

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Tuesday, February 27, 2024 at 9:05 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 Auditor and Office Manager, Pam McMahan, Deputy Auditors Tammy Most and Kristen Sinatra.

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

Virtual attendance was offered for public viewing.

**Regular Business**

**Prior Minutes**

Motion by Charles Walder, seconded by James Flaiz, to approve the minutes of the February 5, 2024 - regular session.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by C. P. Hitchcock, to approve the minutes of the February 8, 2024 - special session.

Voice vote: Three ayes. Motion carried


**2024/2025 School District Budget Hearings were called to order at 9:06 a.m.**

Prosecutor Flaiz opened the meeting with a presentation proving an overview of the duties of the Budget Commission as it pertains to reviewing budgets and levies. Essentially, any levy in excess of the 10 mil limitation shall be reviewed annually by the Budget Commission to determine whether the levies are properly authorized and clearly required when compared to the submitted budget. The slides that follow were displayed for the meeting.

# BUDGET COMMISSION

## Duties as to Tax Levy Review

Geauga County Prosecutor's Office




1

# Duties as to Tax Levies

R.C. 5705.31:

The Budget Commission "shall ascertain that the following levies have been *properly authorized*, and if so authorized, shall approve them without modification:

...[a]ll levies in excess of the ten-mill limitation"




2

# Duties as to Tax Levies

R.C. 5705.341, ¶8:

"Nothing in this section or any section of the Revised Code shall permit or require the levying of any rate of taxation, whether within the ten-mill limitation or whether the levy has been approved by the electors of a taxing district, political subdivision, library district, or association library district, or by the charter of a municipal corporation in excess of such ten-mill limitation, unless such rate of taxation for the ensuing fiscal year is *clearly required* by a budget of the taxing district or political subdivision properly and lawfully adopted under this chapter ..."




3

# Considerations as to Tax Levies

What must a Budget Commission consider when determining whether a tax levy is properly authorized and clearly required by a tax budget?

- Caselaw and other legal authority guides the Budget Commission in what it must consider




4

# "Properly Authorized" and "Clearly Required"

- Whether tax will generate more funds than shown to be needed within the budget of the of the taxing authority or taxing unit.
- Whether the funds are budgeted for the appropriate purpose as voted on by the electorate.

Vill. of S. Russell v. Budget Comm. of Geauga Cty., 12 Ohio St. 3d 126, 465 N.E.2d 876 (1984)




5

# "Properly Authorized" and "Clearly Required"

- Whether a taxing authority or taxing unit had the power to impose the tax, and that the enactment of the measure imposing the tax was in compliance with statutory requirements.

Vill. of S. Russell v. Budget Comm. of Geauga Cty., 12 Ohio St. 3d 126, 465 N.E.2d 876, (1984)




6

# "Properly Authorized" and "Clearly Required"

- Whether a tax increase serves no function other than to increase the amount of budget surplus


Sanborn v. Hamilton Cty. Budget Comm., 142 Ohio St.3d 20, 2014-Ohio-5218, 27 N.E.3d 498



7

# "Properly Authorized" and "Clearly Required"

- It is not a question of desirability of programs
- It is a question of excessive taxation
- It is a question of need of the taxing authority or unit relative to the sums set forth in the budget as submitted



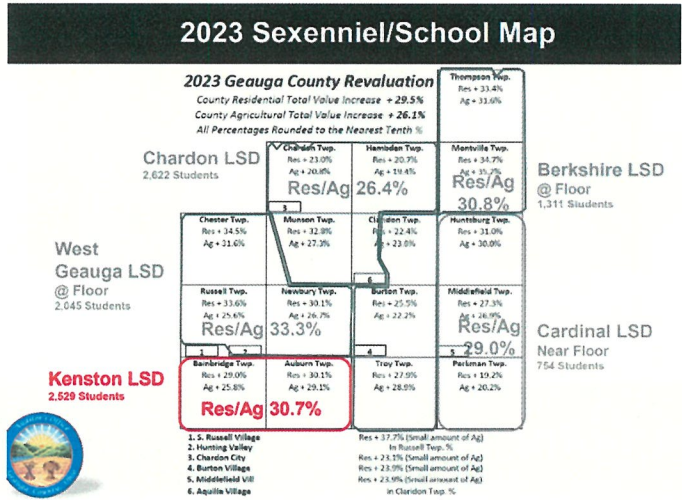
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Collection due dates were extended for one week. Collections were estimated at around 98%.

## 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:

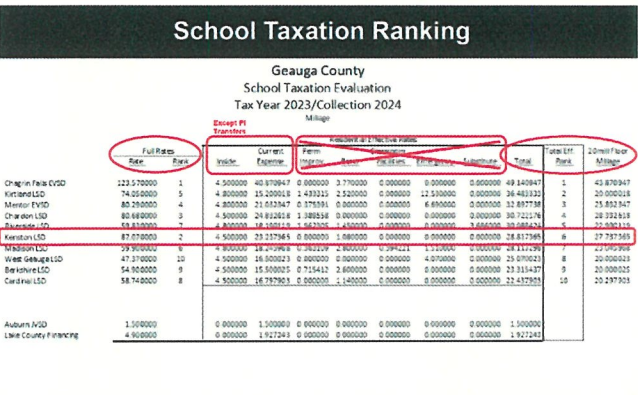
The following seven slides are highlighted for Kenston LSD, but apply to all schools in Geauga County.



## Reappraisal Effect on Taxes

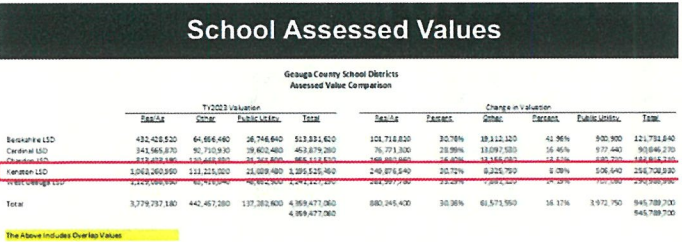
ENTITY	TOTAL INSIDE MILLAGE TY2022/CY2023	TOTAL INSIDE MILLAGE TY2023/CY2024	APPROX. INCREASE INSIDE MILLAGE 2024	APPROX. 20 MILL FLOOR ADJ	APPROX. AMOUNT MITIGATED	
COUNTY	\$9,108,818	\$11,670,633	\$2,561,816		\$2,226,452	87%
TOTAL TOWNS & MUNIS	\$10,839,118	\$13,890,403	\$3,051,285	\$0	\$1,979,347	65%
TOTAL SCHOOLS	\$16,401,030	\$21,013,596	\$4,612,566	\$6,094,294	\$3,600,000	9%
TOTALS			\$10,225,667	\$6,094,294	\$5,209,799	
				\$16,319,960	\$11,114,161	
				TOTAL INCREASE	NET INCREASE	
					\$7,316,860	
					\$7,316,860	

\* GEALUA COUNTY IMPACT ONLY



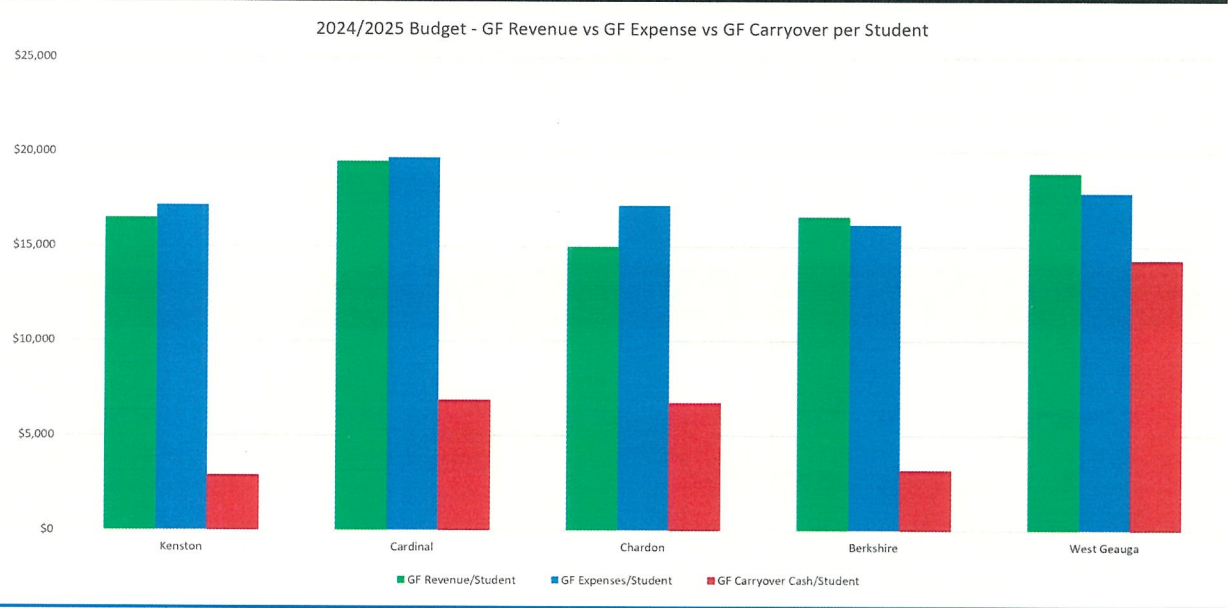
## School Revenue Effect

ENTITY	TOTAL INSIDE MILLAGE TY2022/CY2023	TOTAL INSIDE MILLAGE TY2023/CY2024	APPROX. INCREASE INSIDE MILLAGE 2024	APPROX. 20 MILL FLOOR ADJ	APPROX. AMOUNT MITIGATED
<b>LOCAL SCHOOL DISTRICTS</b>					
BERKSHIRE USD	\$1,764,448	\$2,312,238	\$547,789		
CARDINAL USD	\$1,811,516	\$2,011,772	\$400,256	\$1,518,576	
CHARLOTTE USD	\$3,452,287	\$4,289,785	\$837,498		
KENSTON USD	\$4,215,674	\$5,378,865	\$1,164,190		
WEST GAUGLA USD	\$4,227,436	\$5,585,072	\$1,307,637	\$4,555,323	\$1,000,000
CHAGRIN FALLS USD *	\$987,339	\$1,231,609	\$244,270		
KIRTLAND USD *	\$15,325	\$18,297	\$2,973	\$395	
MADISON USD *	\$7,538	\$9,641	\$2,103		
MENTOR USD *	\$35,552	\$44,872	\$9,319		
RIVERSIDE USD *	\$24,113	\$30,485	\$6,372		
<b>TOTAL SCHOOLS</b>	\$16,401,030	\$21,013,596	\$4,612,566	\$6,054,294	\$1,000,000
			\$10,706,880		\$1,000,000
				\$9,706,880	

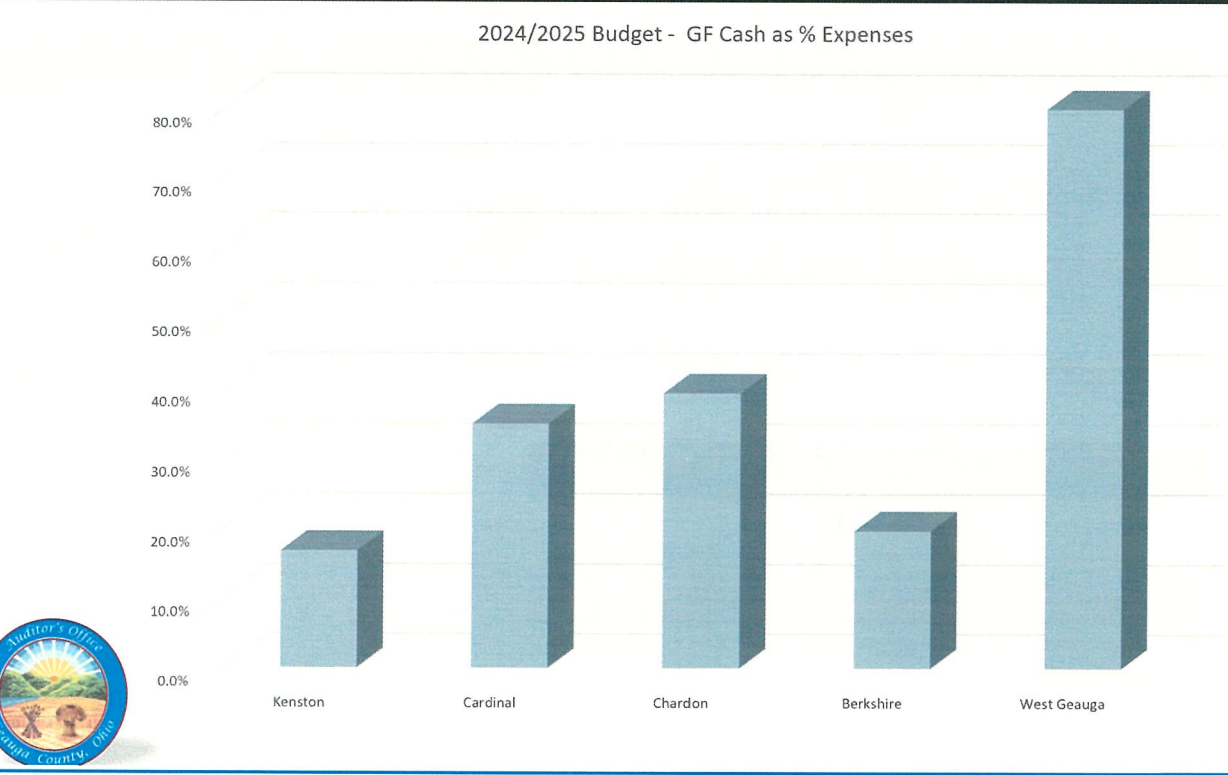




# Geauga Comparisions



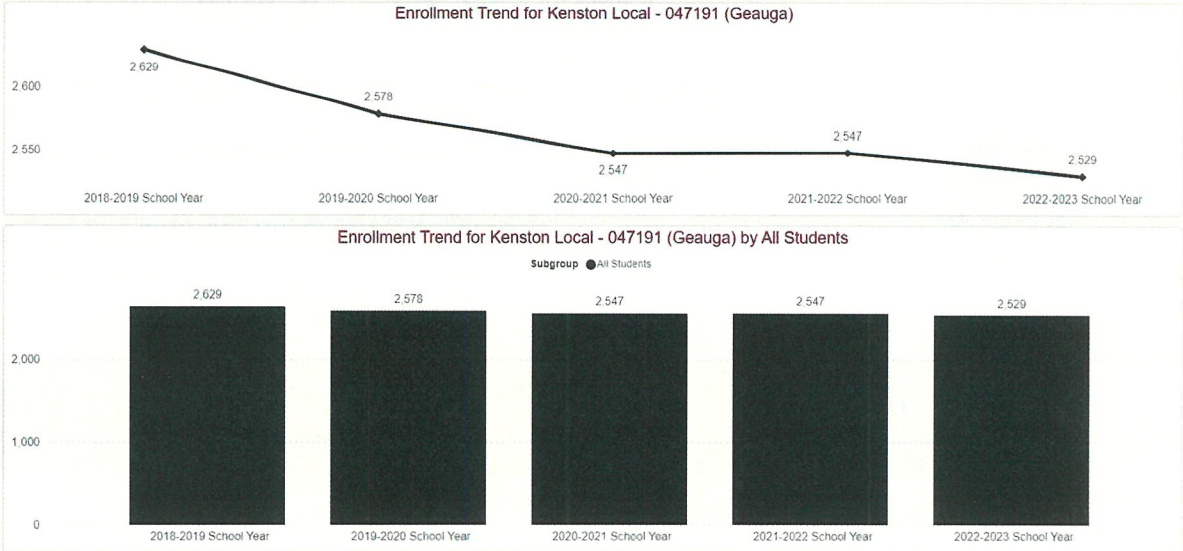
# Geauga Comparisions



# Kenston Reappraisal School Summary

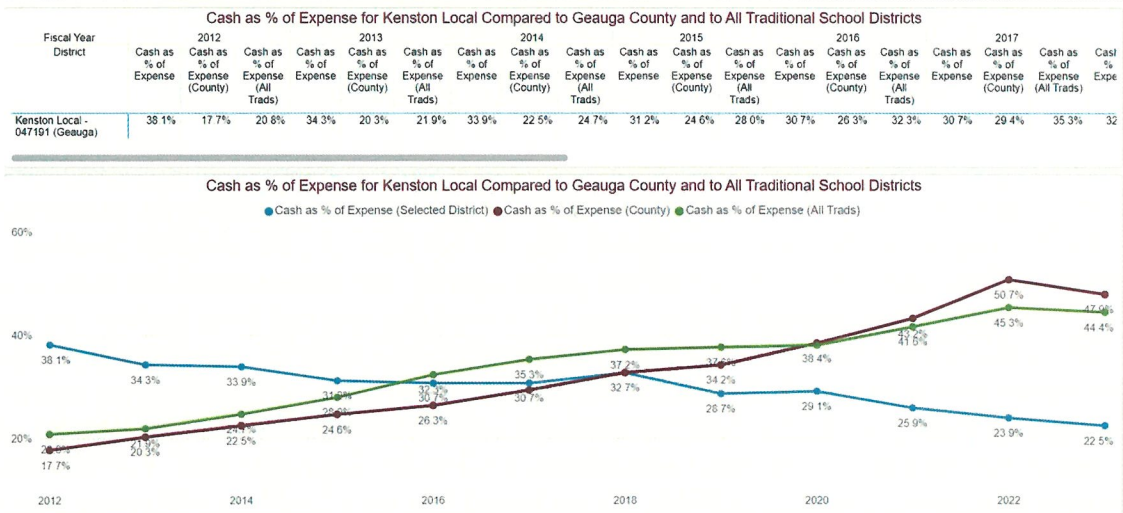
- New construction added 0.9% revenue to certain 2024 levy revenue.
- Revaluation added 30.7% average revenue to Inside Millage (\$1,164,190).
- No 20mil floor adjustment revenue.
- Tax equalization shifted tax burden while protecting school revenue.

## Enrollment



Source: Ohio Department of Education & Workforce

## Cash as % of Expense



Source: Ohio Department of Education & Workforce



# Kenston Budget Summary

• General Fund (Adjusted):	
Beginning Balance	\$ 8,979,561
Revenue (As Certified)	\$41,727,903
Expenses	\$43,429,575
Ending Balance	\$ 7,277,889
• Estimated Cash as % of Expenses	16.8%
• GF Revenue per Student*	\$ 16,500
• GF Expenses per Student*	\$ 17,173
• Carryover Cash per Student*	\$ 2,878
• All Funds (Adjusted):	
Beginning Balance	\$15,441,939
Revenue (As Certified)	\$54,111,032
Expenses	\$57,992,241
Ending Balance	\$11,560,730
• Estimated Cash (Total) as % of Expenses (Total)	19.9%
• Total Revenue per Student*	\$ 21,396
• Total Expenses per Student*	\$ 22,931
• Total Carryover Cash per Student*	\$ 4,571



\* Enrollment from Ohio Department of Education & Workforce Website (2022/2023 = 2,529 Students)  
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)

# Budget Comments

- Funding (87.07mills):
  - Inside Millage (4.5mills) - \$1.16M increase due to Reappraisal.
  - 9 – Current Expense Levies (81.49mills).
  - 2 – Bond Levies (1.08mills) – Not counted in floor calculation.
  - Not @ the 20mill floor with 27.737mills effective.
- Information conveyed vs. submitted budget.
  - HB-187, need for PI, and significance of Inside Millage increase.

Mr. Walder presented the above slides. His main question was regarding the Permanent Improvement levy that was on the ballot last November, that did not pass, was for around 1.2million. The amount of inside millage that Kenston received was approximately the same amount but there is not a transfer to the Permanent Improvement fund to cover the loss of that revenue from the levy not passing. Mr. Flaiz continued to question where the 1.16million increase from the reval was going since the expenses have been essentially flat for the past three years. Mr. Sayers, Kenston Superintendent, added that there is a transfer from the General Fund to the Capital Fund. Mr. Hitchcock asked if the transfer has been approved. Mr. Cales indicated it has not been approved. For this fiscal year the approved transfer amount is at 575K. He continued that the 1.2million will not be expended in this current school year.

Mr. Hitchcock went on to state the estimated cash balance in 2021 was 1.1million dollars, the actual ending balance came in at 9.9million dollars. This year the estimate is: 5.2million dollars and next year the estimate is 8.1million dollars. He questioned what the actual amount will end up at. Mr. Flaiz said the budget was essentially well done.

**Kenston LSD** – Motion by Christopher P Hitchcock, seconded by Charles E Walder, to approve the Kenston Local School District 2024/2025 budget as presented:

		Tax Receipts	All Other Sources & Balances	Total
4.50	Inside General Fund	5,272,267.00	15,457,366.00	50,707,464.00
81.49	Outside General Fund	29,977,831.00		
0.68	Outside Bond Fund	796,699.00	3,029,319.00	3,826,018.00
0.40	Outside Bond Fund	468,646.00	348,059.00	816,705.00
87.07	Total Mills			
All Other Funds				14,202,784.00
Total - All Funds				69,552,971.00

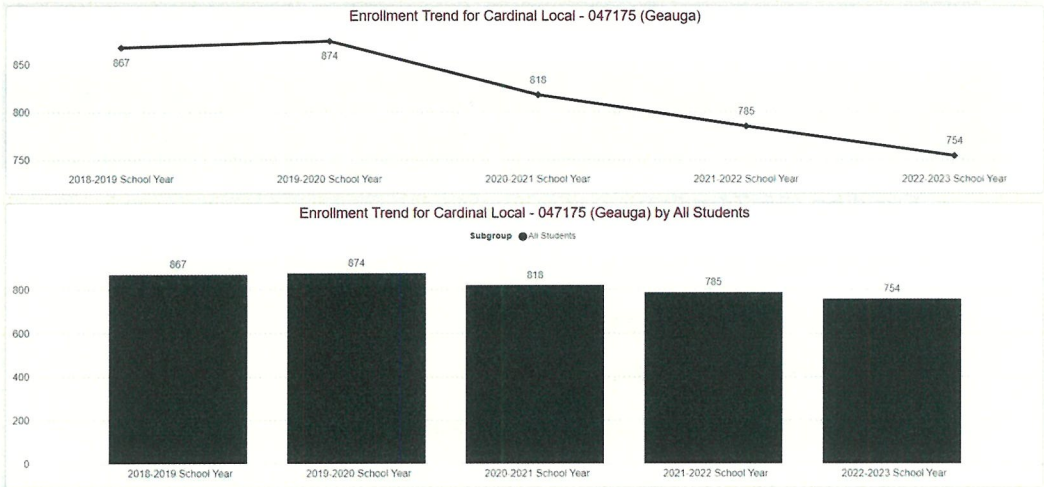
Open the floor for Public Comment: Mr. Tom Manning, Kenston School Board President, wanted to point out that the Kenston Teachers are largely long-time teachers who have reached the top of the salary scale, and that has an impact on the cost per student.

Voice vote: Three ayes. Motion carried.

Cardinal Reappraisal School Summary

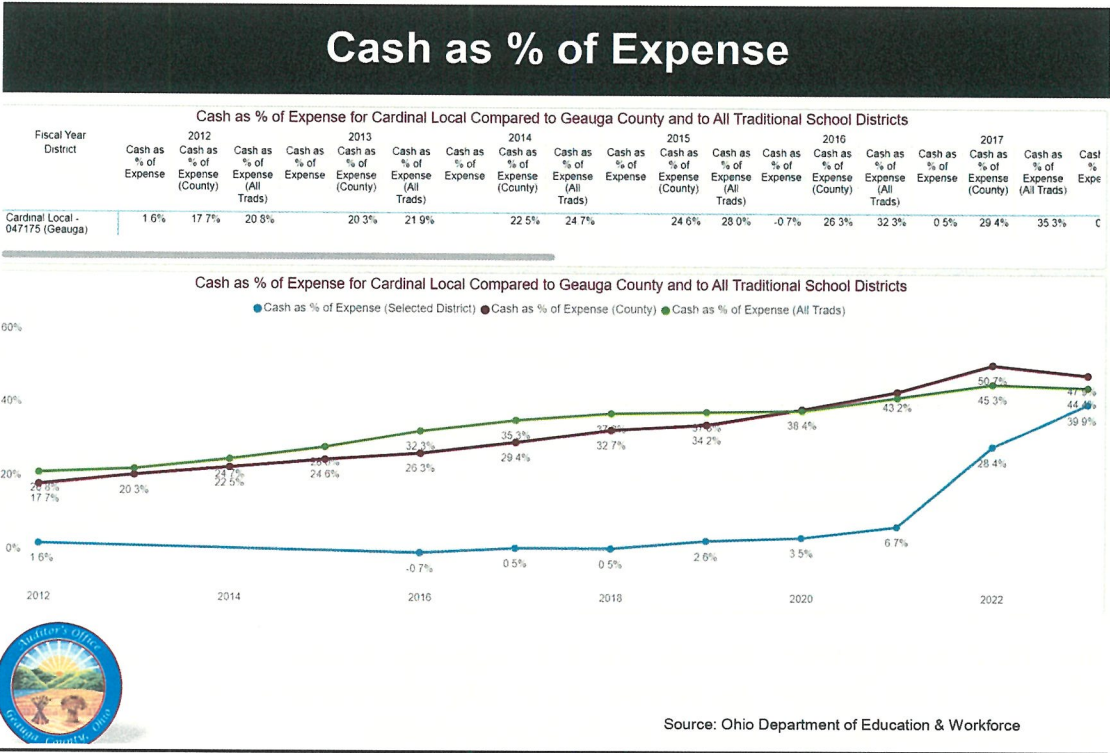
- New construction added 1.25% average revenue to certain 2024 levy revenue.
- Revaluation added 29.0% average revenue to Inside Millage (\$400,256).
- No 20mil floor adjustment revenue, but very near the floor.
- Tax equalization shifted tax burden while protecting school revenue.

Enrollment



Source: Ohio Department of Education & Workforce





Cardinal Budget Summary

• General Fund (Adjusted):	
Beginning Balance	\$ 5,343,814
Revenue (As Certified)	\$14,693,339
Expenses	\$14,856,478
Ending Balance	\$ 5,180,675
• Estimated Cash as % of Expenses	34.9%
• GF Revenue per Student*	\$ 19,487
• GF Expenses per Student*	\$ 19,704
• Carryover Cash per Student*	\$ 6,871
• All Funds (Adjusted):	
Beginning Balance	\$ 6,861,446
Revenue (As Certified)	\$17,429,759
Expenses	\$17,608,878
Ending Balance	\$ 6,682,327
• Estimated Cash (Total) as % of Expenses (Total)	37.9%
• Total Revenue per Student*	\$ 23,116
• Total Expenses per Student*	\$ 23,354
• Total Carryover Cash per Student*	\$ 8,862

\* Enrollment from Ohio Department of Education & Workforce Website (2022/2023 = 754 Students)  
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)

- Budget Comments
- Funding (58.74mills):
    - Inside Millage (3.5mills) plus 1.0mills going into Permanent Improvement.
    - 6 – Current Expense Levies (53.1mills).
    - 1 – Bond Levies (1.14mills).
    - Nearly @ the 20mill floor with 20.2979mills effective.
  - Statement of Fund Activity - Funds with Revenue Other Than Local Taxes
    - Debt Service Fund should not be included - it is sourced from taxes.



Mr. Walder presented the above slides noting that Cardinal is close to the 20mill floor but did not receive any increase due to the floor.

Mr. Hitchcock questioned Mr. Armstrong regarding the estimated ending cash balance in 2021/2022 and then again increased in 2022/2023. Mr. Armstrong said it was due to ESSER funds received by the district. Additionally, the funding that previously was deducted as an expense from the district for open enrollment was removed from the books, per state legislative action. Mr. Hitchcock continued to question whether the ending cash balance of 5.8million predicted for 2023/2024 will be much larger. Mr. Armstrong said he believed it would not be much larger due to a refunding bond payment paid out of the General Fund. This bond will continue for the next 15 years. Mr. Hitchcock questioned why the bond can't be paid off. Mr. Armstrong said he did not believe the revenue will continue at the rate it is today due to ESSER funding being eliminated. Mr. Walder asked Mr. Armstrong to provide a transfer schedule.

Mr. Flaiz began to question Mr. Armstrong concerning the Permanent Improvement fund. The actual ending balances are dramatically different from estimated. Mr. Armstrong addressed the fact that there was a property sold and the funds were placed in the Permanent Improvement fund. He said he was considering suppressing revenue but is now only going to issue a warning.

**Cardinal LSD** – Motion by Charles E Walder, seconded by James Flaiz, to approve the Cardinal Local School District 2024/2025 budget as presented:

			All Other	
			Sources	
		Tax Receipts	& Balances	Total
3.50	Inside General Fund	1,556,806.00	9,493,574.29	20,037,153.29
53.10	Outside General Fund	8,986,773.00		
1.00	Inside Perm. Impr.	444,802.00	381,733.00	826,535.00
0.00	Outside Bond	253,537.00	1,218,517.68	1,472,054.68
0.00	Outside Library	-	-	-
57.60	Total Mills			
	All Other Funds			1,955,462.09
	Total - All Funds			24,291,205.06

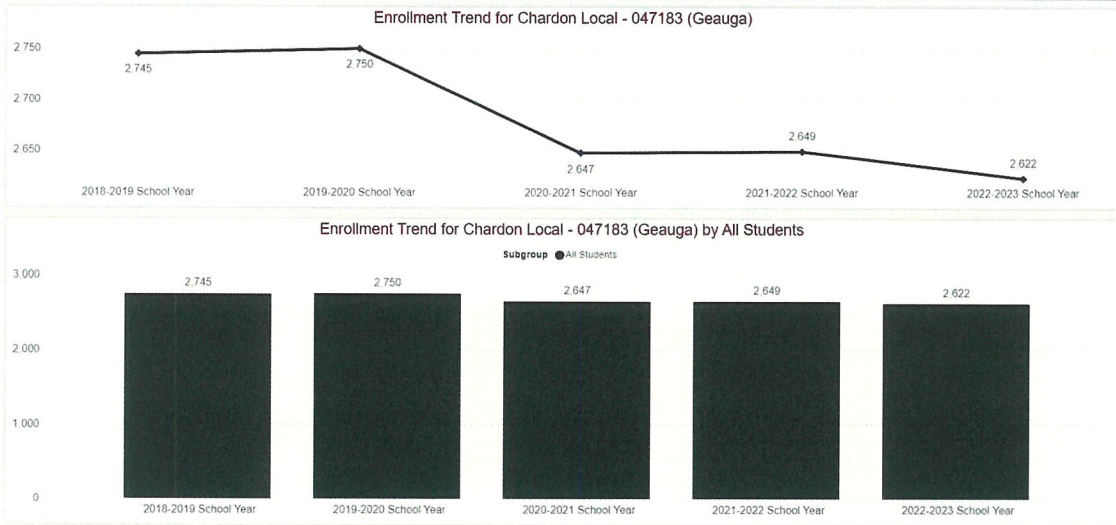
Open the floor for Public Comment: None

Voice vote: Three ayes. Motion carried.

Chardon Reappraisal School Summary

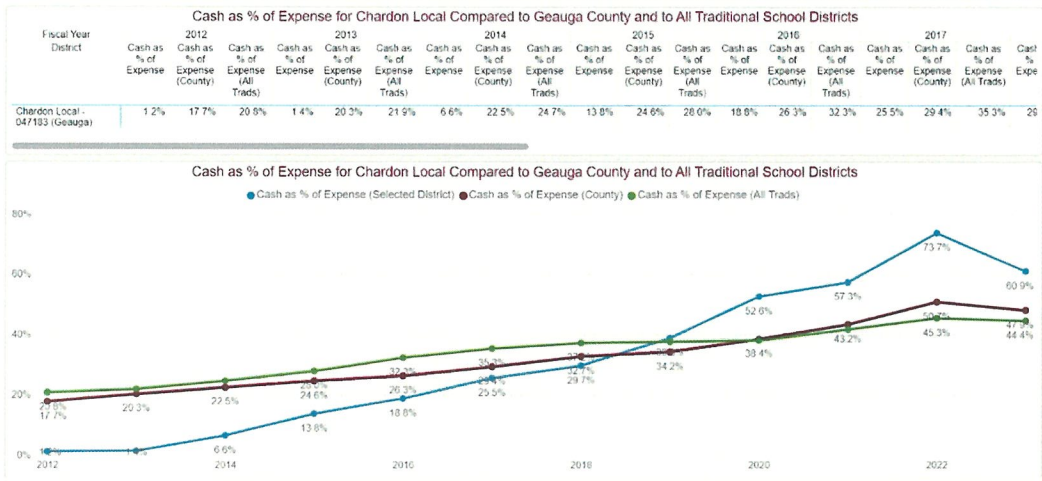
- New construction added 0.82% average revenue to certain 2024 levy revenue.
- Revaluation added 26.4% average revenue to Inside Millage (\$827,658).
- No 20mil floor adjustment revenue.
- Tax equalization shifted tax burden while protecting school revenue.

Enrollment



Source: Ohio Department of Education & Workforce

Cash as % of Expense




Source: Ohio Department of Education & Workforce



Chardon Budget Summary

• General Fund (Adjusted):		
Beginning Balance		\$23,465,233
Revenue (As Certified)		\$39,252,814
Expenses		\$45,032,925
Ending Balance		\$17,685,122
• Estimated Cash as % of Expenses		
		39.3%
• GF Revenue per Student*		
	\$	14,971
• GF Expenses per Student*		
	\$	17,175
• Carryover Cash per Student*		
	\$	6,745
• All Funds (Adjusted):		
Beginning Balance		\$27,719,005
Revenue (As Certified)		\$51,440,573
Expenses		\$57,719,366
Ending Balance		\$21,440,212
• Estimated Cash (Total) as % of Expenses (Total)		
		37.2%
• Total Revenue per Student*		
	\$	19,619
• Total Expenses per Student*		
	\$	22,013
• Total Carryover Cash per Student*		
	\$	8,177



\* Enrollment from Ohio Department of Education Website (2022/2023 = 2,622 Students)  
(<https://reports.education.ohio.gov/report/report-card-data-district-enrollment-by-student-demographic>)

Budget Comments

- Funding (80.68mills):
  - Inside Millage (3.5mills) plus 1.0mills going into Permanent Improvement.
  - 10 – Current Expense Levies (74.18mills).
  - 1 – Permanent Improvement Levy (2.0mills).
  - Not @ the 20mill floor with 28.3326mills effective.
- Executive Summary
  - Should answer questions rather than raise them.

Mr. Walder presented the above information. His concern, aside from the large cash balance, was mostly surrounding certain elements in the budget summary which contained information that seemed irrelevant to today. Mr. Flaiz agreed that the budget seemed a bit too much. He questioned where the extra 6 million in expenses is coming from. Ms. Armbruster answered half of the money is committed to the new bus garage project, and the other half is requested in the form of a grant. 600K is in the upcoming budget year for the salary buy outs and 1million was paid this year. Mr. Flaiz again stated that he does not put much faith in the 5 year forecast, because those scenarios never seem to materialize. He asked if there are any additional large projects to be funded from the General Fund. Ms. Armbruster said there is a project in discussion for a concession stand and rest room in the stadium, but it is not in this budget. Mr. Hitchcock asked Mr. Cunningham if there was ever a discussion to give the extra funds from the reval back to the taxpayers. Mr. Cunningham stated that it was discussed. Mr. Hitchcock said this is unfortunate, returning that money to the taxpayers would have sent a message to the voters. He continued the budget has estimated expenses of 45million dollars, which is 23% higher than last year. If much of this is for the bus garage, perhaps the voters should have a say in whether they want a bus garage. He continued, he will not approve a budget next year with an inordinate cash balance.

Mr. Flaiz questioned the 10 million dollar swing in ending cash balances from last year to the upcoming year. If the state does not match the funding, which is in the budget, will you still spend the additional money? Ms. Armbruster said yes, they will spend the money. Mr. Flaiz said he will not vote to reduce collection based on that fact. But he will reduce it next year.

Mr. Walder questioned the estimated vs actual revenue in the Permanent Improvement fund in 2020/2021 estimated at 1.3million but the actual was 5.1million. Ms. Armbruster said the TAN money caused the discrepancy. His worry is that there will be considerably more in the fund at the end of the year than estimated. Mr. Flaiz questioned why the TAN loan was taken out in the first place. The interest rate was very low per Ms. Armbruster.

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

		<u>Tax Receipts</u>	<u>All Other Sources &amp; Balances</u>	<u>Total</u>
3.50	Inside General Fund	3,276,039.00	33,411,751.00	62,718,047.00
74.18	Outside General Fund	26,030,257.00		
1.00	Inside Permanent Imp.	936,011.00	126,703.00	2,410,762.00
2.00	Outside Permanent Imp.	1,348,048.00		
<u>80.68</u>	<u>Total Mills</u>			
	All Other Funds			<u>14,030,769.00</u>
	Total - All Funds			<u>79,159,578.00</u>

Open the floor for Public Comment:

Madeline Horvath 111 Windwood Place, spoke in favor of the school district.

Gabrielle Roose 11110 River Road, spoke in favor of the school district.

Guy Wilson Chardon Windsor Road spoke in favor of the school district.

Sandy Royle Lake Road East spoke in favor of the school district.

Melanie Scanlon 1020 Wilson Mills Road spoke in favor of the school district.

Voice vote: Three ayes. 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 Hearing ended at 11:44 a.m.**



**Regular Business:**  
**2023/2024 School Amendments**

**Chardon LSD – 2023/2024 Amendment #4**

Motion by Charles E Walder, seconded by James Flaiz, to amend Chardon LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2023/2024 School Year.

**Special Revenue Funds**

Increase Uniform Supplies #009 Fund other source revenue 5,000.00 from 86,900.00 to 91,900.00.  
Increase Misc. State Grants #499 Fund other source revenue 41,400.00 from 16,428.148 to 57,828.14  
Increase IDEA Part B #516 Fund other source revenue 20,000.00 from 1,257,526.21 to 1,277,526.21.  
Increase Title IV-A #599 Fund other source revenue 191,354.10 from 519,853.64 to 711,207.74  
***Net Adjustments: \$257,754.10***

New Special Revenue Total	\$ 7,917,422.00
New 2023/2024 Certificate Total:	\$82,807,793.95

*\* Appropriations do not exceed 2/27/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried

**2024 Amendments**

**Burton Public Library – 2024 Amendment #1**

Motion by James Flaiz, seconded Christopher P Hitchcock, to amend the Burton Public Library’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 1/1/23 unencumbered cash balance from	200,371.27	estimated to	563,413.12	actual
	Increase tax revenue	24,964.00 from	399,424.00	estimated to	424,388.00 actual
	Increase other source revenue	667.00 from	667,582.00	estimated to	668,249.00 actual
Reading Garden	Increase the 1/1/23 unencumbered cash balance from	7,914.71	estimated to	8,605.87	actual
	Increase other source revenue	1,425.00	estimated to	1,500.00	actual
Launch Reader	Increase the 1/1/23 unencumbered cash balance from	1,978.38	estimated to	1,826.87	actual
	Increase other source revenue	125.00	estimated to	225.00	actual
Pfouts Memorl	Increase the 1/1/23 unencumbered cash balance from	1,815.11	estimated to	3,832.80	actual
June Macek	Increase the 1/1/23 unencumbered cash balance from	26,485.51	estimated to	35,990.85	actual
	Increase other source revenue	200.00	estimated to	10,200.00	actual
Capital Imprvm	Increase the 1/1/23 unencumbered cash balance from	194,304.67	estimated to	380,643.41	actual
	Increase other source revenue	200.00	estimated to	200.00	actual
	New General Fund Total	1,656,050.12			
	New Special Revenue Funds Total	62,191.39			
	New Capital Project Fund	380,843.41			
	2021 Total Certificate	2,099,084.92			
	Net Change in Beginning Balances	561,443.27			
	Net Change in Tax Revenue	24,964.00			
	Net Change in Other Source Revenue	1,267.00			
	Total Net Change over original Certificate	587,674.27			

*\*Temporary Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

**Montville Township – Amendment #2**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the Montville Township’s

Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Increase #2281 Fire & Rescue, Ambulance beginning carry-over balance 571.00, from 18,700.99 to 19,271.99

New Special Revenue Fund Total:	\$1,527,491.04
New 2024 Certificate Total:	\$1,895,213.45

Adjustments occurred as a warrant issued in 2023 was voided; lost in the mail.

*\* Temporary Appropriations do not exceed 2/27/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Bainbridge Township – Amendment #2**

Motion by Charles E Walder, 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 #2908 EPA 319 Grant Fund other source revenue 157,541.87, from 0.00 to 157,541.87

New Special Revenue Fund Total:	\$18,766,910.33
New 2024 Certificate Total:	\$26,717,122.10

*\* Temporary Appropriations do not exceed 2/27/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried.



**Newbury Township – 2024 Amendment #1**

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend the Newbury 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	433,377.43	estimated to	873,938.95	actual
	Increase tax revenue	65,518.00	estimated to	305,526.00	actual
	Increase other source revenue	8,765.00	estimated to	283,866.00	actual
Motor Vehicle	Increase the 1/1/24 unencumbered cash balance from	22,425.41	estimated to	44,104.08	actual
Gasoline Tax	Increase the 1/1/24 unencumbered cash balance from	292,251.34	estimated to	452,410.49	actual
Road & Bridge	Increase the 1/1/24 unencumbered cash balance from	272,708.59	estimated to	439,013.06	actual
	Increase tax revenue	74,877.00	estimated to	349,172.00	actual
	Increase other source revenue	10,018.00	estimated to	46,715.00	actual
Cemetery	Increase the 1/1/24 unencumbered cash balance from	22,628.49	estimated to	101,841.40	actual
	Increase other source revenue	6,000.00	estimated to	35,000.00	actual
Fire Levy	Increase the 1/1/24 unencumbered cash balance from	123,563.93	estimated to	1,385,189.29	actual
	Decrease tax revenue	(119,901.00)	estimated to	1,190,695.00	actual
	Increase other source revenue	172.00	estimated to	32,818.00	actual
Road Improv	Decrease the 1/1/24 unencumbered cash balance from	481,962.11	estimated to	399,084.01	actual
	Increase tax revenue	3,196.00	estimated to	611,934.00	actual
	Increase other source revenue	428.00	estimated to	83,869.00	actual
Permissive Veh	Increase the 1/1/24 unencumbered cash	24,680.44	estimated to	74,781.93	actual
ARP Act	Increase the 1/1/24 unencumbered cash	83,163.49	estimated to	83,163.49	actual
Srv. Garage Cap.	Increase the 1/1/24 unencumbered cash	160,647.40	estimated to	160,647.40	actual
Oberland Pk Cap	Increase the 1/1/24 unencumbered cash	150,606.94	estimated to	150,606.94	actual
Vets Pk Capital	Decrease the 1/1/24 unencumbered cash balance from	50.00	estimated to	-	actual
Fire Stat Cap	Increase oother source revenue	490,000.00	estimated to	490,000.00	actual
New General Fund Total		1,463,330.95			
New Special Revenue Fund Total		5,519,690.75			
New Capital Project Fund Total		801,254.34			
Grand Total New Certificate- All Funds		7,784,276.04			
Net Change in Beginning balances		2,465,712.25	Fiscal requested		
Net Change in Tax Revenue		23,690.00	Revenue certification		
Net Change in Other Source Revenue		515,383.00			
Total Net Change over Original Cert		3,004,785.25			

\* Temporary Appropriations do not exceed 2/27/2024 estimated revenue.

Voice vote: Three ayes. Motion carried.

**South Russell Village 2024 Amendment #2**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the South Russell Village’s Official 2024 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase B08 Safety Fund Other-other source revenue 95,000.00 from 21,500.00 to 116,500.00  
Decrease B01 Street Maintenance Fund Transfer-other source revenue (79,843.98) from 80,000.00 to 156.02.  
**Net adjustment: \$15,156.02**

**Capital Project Funds**

Increase D12 Bell Road East other source revenue 70,000.00, from 0.00 to 70,000.00  
Increase D03 Special Land & Building other source revenue 79,843.98, from 350,000.00 to 429,843.98  
Increase D14 Chillicothe Road Culvert other source revenue 156.02, from 0.00 to 156.02  
**Net adjustment: \$150,000.00**

New Special Revenue Fund Total:	\$ 6,947,976.05
New Capital Project Fund Total:	\$ 1,350,330.46
New 2024 Certificate Total:	\$10,382,603.86

\* Appropriations do not exceed 2/27/2024 estimated revenue.  
Voice vote: Three ayes. Motion carried.

**Huntsburg Township – 2024 Amendment #1**

Motion by Charles E Walder, seconded by James Flaiz, to amend Huntsburg 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	36,513.82	estimated to	86,949.26	actual
	Increase tax revenue	36,530.00	116,747.00	estimated to	153,277.00
	Increase other source revenue	4,887.00	199,132.00	estimated to	204,019.00
Motor Vehicle	Decrease the 1/1/24 unencumbered cash balance from	28,842.17	estimated to	27,804.93	actual
Gasoline Tax	Increase the 1/1/24 unencumbered cash balance from	52,515.22	estimated to	102,083.48	actual
Road & Bridge	Increase the 1/1/24 unencumbered cash balance from	57,676.03	estimated to	568,762.75	actual
	Increase tax revenue	33,596.00	588,288.00	estimated to	621,884.00
	Increase other source revenue	4,146.00	77,510.00	estimated to	81,656.00
Cemetery	Increase the 1/1/24 unencumbered cash balance from	962.65	estimated to	1,762.65	actual
Fire Levy	Increase the 1/1/24 unencumbered cash balance from	35,411.05	estimated to	54,978.69	actual
	Increase tax revenue	965.00	83,110.00	estimated to	84,075.00
	Increase other source revenue	129.00	11,119.00	estimated to	11,248.00
Permiss MVL	Increase the 1/1/24 unencumbered cash balance from	13,514.17	estimated to	26,012.50	actual
	Unchanged other source revenue	-	7,500.00	estimated to	7,500.00
ARP Act	Increase the 1/1/24 unencumbered cash balance from	230,000.00	estimated to	383,734.32	actual
	Unchanged other source revenue	-	-	estimated to	-
Perm Imprv	Decrease the 1/1/24 unencumbered cash balance from	10,828.98	estimated to	5,414.49	actual
	Unchanged other source revenue	-	5,000.00	estimated to	5,000.00
New General Fund Total		444,245.26			
New Special Revenue Fund Total		2,105,702.32			
New Debt Service Funds		-			
Capital Project Funds Total		10,414.49			
Grand Total New Certificate- All Funds		2,560,362.07			
Net Change in Beginning balances		791,238.98			
Net Change in Tax Revenue		71,091.00			
Net Change in Other Source Revenue		9,162.00			
		871,491.98			

*Currently, appropriation measures for 2024 have not been submitted.*

Voice vote: Three ayes. Motion carried



**Munson Township 2024 Amendment #2**

Motion by Christopher P Hitchcock, seconded by Charles E Walder, to amend the Munson Township’s Official 2024 Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Decrease as a beginning balance adjustment (1,427.13), from 553,614.83 to 552,157.70  
*Revenue was incorrectly allocated; should be in a Special Revenue Fund (New established Opioid Fund #2904)*

**Special Revenue Fund**

Increase Road & Bridge #20231 Other/TR other source revenue 272,299.00, from 0.00 to 272,299.00  
Increase Fire & EMS Fund #2192 Transfer-in other source revenue 149,943.00, from 0.00 to 149,943.00  
Increase (new) Opioid Fund #2904 as an adjustment to beginning balance 1,427.13, from 0.00 to 1,427.13 (see GF note above).

*Net adjustment: \$423,669.13*

**Special Assessment Funds**

Increase (new) Demolition Expense Fund #2401 other source revenue 2,030.00, from 0.00 to 2,030.00

**Reclassification of Scholarship Fund from Fiduciary Fund to Special Revenue Fund**

Decrease Fiduciary Fund \$10,225.15 and reclassify to Special Revenue Fund 2902 as follows: \$5,225.15 Beginning Balance and \$5,000 other source revenue.

New General Fund Total:	\$ 1,826,205.45
New Special Revenue Fund Total:	\$ 4,001,812.92
New Special Assessment Fund Total:	\$ 2,030.00
New Fiduciary Fund Total:	\$ 0.00
<b>New 2024 Certificate Total:</b>	<b>\$ 5,830,048.37</b>

*\* Appropriations do not exceed 2/27/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Geauga Trumbull Solid Waste Supplemental Appropriation Request:**

Motion by Charles E Walder, seconded by James Flaiz, to accept the Geauga Trumbull Solid Waste 2024 Supplemental Appropriation.as follows:

**Supplemental Appropriation – Fund 6020**

<b><u>Fund 6020</u></b>	
Contract Services:	\$(24,999.66)
New Total Fund Appropriations:	\$0.00

Voice vote: Three ayes. Motion carried

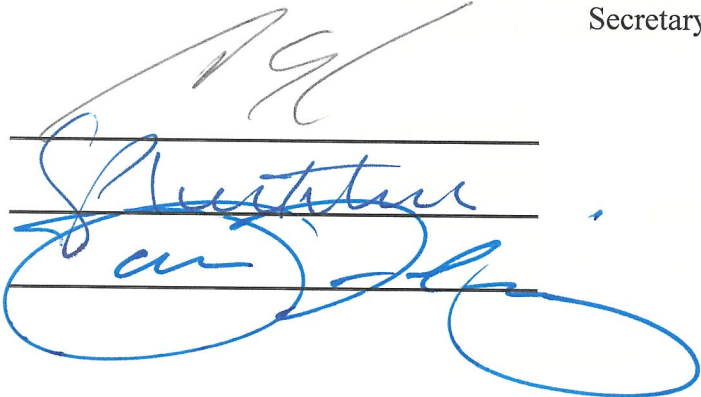
General Discussion

Public Comment:

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the February 27, 2024 - special meeting at 11:55 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission

A handwritten signature in blue ink, appearing to read "Charles E. Walder", is written over three horizontal lines. The signature is stylized and includes a large loop at the end.