

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, May 6, 2024 at 10:04 a.m. in the Auditor's Office, 215 Main Street, Chardon, Ohio. Present: Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer Christopher P Hitchcock, Chief Deputy Auditor Ron Leyde present for Geauga County Auditor Charles E. Walder who is attending virtually. Also Present: Deputy Auditors Frank Antenucci, Tammy Most and Kristen Sinatra.

Attending virtually: Deputy Auditor, Pam McMahan and Kate McClain Jacob.

Meeting Advertised: Regular Business

Prior Minutes

Motion by Ron Leyde, seconded by James Flaiz, to approve the minutes of the April 15, 2024 - regular session

Voice vote: Three ayes. Motion carried

Members of DODD and County Budget & Finance Manager

Attending: Don Rice, Dave Carlson, Rean Davis, from Department of Developmental Disabilities (DODD), and Adrian Gorton and Linda Burhenne from The Geauga County Commissioner's Office. Mr. Gorton began by saying he is working with the department to get the accounts set up and whether or not the State needs to approve it. Mr. Rice mentioned he is concerned about the timeline and getting this set up before the budget needs to be finalized. Regarding the bank account migration, it went smoothly but recently has had a set back due to the bank not accepting checks made out to DODD instead of Geauga County. The bank is working with them on a solution. The question of how tracking revenue and expenses in the rental accounts was being addressed. Mr. Flaiz suggested a check from DODD to the vendor for an invoice and an invoice to the contractor, from DODD for rent. This allows for the flow of funds to be more easily tracked. Technically, Mr. Gorton suggested setting up a sub department to track the activity in New World. Ms. Davis explained they use a master spreadsheet to track expenses and asked if that would suffice with the next budget submission. If not, the task of paying invoices would become quite cumbersome as each invoice would need its own PO. Ms. Davis said she has an internal spreadsheet which breaks down the expenses into further detail. She asked if that spreadsheet might be submitted with the budget in coming years. The Budget Commission was in general agreement to permit that. Mr. Leyde agreed to work with Ms. Davis and Mr. Gorton to come up with a solution that is workable for all parties. Mr. Hitchcock added that Government accounting is often complicated, but it is necessary to make the information accessible to all as taxpayer dollars are involved.

Regular Business

2023/2024 School Amendments

Kenston LSD – 2023/2024 Amendment #3

Motion by James Flaiz, seconded by Christopher P Hitchcock, to amend Kenston LSD’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified for the 2023/2024 School Year.

Capital Project Funds

Increase Permanent Improvement Fund #003 other source revenue 300,000.00 from 970,000.00 to 1,270,000.00.

Internal Service Fund

Increase Rotary Fund #014 other source revenue 162,933.08 from 400,000.00 to 562,933.08

New Capital Project Fund Total:	\$ 1,608,226.40
New Internal Service Fund Total:	\$ 9,712,158.56
New 2023/2024 Certificate Total:	\$71,465,396.84

** Appropriations do not exceed 5/6/2024 estimated revenue.*

Voice vote: Three ayes. Motion carried

2024 Amendments

Auburn Township – Amendment #2

Motion by Christopher P Hitchcock seconded by Ron Leyde, to amend the Auburn Township Official Certificate of Estimated Resources to reflect the following changes in revenue previously certified:

Special Revenue Fund total

Increase Fund 2901Museum Donation Fund other source revenue 75,000.00 from 0.00 to 75,000.00
 Increase fund 2902 Cemetery Donation Fund other source revenue 48,000.00, from 0.00 to 48,000.00.
-Net adjustment 123,000.00

New Special Revenue Fund Total:	\$4,703,996.37
New 2024 Certificate Total:	\$6,080,053.72

**Appropriation form GCA-006 dated 3/19/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Chester Township – Amendment #3

Motion by Ron Leyde, seconded by James Flaiz, to amend the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase #2031 Road & Bridge Fund Transfer in 100,000.00, from 500,000.00 to 600,000.00.
Decrease #2111 Fire Levy other source revenue (230,000.00) from 243,585.84 to 13,585.84.
Increase #2081 Police other source revenue 245,000.00 from 120,714.16 to 365,714.16.
Increase #2271 Enforcement and Education other source revenue 14,700.00 from 0.00 to 14,700.00

-Net adjustment 129,700.00

New Special Revenue Fund Total: \$11,346,901.64
New 2024 Certificate Total: **\$14,488,683.82**

**Appropriation form GCA-006 dated 5/6/24 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #4

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

Special Revenue Fund total

Increase Fund 2911 EMA ARPA 1st Responder Grant Fund other source revenue 459.95 from 5,529.61 to 5,989.56

New Special Revenue Fund Total: \$18,772,899.89
New 2024 Certificate Total: **\$26,723,111.66**

**Appropriation form GCA-006 dated 5/6/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

South Russell Village 2024 Amendment #4

Motion by Christopher P Hitchcock, seconded by Ron Leyde, 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 Street Maintenance Fund other source revenue Transfer-in 200,000.00 from 0.00 to 200,000.00

New Special Revenue Fund Total: \$ 7,268,820.03
New 2024 Certificate Total: **\$10,703,447.84**

**Appropriation form GCA-006 dated 5/6/2024 do not exceed estimated revenue with exception: Monorbrook Fund (CP) unpaid advance from GF- FO is working to resolve within 12-month timeline.*

Voice vote: Three ayes. Motion carried.

Thompson Township – Amendment #3

Motion by Ron Leyde, seconded by James Flaiz, to amend the Thompson Township Official Certificate of Estimated Resources to reflect the following changes in revenue previously certified:

Capital Project Funds

Increase Fund 4901 Police Reserve Fund other source revenue 5,000.00 from 20,000.00 to 25,000.00

<u>New Capital Project Fund Total:</u>	<u>\$ 150,000.00</u>
New 2024 Certificate Total:	\$2,291,524.17

**Appropriation form GCA-006 dated 5/6/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Geauga Public Health (GPH) – Supplemental Appropriation Request:

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

Fund 6002 BOH

Other Expense – Equipment	70,000.00	
Total:	70,000.00	New Unappropriated Balance: \$857,689.99

Voice vote: Three ayes. Motion carried.

General Discussion

Letter from West G LSD dated 4/2/24 – Mr. Hitchcock said the letter was ‘disconcerting’ and warrants further discussion. Mr. Walder said the letter was ‘disappointing’. He was inclined to not respond. Mr. Flaiz expressed that the state required 5 year forecasts are often used to justify over taxing people in school districts. Using their own numbers, the Budget Commission’s actions put the district at a \$150k deficit on a \$27 million dollar cash balance. Mr. Walder felt the budget hearing was successful and was impressed with their demeanor given the difficult situation. Mr. Flaiz said he had offered to assist with different ballot language for the Emergency levies. They have not reached out for assistance, as yet. Mr. Walder thought it worth noting that the Treasurer did not sign the letter and the Board member who signed the letter did not attend the budget hearing.

James Flaiz made a motion and Mr. Hitchcock seconded to cancel the July 1st regular meeting and schedule a special meeting for 6/27 at 2pm.

Voice vote: Three ayes. Motion carried.

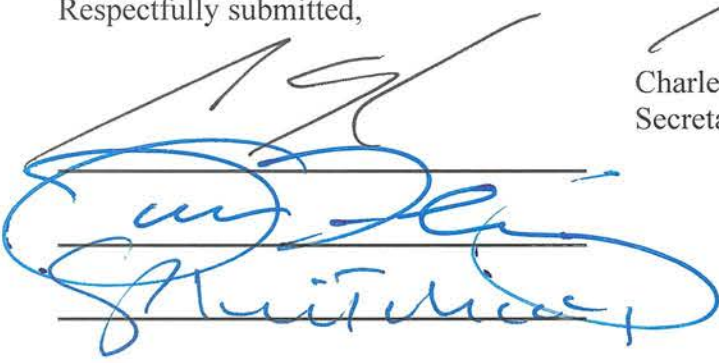
Add discussion about reval/windfall recommendation for upcoming budget cycle to 5/20 meeting agenda.

Public Comment:

Ms. McGlone asked for the revenue certificates and whether the Geauga Public Health department is required by the state to advertise their budget. There has been no formal response from the state yet.

Being no further business to conduct it was moved by Christopher P. Hitchcock to adjourn the May 6, 2024 - special meeting at 10:51a.m.

Respectfully submitted,




Charles E. Walder, Auditor
Secretary/Budget Commission