

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, March 18, 2024 at 10:00 a.m. at the Auditor’s Appraisal Conference Room, 231 Main St., Chardon, Ohio.

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

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

Special Meeting Advertised: Geauga County Departments with Levies (Aging, Job and Family Service, Engineer & Mental Health) and Regular Business

Prior Minutes

Motion by Charles Walder, seconded by Christopher Hitchcock, to approve the minutes of the February 27, 2024 – special session

Voice vote: Three ayes. Motion carried

Motion by Christopher Hitchcock, seconded by James Flaiz, to approve the minutes of the February 28, 2024 – special session

Voice vote: Three ayes. Motion carried

Review of County Departments with Levy Income

The focus of the Budget Commission will be the activity for the fund which receives the levy income. A summary sheet will be read outlining revenue and expenses.

Gauga County Department of Aging – 2025 Budget overview

Motion by James Flaiz, seconded by Charles Walder, to approve the 2025 budget as presented for the Geauga County Department of Aging.

Gauga County Department of Aging representatives in attendance: Jessica Boalt and Duane Bidlak

2025 Budget Meeting

Geauga County Dept. of Aging March 18, 2024

 Jessica Boalt - Director and Duane Bidlak - Fiscal Officer attended the
 meeting representing Department of Aging.

Fund 2034	Estimated 1/1/2025 Unencumbered Cash Balance	\$	1,859,099.31
	Estimated Revenue		\$4,080,406.00
	Estimated Expense		\$4,300,096.00
	Estimated 12/31/2025 Cash Balance		\$1,639,409.31

Requested \$4,080,406.00 *Revenue Considered* **\$4,080,406.00**

Fund 4019	Estimated 1/1/2025 Unencumbered Cash Balance	\$	1,073,904.58
	Estimated Revenue		\$0.00
Commissioner Fund for Senior Center Construction	Transfer In		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$1,073,904.58

Requested \$0.00 *Approved* \$0.00
Revenue Considered **\$0.00**

Total millage for Tax Year 2024 (2025 Collection)	Fund 2034
1.00 2010 (Expires Tax Year 2024)	98% Current Value \$3,235,156
1.00 Total Mills	MFH Revenue TY22CY23 7,765.93

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$4,668,200 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - **\$35.00** per year.

Department of Aging continued:

Mr. Walder asked if there was a proposed building being constructed. Ms. Boalt answered that there was a building in process of being purchased. The balance in the 4019 fund is encumbered by 790,000. Additional funds may be available this year once expenses are assessed in the third quarter. Requests for proposals will be going out soon to determine the cost and contractor who will renovate the building. Mr. Flaiz asked if the architect has been retained or if an estimate of the costs is in the budget. Ms. Boalt replied that she did not have that information yet. Mr. Hitchcock asked if the Commissioners had approved the acquisition of the building that was purchased. Ms. Boalt responded, that the Commissioners had approved the acquisition.

Voice vote: Mr. Walder and Mr. Hitchcock voted yes. Mr. Flaiz voted no. Motion carried.

Geauga County Engineers 2025 Budget overview

Motion by Charles Walder, seconded by Christopher Hitchcock to approve the 2025 budget review as presented for the Geauga County Engineer.

Geauga County Engineer representatives in attendance: Joe Cattell, Katie Taylor, and Andy Haupt
2025 Budget Meeting

Geauga County Engineer

March 18, 2024

Joe Cattell, Katie Taylor, Andy Haupt

attended the

meeting representing Geauga County Engineer.

Fund 2020	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 808,892.18
	*Estimated Revenue		\$9,664,000.00
	Estimated Expense		\$9,644,087.00
	Estimated 12/31/2024 Cash Balance		\$828,805.18
<i>Requested</i>	<i>\$9,664,000.00</i>	Revenue Considered	<i>\$9,664,000.00</i>
<i>* INCLUDES Transfer-In \$130,000</i>		<i>Includes transfer in</i>	
<i>Unable to determine source of transfer in</i>			

Fund 2022	Estimated 1/1/2025 Unencumbered Cash Balance		\$0.00
	Estimated Revenue		\$100,000.00
	Transfer In		\$0.00
	Estimated Expense		\$100,000.00
	Estimated 12/31/2024 Cash Balance		\$0.00
<i>Requested</i>	<i>\$100,000.00</i>	Revenue Considered	<i>\$100,000.00</i>

Fund 4002	Estimated 1/1/2025 Unencumbered Cash Balance		\$574,241.90
Levy Fund	Estimated Revenue		\$3,559,442.00
	Estimated Expense		\$3,600,000.00
	Estimated 12/31/2024 Cash Balance		\$533,683.90
<i>Requested</i>	<i>\$3,559,442.00</i>	Revenue Considered	<i>\$3,559,442.00</i>

Total millage for Tax Year 2024 (2025 Collection)			
2.50	Fund 4002	Value @ 98%	\$3,559,442
2.50	Total Mills		

MFH Revenue TY21CY22 - \$8,178.92

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield \$4,668,200 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.

Geauga County Engineers continued:

Mr. Walder began by saying the budget is pretty “tight”. The transfer discrepancy comes from the Commissioners transfer into the general fund #2020.

Voice vote: Three ayes. Motion carried.

Geauga County Department of Mental Health 2025 Budget overview

Motion by Christopher Hitchcock seconded by James Flaiz, to approve the 2025 budget review as presented for the Geauga County Department of Mental Health.

Mental Health members in attendance: Jim Mausser and Christine Lakomiak

2025 Budget Meeting

Geauga County Department of Mental Health March 18, 2024

Christine Lakomiak -Executive Director and Jim Mausser - Finance Manager attending

Fund 2001			\$ 2,884,388.27
	Estimated 1/1/2025 Unencumbered Cash Balance		
	Estimated Revenue		\$7,156,992.00
	Estimated Expense		\$7,448,368.00
	Estimated 12/31/2025 Cash Balance		\$2,593,012.27
<i>Requested</i>	\$7,156,992.00	Revenue for Consideration	\$7,156,992.00

Fund 4022 (const.)			\$ 111,091.23
	Estimated 1/1/2025 Unencumbered Cash Balance		
	Estimated Revenue		\$4,000.00
	Transfer In		\$0.00
	Estimated Expense		\$0.00
	Estimated 12/31/2025 Cash Balance		\$115,091.23
<i>Requested</i>	\$4,000.00	Revenue for Consideration	\$4,000.00

Total millage for Tax Year 2024 (2025 Collection)	Fund 2001
0.50 2008 (Expires Tax Year 2027)	98% Current Value 1,617,578
0.70 2009 (Expires Tax Year 2028)	98% Current Value 2,264,608
1.20 Total Mills	

MFH Revenue TY23CY23 7,225.32

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield **\$4,668,253** per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - **\$35.00** per year.

Mr. Flaiz commented that the cash balance is better but still a bit high. Ms. Lakomiak said the expenses have increased as much as 30%. Medicaid increased significantly. Mr. Walder clarified that the fiscal cycle of this office is different than the calendar year. As a result, they must keep a bit higher cash balances.

Voice vote: Three ayes. Motion carried

Geauga County Department of Job and Family Services 2025 Budget overview

Motion by Christopher Hitchcock, seconded by James Flaiz, to approve the 2025 budget review as presented for the Geauga County Department of Job and Family Services.

Representatives for Geauga Job and Family Services in attendance:

Craig Swenson, Executive Director and Alyssa Steinhoff, Financial Administrator

2025 Budget Meeting

Geauga County Job & Family Services

March 18, 2024

Craig Swenson - Director and Alyssa Steinhoff - Financial Administrator attendance
was not required

Fund 2013	Estimated 1/1/2024 Unencumbered Cash Balance		\$	560,546.90
	*Estimated Revenue			\$6,755,000.00
	**Estimated Expense			\$7,065,000.00
	Estimated 12/31/2024 Cash Balance			\$250,546.90
<i>Requested</i>	\$6,745,000.00	Revenue Considered	\$6,755,000.00	
<i>*includes transfer in:</i>	\$3,793,000.00	<i>**includes transfer out</i>	\$270,000.00	
Fund 2014	Estimated 1/1/2024 Unencumbered Cash Balance			\$786,650.09
	Estimated Revenue			\$965,000.00
	Estimated Expense			\$1,015,000.00
	Estimated 12/31/2024 Cash Balance			\$736,650.09
<i>Requested</i>	\$934,000.00	Revenue Considered	\$965,000.00	
		<i>**includes transfer out</i>	\$232,554.00	
Fund 2029 Levy	Estimated 1/1/2024 Unencumbered Cash Balance			\$1,639,582.14
	*Estimated Revenue			\$5,865,000.00
	**Estimated Expense			\$5,765,000.00
	Estimated 12/31/2024 Cash Balance			\$1,739,582.14
<i>Requested</i>	\$5,865,000.00	Revenue Considered	\$5,865,000.00	
		<i>**includes transfer out</i>	\$3,800,000.00	
Fund 2069	Estimated 1/1/2024 Unencumbered Cash Balance			\$45,865.39
	Estimated Revenue			\$525,000.00
	**Estimated Expense			\$525,000.00
	Estimated 12/31/2024 Cash Balance			\$45,865.39
<i>Requested</i>	\$525,000.00	Revenue Considered	\$525,000.00	
		<i>**includes transfer out</i>	\$150,000.00	
Fund 6029	Estimated 1/1/2024 Unencumbered Cash Balance			\$985,332.68
	*Estimated Revenue			\$1,408,000.00
	**Estimated Expense			\$1,440,000.00
	Estimated 12/31/2024 Cash Balance			\$953,332.68
<i>Requested</i>	\$1,408,000.00	Revenue Considered	\$1,408,000.00	
<i>*includes transfer in:</i>	\$1,000,000.00	<i>**includes transfer out:</i>	\$44,000.00	
Total estimated millage for Tax Year 2024 (2025 Collection)				
0.70	Fund 2029	2011 0.70Mill @ 98%	\$2,238,984	
0.50		2015 0.50Mill @ 98%	\$1,606,183	
0.50	Total Mills			
		MFH Revenue TY22CY23		\$5,923.72

Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield

\$4,668,253 per year and cost the owner of a single family owner occupied home with a Market Value of \$100,000 - \$35.00 per year.

Note: Levy collection estimates presume no suspension/reduction of collection

Geauga County Department of Job and Family Services 2025 Budget overview – cont.

Mr. Hitchcock began with looking at the estimated vs actual beginning cash balances for 2025 where there is 30% of total expenses remaining. In comparison with last year that is a decrease, but there is still enough to operate for 30% of the year. Mr. Flaiz clarified that the transfer from the Commissioners will go into fund 2013 making the ending balance in that fund higher by around 2 million dollars.

Voice vote: Three ayes. Motion carried.

Geauga County Department of Developmental Disabilities – DODD 2025 Budget overview

Motion by Charles Walder, seconded by Christopher Hitchcock, to approve the 2025 budget review as presented for the Geauga County Department of Developmental Disabilities.

Representatives of DODD in attendance: Don Rice, Rean Davis, and Dave Carlson

<u>2025 Budget Meeting</u>				
MRDD - Department of Developmental Disabilities				
				March 18, 2024
Don Rice, Dave Carlson, and Rean Davis			attended the	
meeting representing DODD.				
Fund 2027	Estimated 1/1/2025 Unencumbered Cash Balance		\$ 1,689,000.65	<i>calculated</i>
	Estimated Revenue *		\$18,338,641.00	
	Estimated Expense **		\$18,369,840.00	
	Estimated 12/31/2025 Cash Balance		\$1,657,801.65	
<i>Requested</i>	\$16,838,641.00	<i>Revenue Considered</i>	\$18,338,641.00	
<i>* Transfer in from Fund 2096 Reserve Fund</i>				
<i>** Transfer out to Fund 2063 Res. Services</i>				
Fund 2063	Estimated 1/1/2025 Unencumbered Cash Balance		\$1,019,565.00	<i>calculated</i>
	Estimated Revenue		\$45,000.00	
	Transfer in from #2067		\$11,529,000.00	
	Estimated Expense		\$11,529,000.00	
Estimated 12/31/2025 Cash Balance		\$1,064,565.00		
<i>Requested</i>	\$45,000.00	<i>Revenue Considered</i>	\$11,574,000.00	
Fund 2096	Estimated 1/1/2025 Unencumbered Cash Balance		\$5,700,000.00	<i>calculated</i>
	Estimated Revenue		\$0.00	
	Estimated Expense		\$0.00	
	Estimated 12/31/2025 Cash Balance		\$5,700,000.00	
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00	
<i>Total 2023 Expenditures:</i>	\$29,333,718.33	<i>40% Eligible for transfer to Reserve Fund:</i>	\$11,733,487.33	
Fund 4023	Estimated 1/1/2025 Unencumbered Cash Balance		\$541,361.00	<i>calculated</i>
	Estimated Revenue		\$0.00	
	Estimated Expense		\$0.00	
	Estimated 12/31/2025 Cash Balance		\$541,361.00	
<i>Requested</i>	\$0.00	<i>Revenue Considered</i>	\$0.00	
Total estimated millage for Tax Year 2024 (2025 Collection)				
4.30	Fund 2027	3.30 Mill	2004 @ 98% collection	\$10,120,569.00
4.30	Total Mills	1.00 Mill	2015 @ 98% collection	\$3,249,075.00
			MFH Revenue TY22CY23	34,797.67
Based on Tax Year 2023 (2024 Collection) values, 1.0 "New/Additional" Mill will yield				
\$4,668,200 per year and cost the owner of a single family owner occupied home with a Market				
Value of \$100,000 - \$35.00 per year.				

Geauga County Department of Developmental Disabilities 2025 Budget overview – cont.

Mr. Walder began by asking how the expenses are shared by the other districts like the West Geauga County Local School district and the Sheriff's department. Mr. Rice answered that the expenses are handled by each department. Mr. Rice shared, that the entities that use space in the facility are not charged by DODD as they are services that benefit the clients. The bus garage is used only by West G LSD and they pay all their own expenses including fuel. When the garage was built in 2010 there was an agreement drafted by the Prosecutor's office to allow the school to use the space at their own expense and pay back the cost of the building to DODD with two options to extend the agreement if they choose. Additionally, there are two ESC's using some of the classroom spaces. One of the ESC's, Northeast Ohio, operates with clients outside the county so they are charged a fee. Mr. Walder inquired if there were additional 501c(3) entities using space as well. Mr. Rice answered by stating that Starting Point, was paying rent but they are no longer using space. Mr. Walder then moved to the concern that grant monies were being comingled with levied funds. Mr. Walder commented that the lease funds should be broken out separately from each other, rather than lumped together. He went on to explain that if each lease had its own ledger, the transactions could be tracked. Thereby, providing more transparency as to whether the leases are making or losing money. The concern is that levied money is competing with private enterprise. As those transactions were not broken out in the budget, it could not be determined whether that was happening or not. Mr. Flaiz added that the levy purpose is also an issue. The use of levied funds needs to be clearly delineated in the budget ensuring that those funds are not being used for an alternate purpose. Mr. Rice asked if the leases should be tracked separately. Mr. Walder confirmed that they should be tracked separately for a more accurate picture of whether the leases are making, losing (money), or breaking even.

Mr. Walder then addressed the matter of the existence of an outside bank account. He asked why monies were being deposited into a separate bank account at Huntington, rather than directly to the Treasurer's office? Mr. Rice explained that this practice was in place long before he became the Director. He continued stating, it likely began due to the distance from Chester Township to the Treasurer's office in Chardon being inconvenient. Ms. Davis further explained that a monthly pay-in to the Treasurer's office takes place to account for the funds deposited outside the Treasurer's office. Mr. Flaiz questioned whether all funds are deposited in this manner. Mr. Rice and Ms. Davis responded yes, noting the exception of tax monies. The comment was made, that as the same bank (Huntington) is being used by the County Treasurer's office, it would make sense to switch it so those deposits are going into the county Treasury account. Mr. Carlson said the State has audited them each year and said that they are in compliance. Mr. Walder questioned this. Ms. Mansfield suggested there are other departments such as Water Resources who use a remote deposit capture and then send the information to the Treasurer to record the pay-in. Mr. Rice said he is not opposed to transferring the accounts. This would allow the revenue to be more trackable, Mr. Walder said.

Mr. Walder again expressed concern that the contracts/leases are not clearly defined and lawful. Another area of concern is the "purpose" of the space being used and determining the status of tax exemption.

Mr. Hitchcock suggested that the budget should include a breakdown identifying what is being used for Geauga taxpayers versus non Geauga County taxpayers. He continued with a question about the Reserve Fund. He questioned what will happen with the remaining funds now that the reserve fund is going to be removed and the funds transferred back into the General Fund. Mr. Rice confirmed this to be the case. The department is looking to add an additional levy in 2026 because there will not be enough carry over. Mr. Carlson added, significant increases in Medicaid expenses has directly impacted the projected carry-over sums.

Voice vote: Charles Walder, Christopher Hitchcock and James Flaiz voted no. Motion did not carry.

Budget reviews concluded at: 11:50am

Regular Business

2023/2024 School Amendments

Berkshire LSD – 2023/2024 Amendment #6

Motion by Christopher Hitchcock, seconded by James Flaiz, to amend Berkshire 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 401 Auxiliary Funds other source revenue 9,315.40, from 9,319.00 to 18,634.40.

Capital Project Funds

Increase 04 Construction other source revenue 45,000.00, from 0.00 to 45,000.00.

New Special Revenue Fund Total:	\$ 3,844,991.84
New Capital Project Funds Total:	\$ 1,077,836.59
New 2023/2024 Certificate Total:	\$ 30,685,554.69

**Appropriation form GCA-006 dated 3/18/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2024 Amendments

Thompson Township – 2024 Amendment #1

Motion by James Flaiz, seconded by Charles Walder, to amend Thompson 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 1/1/2024 unencumbered cash balance from	225,049.88	estimated to	246,072.34	actual
	Increase tax revenue	24,518.00	81,798.00	estimated to	106,316.00
	Increase other source revenue	3,280.00	64,732.00	estimated to	68,012.00
Motor Vehicle	Increase the 1/1/2024 unencumbered cash balance from	6,043.73	estimated to	15,925.85	actual
Gasoline Tax	Increase the 1/1/2024 unencumbered cash balance from	24,843.95	estimated to	33,661.42	actual
Road & Bridge	Increase the 1/1/2024 unencumbered cash balance from	143,971.93	estimated to	194,774.84	actual
	Decrease tax revenue	(19,213.00)	265,446.00	estimated to	246,233.00
	Decrease other source revenue	(838.00)	12,487.00	estimated to	11,649.00
Cemetery	Increase the 1/1/2024 unencumbered cash balance from	17,519.13	estimated to	17,677.31	actual
Misc/Park	Increase the 1/1/2024 unencumbered cash balance from	475.95	estimated to	975.95	actual
Fire Levy	Increase the 1/1/2024 unencumbered cash balance from	124,287.66	estimated to	179,829.35	actual
	Increase tax revenue	154,712.00	134,983.00	estimated to	289,695.00
	Increase other source revenue	46.00	66,931.00	estimated to	66,977.00
Police Levy	Increase the 1/1/2024 unencumbered cash balance from	113,327.36	estimated to	129,479.28	actual
	Increase tax revenue	316.00	95,024.00	estimated to	95,340.00
	Increase other source revenue	42.00	12,713.00	estimated to	12,755.00
ARP Act	Increase the 1/1/2024 unencumbered cash balance from	120,834.87	estimated to	195,834.87	actual
Permissive	Decrease the 1/1/2024 unencumbered cash balance from	3,512.77	estimated to	3,481.94	actual
Safer Grant	Decrease the 1/1/2024 unencumbered cash balance from	-	estimated to	(17,197.67)	actual
Reserve/Police	Unchanged the 1/1/2024 unencumbered cash balance from	125,000.00	estimated to	125,000.00	actual
Lighting SPA	Increase the 1/1/2024 unencumbered cash balance from	447.28	estimated to	631.69	actual
	New General Fund Total	420,400.34			
	New Special Revenue Fund Total	1,632,692.14			
	New Debt Service Funds Total	-			
	Capital Project Fund Total	145,000.00			
	Special Assessments Total	1,831.69			
	Grand Total New Certificate- All Funds	2,199,924.17			
	Net Change in Beginning balances	220,692.10			
	Net Change in Tax Revenue	160,333.00			
	Net Change in Other Source Revenue	2,530.00			
		383,555.10			

**Temporary Appropriation form GCA-006 dated 12/27/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Burton Village – Amendment #2

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

General Fund

Decrease Other-other source revenue (5,606.00), from 179,877.00 to 174,271.00

Special Revenue Funds

Decrease B10 Safety/Support Services other source revenue (5,000.00), from 10,000.00 to 5,000.00

Increase B08 Fire Levy Tax revenue 69,239.00, from 112,942.00 to 182,181.00

Net Adjustment: \$(64,239.00)

Capital Project Funds

Increase D3 Equipment Capitulation other source revenue 65,000.00, from 70,000.00 to 135,000.00

Increase D4 Street Capitalization other source revenue 300,000.00, from 200,000.00 to 500,000.00

Increase D7 NOPEC Grant other source revenue 3,000.00, from 5,500.00 to 8,500.00

Decrease D(Goodwin/Peckham/Hiscox other source revenue (10,000.00), from 20,000.00 to 10,000.00

Net Adjustment: \$358,000.00

Enterprise Funds

Increase E13 Water Dist. Sys Cap. other source revenue 100,000.00, from 200,000.00 to 300,000.00

Decrease E15 Waterworks Replacement other source revenue (25,000.00) from 50,000.00 to 25,000.00

Net Adjustment: \$75,000.00

New General Fund Total:	\$2,351,661.23
New Special Revenue Fund Total:	\$2,108,014.15
New Capital Projects Fund Total:	\$1,118,770.27
New Enterprise Funds Total:	\$4,580,321.65
New 2024 Certificate Total:	\$10,348,401.26

**Appropriation form GCA-006 dated 3/18/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Russell Township Citizen’s Park District (511) – 2024 Amendment #1

Motion by Christopher Hitchcock, seconded by James Flaiz, to amend the Russell Twp. Citizen’s Park District 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances.

General	Increase the 1/1/2023 unencumbered cash balance from	21,339.62	estimated to	21,496.28	actual
	Increase other source revenue	0.00	estimated to	18,054.14	actual
Capital Fund	No Change the 1/1/23 unencumbered cash balance from	0.00	estimated to	750.00	actual
	New General Fund Total	39,550.42			
	New Capital Project Fund Total	750.00			
		40,300.42			
	Net Change in Beginning Balances	906.66			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	906.66			

**Temporary Appropriation form GCA-006 dated 12/21/23 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Middlefield Township – 2024 Amendment #1

Motion by James Flaiz, seconded by Charles Walder, to amend the Middlefield 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 fi	197,228.19	estimated to	231,653.09	actual
	Increase tax revenue	27,235.00	97,858.00	estimated to	125,093.00
	Increase other source revenue	3,644.00	128,295.00	estimated to	131,939.00
Motor Veh	Increase the 1/1/2024 unencumbered cash balance fi	46,071.22	estimated to	48,798.90	actual
Gasoline Tax	Increase the 1/1/2024 unencumbered cash balance fi	490,353.88	estimated to	511,993.02	actual
Road & Brid	Increase the 1/1/2024 unencumbered cash balance fi	275,058.26	estimated to	784,675.44	actual
	Increase tax revenue	41,763.00	498,618.00	estimated to	540,381.00
	Increase other source revenue	5,237.00	87,434.00	estimated to	92,671.00
Ambulance	Increase the 1/1/2024 unencumbered cash balance fi	424,276.56	estimated to	424,392.62	actual
	Decrease tax revenue	(24,452.00)	111,923.00	estimated to	87,471.00
	Decrease other source revenue	(3,271.00)	14,974.00	estimated to	11,703.00
Permissive T	Increase the 1/1/2024 unencumbered	4.62	36,076.60	estimated to	36,081.22
ARPA	Decrease the 1/1/2024 unencumbered	(316,342.00)	471,789.25	estimated to	155,447.25
New General Fund Total		488,685.09			
New Special Revenue Funds Total		2,819,561.64			
New Debt Service Funds Total		20,000.00			
Grand Total New Certificate- All Funds		<u>3,328,246.73</u>			
Net Change in Beginning balances		252,187.57			
Net Change in Tax Revenue		44,546.00			
Net Change in Other Source Revenue		<u>5,610.00</u>			
		<u>302,343.57</u>			

**Temporary Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Chardon Township – Amendment #2

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

Special Revenue Fund

Increase Cemetery Fund 2041 Other-other source revenue 12,000 from 10,500 to 22,500 as a result of a transfer from the General Fund

Increase Park and Rec (New Fund) 2902 Other-other source revenue from 0.00 to 21,000 as a result of a transfer from the General Fund.

Debt Service Fund

Decrease Debt Service fund 3901 Other-other source revenue to 28,000 from 48,321.35 after requested de-certification due to loans having been paid off in 2023.

New Special Revenue Fund Total:	\$2,795,558.66
New Debt Funds Total:	\$ 42,180.11
New 2024 Certificate Total:	\$ 3,595,161.93

**Appropriation form GCA-006 dated 3/18/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Aquilla Village – 2024 Amendment #1

Motion by Charles Walder, seconded by Christopher Hitchcock, to amend the Village of Aquilla’s 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2023 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 fi	55,625.70	estimated to	96,032.83	actual	
	Increase tax revenue	18,346.00	estimated to	35,451.00	actual	
	Decrease othe source revenue	26,684.00	estimated to	29,023.00	actu	
Street Mainte	Decrease the 1/1/2024 unencumbered cash balance f	10,217.00	estimated to	5,279.07	actu	
	Increase tax revenue	9,011.00	estimated to	9,023.00	actu	
	Increase other source reveneu	1,206.00	estimated to	1,207.00	actuar	
Motor Vehicl	Increase the 1/1/2024 unencumbered cash balance fi	26,331.02	estimated to	33,937.57	actual	
Gas Tax revei	Increase the 1/1/2024 unencumbered cash balance fi	18,000.00	estimated to	51,678.29	actual	
	Decrease other source revenue	-7,000.00	estimated to	11,000.00	actual	
Fire & EMS	Increase the 1/1/2024 unencumbered cash balance fi	0.00	estimated to	6,826.31	actual	
	Increase tax evenue	16.00	24,026.00	estimated to	24,042.00	actual
	Unchanged other source revenue	0.00	616.00	estimated to	616.00	actual
ARPA	Increase the 1/1/2024 unencumbered cash balance fi	35,476.53	estimated to	15,846.53	actual	
Ambulance B	Unchanged the 1/1/2024 unencumbered cash balan	0.00	estimated to	0.00	actual	
	Decrease other soource revenue	-4,000.00	5,000.00	estimated to	1,000.00	actual
Street Lightin	Increase the 1/1/2024 unencumbered cash balance fi	0.92	estimated to	2,147.74	actual	

Reduced by Fiscal

New General Fund Total	160,506.83
New Special Revenue Fund Total	165,455.77
New Capital Project Fund Total	0.00
New Special Assessment Fund Total	6,147.74
Grand Total New Certificate - All Funds	<u>332,110.34</u>
Net Change in Beginning Balances	66,097.17
Net Change in Tax Revenue	17,133.00
Net Change in Other Source Revenue	<u>-8,660.00</u>
	<u>74,570.17</u>

**ARPA Temporary Appropriations exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

South Russell Village 2024 Amendment #3

Motion by Christopher Hitchcock, seconded by James Flaiz, 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 B10 Permissive Tax Fund other source revenue 121,000.00 from 0.00 to 121,000.00
 Decrease B01 Street Maintenance Fund Transfer-other source revenue (156.02) from 156.02 to 0.00.
Net adjustment: \$120,843.98

New Special Revenue Fund Total:	<u>\$ 7,068,820.03</u>
New 2024 Certificate Total:	\$10,503,447.84

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

Voice vote: Three ayes. Motion carried.

Munson Township 2024 Amendment #3

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

New fund was approved and established #2905 Croation Lodge Stream Restoration

Special Revenue Fund

Increase Croation Loadge Stream Restoration #2905 other source revenue 30,000.00, from 0.00 to 30,000.00

<u>New Special Revenue Fund Total:</u>	<u>\$ 4,031,812.92</u>
New 2024 Certificate Total:	\$ 5,860,048.37

* *Appropriations do not exceed 3/18/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried.

East Geauga Fire District – 2024 Amendment #1

Motion by Charles Walder, seconded by Christopher Hitchcock, to amend the East Geauga Fire District 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:

Decrease the 1/1/2024 unencumbered cash balance from	579,206.17	estimated to	419,610.03	actual
Increase tax revenue	438,308.00	from	649,953.00	estimated to
Decrease other source revenue	(6,095.00)	from	10,991.00	estimated to
			4,896.00	actual
New General Fund Total	<u>1,512,767.03</u>			
New 2024 Certificate Total	<u>1,512,767.03</u>			
Net Change in Beginning Balances	(159,596.14)			
Net Change in Tax Revenue	438,308.00			
Net Change in Other Source Revenue	(6,095.00) TVLR estimate lower			
Total Net Change over original Certificate	<u>272,616.86</u>			

* *Temporary appropriations do not exceed 3/18/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried

Geauga Public Health (GPH) – Supplemental Appropriation Request:

Motion by Christopher Hitchcock, seconded by James Flaiz, to accept the Supplement Appropriation request for the following Geauga Public Health Funds:

Fund 6023 Environmental Health Assistance

Contracted Services	<u>1,012,000.00</u>	
Total:	1,012,000.00	New Unappropriated Balance: \$64,498.32

Voice vote: Three ayes. Motion carried.

General Discussion

DODD's budget will be altered and presented to the Budget Commission at some point prior to the Commissioner's budget review in May. Adrian Gorton agreed to reach out to Mr. Rice to let him know that he will want to present his revised budget to the Budget Commission prior to May.

Budget staff agreed to reach out to Parkman Township to request their 2023 YE balance report.

Public Comment:

None

Being no further business to conduct it was moved by Charles Walder to adjourn the March 18, 2024 - special meeting at 12:06 p.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

