

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, May 20, 2024 at 10:04 a.m. in the Auditor’s Office, 214 Main Street, 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: Pam McMahan, Tammy Most and Kristen Sinatra.

Meeting Advertised: Regular Business
Virtual attendance was offered for public viewing.

Prior Minutes

Motion by Charles E Walder, seconded by James Flaiz, to approve the minutes of the May 6, 2024 - regular session

Voice vote: Three ayes. Motion carried.

2023/2024 School Amendments

Berkshire LSD – 2023/2024 Amendment #7

Motion by James Flaiz, seconded by C. P. Hitchcock, 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.

General Fund

Increase to taxes 1,722,600.80, from 7,266,184.00 to 8,988,784.80

Special Revenue Funds

Decrease 300 Student Activities other source revenue (3,500.00), from 564,216.44 to 560,716.44.

Decrease 516 Idea Part B other source revenue (5,368.92), from 350,877.69 to 345,508.77.

Increase 572 Title I other source revenue 6,863.64, from 231,226.13 to 238,089.77.

Increase 590 Title IIA other source revenue, 1,291.04 from 51,620.65 to 52,911.69.

Net Adjustment: \$(714.24)

Capital Project Fund

Increase 04 Construction Fund other source revenue 2,300,000.00 from 45,000.00 to 2,345,000.00

New General Fund Total:	\$24,537,733.55
New Special Revenue Fund Total:	\$ 3,844,277.60
<u>New Capital Project Fund Total:</u>	<u>\$ 3,377,836.59</u>
New 2023/2024 Certificate Total:	\$ 34,707,441.25

**Appropriation form GCA-006 dated 5/20/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2024 Amendments

Claridon Township – Amendment #4

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Claridon Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Funds

Increase (New) Fund 2901 Joint Fire Equipment Grant other source revenue 10,000.00, from 0.00 to 10,000.00.

<u>New Special Revenue Fund Total:</u>	<u>\$1,965,796.27</u>
New 2024 Certificate Total:	\$2,916,936.86

**Appropriation form GCA-006 dated 5/20/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Bainbridge Township – Amendment #5

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

Special Revenue Funds

Increase Fund 2081 Police Fund transfer in (2023 Reval) 424,576.95, from 0.00 to 424,576.95.

Capital Project Funds (new funds)

Increase Fund 4909 General Fund reserve other source revenue 344,000.00 from 0.00 to 344,000.00.

Increase Fund 4910 Road Fund reserve other source revenue 250,000.00 from 0.00 to 250,000.00

Increase Fund 4911 Police Fund reserve other source revenue 199,500.00 from 0.00 to 199,500.00

Net Adjustment: \$793,500.00

New Special Revenue Fund Total:	\$19,197,476.84
<u>New Capital Project Fund Total:</u>	<u>\$ 2,497,440.76</u>
New 2024 Certificate Total:	\$27,941,188.61

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

Voice vote: Three ayes. Motion carried.

Bainbridge Township con't

Motion by James Flaiz, seconded by C. P. Hitchcock to acknowledge the creation of Reserve Account #'(s) 4909, 4910, and 4911 by Bainbridge Township and accept the shift of Inside Millage as presented:

Bainbridge Township submitted an approved Resolution #05062024-F creating three (3) Reserve Account(s). Acknowledgement of approval will be noted in the minutes and form GCA-037 with the acknowledgement date will be sent to the taxing district. There will be additional pages added to the taxing district's budget folder and hearing documents to assure the reserve accounts will be reviewed annually. Additionally, Bainbridge Township may need to produce updated reports to support the cap amount should the Fund need to be adjusted.

Additionally, Bainbridge Township submitted approved Resolution #05062024-E adjusting inside millage effective beginning January 1, 2025 and going forward as follows:

	From	To
General Fund Inside Millage	1.52	1.3
Road Inside Millage	1.48	1.7

An updated GCA-001E form will be sent to the district.

Voice vote: Three ayes. Motion carried.

South Russell Village – Amendment #5

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

Special Revenue Fund

Increase B17 Income Tax Fund other source revenue 498,254.08, from 2,647,034.00 to 3,145,288.08. (transfer from closed reserve Fund D12)

Capital Projects Funds

Decrease D12 Bell Road East Reserve Fund other source revenue (70,000), from 70,000 to 0.00 (grant funding)

Increase (New Fund Ord. 2024-46) D15 Bell Road East Capital Fund other source revenue 327,000.00, from 0.00 to 327,000.00

Net adjustment: \$257,000.00

April 22, 2024 Council passed Ord. 2024-43: Rescinding Ord. 2022-50 (establishing Reserve Fund identified as Bell Road East D12 two year term). Fund was closed, balance was transferred, \$498,254.08, to original fund source B17 Income Tax Fund (referenced above).

New Special Revenue Fund Total:	\$ 7,767,074.11
New Capital Project Fund Total:	\$ 1,607,330.46
New 2024 Certificate Total:	\$11,458,701.92

**Appropriation form GCA-006 dated 5/20/2024 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.

Geauga Trumbull Solid Waste – Amendment #2

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga Trumbull Solid Waste Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund 6020

Increase Fund 6020 Transfer-In other source revenue 125,000.000.00, from 0.00 to 125,000.00

New Special Revenue Funds Total:	\$ 138,517.34
New 2024 Certificate Total:	\$5,737,402.93

Voice Vote: Three ayes. Motion carried.

Geauga Trumbull Solid Waste Financials (Supplemental Appropriation & Cash Transfer):

Motion by James Flaiz, seconded by C. P. Hitchcock, to acknowledge the Supplemental Appropriations as presented:

Supplement Appropriations

Fund 6007 Solid Waste:

Transfer Out	\$125,000.00		
Advertising	\$ 5,000.00		
Total:	\$130,000.00	New total unappropriated balance:	\$3,087,289.59

Fund 6020 Recycle OH Grant

Contract Services	\$125,000.00	New total unappropriated balance:	\$0.00
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<u>Cash Transfer From: 6007</u>	Transfer Out	\$(125,000.00)
To: 6020	Recycle Ohio Grant	\$ 125,000.00

Voice Vote: Three ayes. Motion carried.

General Discussion

Discussion regarding communication for local governments further consideration of mitigation occurring from 2023 property tax reval.

Motion by James Flaiz, seconded by C. P. Hitchcock, to prepare letters, to be reviewed and amended by the Auditor, to send to local taxing districts requesting responsible and further consideration of mitigation of the impact from the 2023 property tax revaluation.

Voice Vote: Three ayes. Motion carried.

The Budget Staff will revise correspondence which was issued last year and present to Auditor for further edit and execution.

Private Fire Departments and Use of Public Levied Revenue.

Treasurer Hitchcock introduced a new topic for discussion and consideration for the Budget Commission. Private fire departments are operating and buying assets using money generated by levies; taxpayer dollars. As taxpayer money is being used to operate these departments and buy assets, then they are by extension, obligated to prove need. Therefore, the Budget Commission should obtain and review the financials for these departments to determine proper use and sufficient need. Auditor Walder offered to draft a template which could be used to test for need. It was determined that oversight for this matter would not occur until 2025 for the 2026 budget cycle. A discussion arose regarding private entities and the ability to obtain information using a public records request and established legal precedence.

Geauga County budget update

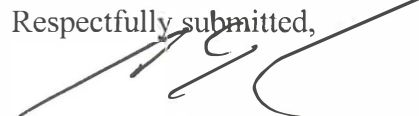
Adrian Gorton, Budget and Finance Manager - BOCC, attended the meeting virtually. He shared that currently the county revenue is up by 3.7 million. However, the expenses are also on the rise at 5.1 million, creating a 1.6 million deficit. Therefore, it may prove to be a challenge to offer further mitigation. Additionally, he asked for input on the possibility of establishing an accounting line item to identify projected carryover revenue (Anticipated unused appropriations). Chief Deputy Auditor, Ron Leyde, shared that he believed the option already existed in New World. Members of the Budget Commission agreed that using this option would be helpful.

Public Comment:

Observer from the League of Women Voters, Sarah, requested copies of certificates and financials from the meeting and when prepared copies of letters being sent for further reval mitigation.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the May 20, 2024 – regular meeting at 11:10 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

