%	
• GF Revenue per Student*	\$ 18,870
• GF Expenses per Student*	\$ 17,852
• Carryover Cash per Student*	\$ 14,277
• All Funds (Adjusted):	
Beginning Balance	\$29,482,697
Revenue (As Certified)	\$43,589,088
Expenses	\$43,042,151
Ending Balance	\$30,029,634
• Estimated Cash (Total) as % of Expenses (Total) 69.8%	
• Total Revenue per Student*	\$ 21,315
• Total Expenses per Student*	\$ 21,048
• Total Carryover Cash per Student*	\$ 14,684



* Enrollment from Ohio Department of Education Website (2022/2023 = 2,045 Students)
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)

Budget Comments

- **Funding (47.37mills):**
 - Inside Millage (3.5mills) plus 1.0mills going into Permanent Improvement.
 - 3 – Current Expense Levies (38.8mills).
 - 2 – Emergency Levies (4.07mills).
 - @ the 20mill floor with 20.0mills effective.
- **Emergency Levies**
 - No details regarding expenditures.
- **General Fund + Emergency**
 - Revenue exceeds budgeted expenditures by \$2,081,631.



West Geauga LSD – Motion by James Flaiz, seconded by Christopher P Hitchcock, to suspend collection on the 2010 3.5Mill Emergency Levy for tax year 2024 collection year 2025 for the West Geauga Local School District 2024/2025 budget as presented.

Rates for TY24CY25		Tax Receipts	All Other Sources & Balances	Total
3.50	Inside General Fund	3,260,356.00	36,110,721.00	60,503,382.00
38.80	Outside General Fund	21,132,305.00		
1.00	Inside Perm. Imprv.	1,216,306.00	1,684,526.00	2,900,832.00
0.00	Outside Perm Imprv.	-		
0.00	Outside Bond Fund	-	-	-
4.07	*Emergency	* 4,950,359.00	-	4,950,359.00
<u>47.37</u>	Total Mills			
	All Other Funds			<u>3,767,212.00</u>
	Total - All Funds			<u>72,121,785.00</u>

* Reduced collection by one million in CY24

The hearing opened with a question to the Treasurer, Ms. Pavlat whether the board has approved an initiative for the ballot in November. Ms. Pavlat answered there is an approved Master Plan but nothing yet approved for the ballot. She continued that this plan proposed many upgrades to infrastructure and deferred maintenance. Ms. Pavlat was asked whether the master plan was a public

document. She answered “yes”. Mr. Hitchcock said he is “laser focused” on reducing the cash balances. Ms. Pavlat continued that part of the cash balance is due to the merger with Newbury. Superintendent Markwardt added there were multiple factors playing into the cash balances growing to where they are today, including the pandemic funds, which also elongated the time line for implementing needed maintenance, and the Newbury acquisition. Mr. Flaiz then addressed the issue of the emergency levies at West Geauga. He was concerned that these levies are being continued contrary to the purpose for which they are designed. The purpose of emergency levies is to avoid deficit spending and financial emergencies. After much discussion and the Prosecutor admitting that he did not take any pleasure in doing this, but the law requires him to, he made the motion to approve the budget with the suspension of the 2010 3.5Mill emergency levy which would bring the district into deficit spending.

Open the floor for Public Comment:

Mr. Dave Lair commented that the Budget Commission is to be commended for their work.

Voice vote: James Flaiz, yes: Christopher Hitchcock, yes: Mr. Walder, abstain. Motion carried.

A Rate Resolution for each school district was prepared and delivered for presentment to the respective BOE for their consideration and vote. The executed resolution is to be returned to the Auditor’s Office.

The School Budget Hearings ended at 11:38 a.m.

Regular Business:

Hambden Township – 2024 Amendment #1

Motion by Charles Walder, seconded by James Flaiz, to amend the Hambden Township 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

General	Increase the 1/1/2024 unencumbered cash balance from	255,952.00	estimated to	559,793.36	actual
	Increase tax revenue	77,625.00	223,010.00	estimated to	300,635.00
	Increase other source revenue	10,385.00	180,790.00	estimated to	191,175.00
Motor Vehicle	Increase the 1/1/2024 unencumbered cash balance from	2,814.89	estimated to	22,376.14	actual
Gasoline Tax	Increase the 1/1/2024 unencumbered cash balance from	98,858.96	estimated to	180,132.39	actual
Road & Bridge	Increase the 1/1/2024 unencumbered cash balance from	204,208.31	estimated to	619,720.74	actual
	Increase tax revenue	5,610.00	437,812.00	estimated to	443,422.00
	Increase other source revenue	639.00	44,176.00	estimated to	44,815.00
Cemetery	Increase the 1/1/2024 unencumbered cash balance from	16,841.84	estimated to	62,063.29	actual
Fire Levy	Increase the 1/1/2024 unencumbered cash balance from	347,127.21	estimated to	583,043.94	actual
	Decrease tax revenue	(149,476.00)	687,664.00	estimated to	538,188.00
	Increase other source revenue	290.00	37,265.00	estimated to	37,555.00
Park Levy	Increase the 1/1/2024 unencumbered cash balance from	5,839.30	estimated to	15,638.71	actual
	Increase tax revenue	217.00	27,854.00	estimated to	28,071.00
	Increase other source revenue	28.00	4,527.00	estimated to	4,555.00
Permissive MV	Increase the 1/1/2024 unencumbered ca	41,831.13	7,624.88	estimated to	49,456.01
EMS Billing	Increase the 1/1/2024 unencumbered cash balance from	58,467.54	estimated to	219,344.88	actual
ARP Act	Increase the 1/1/2024 unencumbered cash balances from	-	estimated to	7,759.27	actual
EPA Recycling	Increase the 1/1/2024 unencumbered cash balances from	-	estimated to	14.74	actual
OneOhio Opioid	Increase the 1/1/2024 unencumbered cash balances from	340.79	estimated to	1,060.21	actual
Perm Imprv	Increase the 1/1/2024 unencumbered cash balance from	70,022.99	estimated to	215,860.01	actual
	Increase tax revenue	693.00	89,133.00	estimated to	89,826.00
	Increase other source revenue	93.00	11,925.00	estimated to	12,018.00
Misc Capital Pr	Increase the 1/1/2024 unencumbered cash balance from	-	estimated to	378.00	actual
	 New General Fund Total	 1,051,603.36			
	New Special Revenue Fund Total	3,138,506.32			
	New Debt Service Fund Total	-			
	New Capital Project Funds Total	318,082.01			
	Grand Total New Certificate- All Funds	<u>4,508,191.69</u>			
	 Net Change in Beginning balances	 1,468,542.98			
	Net Change in Tax Revenue	(65,349.00)			
	Net Change in Other Source Revenue	11,435.00			
		<u>1,414,628.98</u>			

**Temporary Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Claridon Township – 2024 Amendment #1

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the Claridon Township’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2024:

General	Increase the 1/1/24 unencumbered cash balance from	481,168.67	estimated to	585,765.59	actual
	Increase tax revenue	44,133.00	estimated to	249,715.00	actual
	Increase other source revenue	5,905.00	estimated to	115,660.00	actual
Motor Vehic	Increase the 1/1/24 unencumbered cash balance from	10,519.67	estimated to	15,753.87	actual
Gasoline Tax	Increase the 1/1/24 unencumbered cash balance from	139,900.59	estimated to	186,840.53	actual
Road & Brid	Increase the 1/1/24 unencumbered cash balance from	184,851.85	estimated to	289,127.10	actual
	Increase tax revenue	6,727.00	estimated to	132,736.00	actual
	Increase other source revenue	900.00	estimated to	18,558.00	actual
Cemetary	Decrease the 1/1/24 unencumbered cash balance from	44,818.01	estimated to	41,443.74	actual
Zoning	Decrease the 1/1/24 unencumbered cash balance from	30,546.74	estimated to	27,148.48	actual
Fire Levy	Increase the 1/1/24 unencumbered cash balance from	138,745.61	estimated to	159,258.99	actual
	Decrease tax revenue	(125,766.00)	estimated to	324,189.00	actual
	Decrease other source revenue	(3,994.00)	estimated to	35,771.00	actual
Permissive M	Increase the 1/1/24 unencumbered cash balance from	13,788.79	estimated to	33,392.81	actual
BVFD	Decrease the 1/1/24 unencumbered cash balance from	11.01	estimated to	-	actual
CFD Ambul	Decrease the 1/1/24 unencumbered cash balance from	92,568.06	estimated to	78,501.19	actual
ARP Act	Increase the 1/1/24 unencumbered cash	2,175.56	estimated to	2,175.56	actual
	 New General Fund Total	 951,140.59			
	New Special Revenue Fund Total	1,585,796.27			
	New Capital Project Fund Total	-			
	Grand Total New Certificate- All Funds	<u>2,536,936.86</u>			
	 Net Change in Beginning balances	 282,488.86			
	Net Change in Tax Revenue	(74,906)			
	Net Change in Other Source Revenue	2,811.00			
	Total Net Change over Original Cert	<u>210,393.86</u>			

**Temporary Appropriations do not exceed estimated revenue*

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #3

Motion by Christopher P Hitchcock, seconded by Charles Walder, to amend the Geauga County’s 2024 Official Certificate of Estimated Resources as follows to reflect the following changes to revenue previously certified:

Special Revenue Funds

Decrease 2057 Pretrial Release Supv. Other source revenue (27,536.00), from 27,536.00 to 0.00
 Decrease 2068 Intensive Supervision other source revenue (62,404.00), from 62,404.00 to 0.00
 Decrease 2082 Pre-sentence Investigation other source resources (27,300.00), from 27,300.00 to 0.00
Net Adjustment: \$(117,240.00)

<u>New Special Revenue Funds Total:</u>	<u>\$123,411,245.24</u>
New 2024 Certificate Total:	\$235,677,253.34

Voice vote: Three ayes. Motion carried.

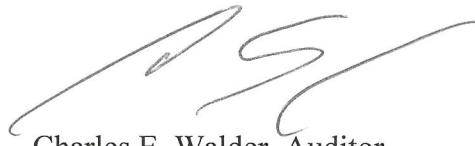
General Discussion:

Motion by Mr. Flaiz, seconded by Mr. Walder to cancel the regular meeting on March 3rd.
Voice vote: Three ayes. Motion carried.

Public Comment:

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the
February 28, 2024 - special meeting at 11:47 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

