

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, June 3, 2024 at 10:00 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz and Chief Deputy Treasurer, Caroline Mansfield for Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor Ron Leyde, Chief Deputy Manager of Fiscal, Real Estate, and Appraisal, Pam McMahan, and Deputy Auditors: Tammy Most and Kristen Sinatra.

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

**Prior Minutes**

Motion by Charles Walder, seconded by James Flaiz, to approve the minutes of the May 20, 2024 - Regular session.

Voice vote: Three ayes. Motion carried.

**2023/2024 School Amendments**

**Chardon LSD – 2023/2024 Amendment #5**

Motion by James Flaiz, seconded by Caroline Mansfield, 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**

- Decrease 401 Auxiliary Funds other source revenue (29.34), from 151,899.70 to 151,870.36.
- Increase 499 Misc. State Grants other source revenue 11,799.35, from 57,828.14 to 69,627.49.
- Decrease 516 Idea Part B other source revenue (19,647.03), from 1,277,526.21 to 1,257,879.18.
- Increase 572 Title I other source revenue, 3,233.91, from 281,255.53 to 284,489.44.
- Decrease 587 Idea Part B Preschool other source revenue (70.50), from 38,035.00 to 37,964.50.
- Increase 590 Title II-A other source revenue 1,517.01, from 80,573.09 to 82,090.10.

*Net Adjustment: \$(3,196.60)*

<u>New Special Revenue Fund Total:</u>	<u>\$ 7,914,225.40</u>
<b>New 2023/2024 Certificate Total:</b>	<b>\$ 82,804,597.35</b>

*\*Appropriation form GCA-006 dated 6/3/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**2024 Certificate Amendments**

**Montville Township – Amendment #3**

Motion by Caroline Mansfield, seconded by Charles Walder to amend the Montville Township’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase Other, other source revenue 14,959.74, from 19,973.74 to 34,933.48

<u>New General Fund Total:</u>	<u>\$ 382,466.50</u>
<b>New 2024 Certificate Total:</b>	<b>\$1,910,173.19</b>

*\*Appropriation form GCA-006 dated 6/3/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Chester Township – Amendment #4**

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

**Special Revenue Fund**

Increase 2031 Road & Bridge Other – other source revenue 817,500.00, from 129,850.00 to 947,350.00

<u>New Special Revenue Fund Total:</u>	\$ 12,164,401.64
<b>New 2024 Certificate Total:</b>	<b>\$ 15,306,183.82</b>

*\*Appropriation form GCA-006 dated 6/3/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Burton Public Library – Amendment #2**

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the Burton Public Library’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase Other, other source revenue 2,000.00, from 51,801.00 to 53,801.00

<u>New General Fund Total:</u>	\$1,658,050.12
<b>New 2024 Certificate Total:</b>	<b>\$2,101,084.92</b>

*\*Appropriation form GCA-006 dated 3/22/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

**Geauga Public Health Supplemental Appropriation request:**

Motion by Caroline Mansfield, seconded by Charles Walder, to acknowledge the Supplemental Appropriations as presented:

**Supplement Appropriations**

**Fund 6005 Food Service -State Remittance:**

**Total: \$5,000.00**      New total unappropriated balance: \$239,596.43

Voice Vote: Three ayes. Motion carried.

**Geauga County – Amendment #5**

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

**Special Revenue Fund**

Increase 2107 Health Aging Grant other source revenue 2,956.00 from 0.00 to 2,956.00.

<u>New Special Revenue Fund Total:</u>	\$ 123,414,201.24
<b>New 2024 Certificate Total:</b>	<b>\$ 236,814,209.34</b>

Voice vote: Three ayes. Motion carried.

**General Discussion:**

- 1) DODD – Revisit discussion about Rev/Exp accounts for Lease/Rent Tracking  
Chief Deputy Ron Leyde said there is still a question about how the Department of Developmental Disabilities is to record the revenue and expenses for each lease in NewWorld. Mr. Walder said his opinion is that the taxpayers deserve transparency and if the lease revenue and expenses are not broken out by each lease agreement there is no transparency. Mr. Flaiz agreed, if the lease agreement states that services will be rendered in lieu of payment that must be monetized somehow. The problem is that there are several leases, and the financial information is all grouped together making it nearly impossible to determine if any of the leases are making or losing money.
- 2) Email Russell Township – Mr Walder answered that the Budget Commission cannot consider reserve funds as unencumbered cash. Mr. Flaiz added if there are reserve funds, that there would be projections on how those reserve funds are being or have been spent included with the budget. If that is clear, then adding a levy is up to BOT to decide if it is needed or not. Mr. Walder continued that they could supplement the fund from a transfer from the General Fund or a shift of millage from the inside millage to avoid putting an initiative on the ballot in the upcoming year.
- 3) Mitigation Letter – Reval/windfall for 2025 - Mr. Walder explained the letters are just informational and contain no hard numbers. There was agreement to send the letters.

Motion by James Flaiz, seconded by Caroline Mansfield to send the letters (as presented) to the political subdivisions.

Voice Vote: Three ayes. Motion carried.



**Geauga County Budget Commission**

James R. Flaiz, Chairman  
Christopher P. Hitchcock, Vice Chairman  
Charles E. Walder, Secretary

June 3, 2024

Geauga County Township Trustees and Fiscal Officers

Re: Revaluation Effect on Inside Millage

Dear Trustees and Fiscal Officers,

As you are aware, in 2023 the County performed its R.C. 5713.01(B) mandated sexennial reappraisal of all real property. The results of that reappraisal reflected an unprecedented average increase to residential property of 29.5% and 26.1% for agricultural property. Therefore, the Inside Millage increased for taxing authorities proportionately to valuation, resulting in an unvoted windfall to political subdivisions on the backs of our residents.

Last year, the prompt and considerate actions of the participating taxing districts made a positive and noticeable impact by offering financial relief.

Once again, the Geauga County Budget Commission is encouraging political subdivision beneficiaries of this unvoted inside millage windfall to consider the effect that this has on your property owners and constituents. We ask that you responsibly investigate reducing other voted levies to counter the effect this increase will have on your residents.

As a reminder, inside millage in Geauga is capped at 10mills and is shared in the following manner:


- 25% or 2.5mills to Geauga County
- 45% or 4.5mills to the Local School District
- 30% or 3.0mills to the Local Government (Township, Village, or City)

We are making ourselves available to work with you to consider options available to you to help your residents. Please feel free to reach out to us to discuss.

Sincerely,

  
James R. Flaiz  
Chairman

  
Christopher P. Hitchcock  
Vice Chairman

  
Charles E. Walder  
Secretary

Cc: GCBudget file

Mr. Walder wanted to take a moment to thank APA Kristen Rine for her work with the City of Chardon Fire and EMS levies in preparation for the November election.

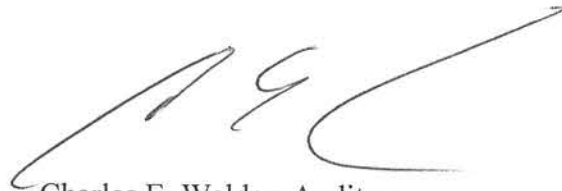
Budget staff raised an additional question about including mitigation amounts in upcoming budgets. The consensus was to complete the budget and address this issue later, because at this point in the year there is not much time to complete a resolution before budgets are due.

**Public Comment:**

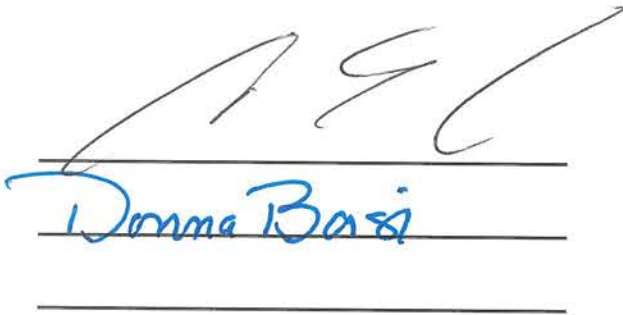
Representative from the League of Women Voters inquired if school districts were going to receive the mitigation letter. – Response: Yes letters to be sent to the following:  
County Commissioners, Municipalities, Villages, Townships and School Districts.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the regular meeting at 10:30 a.m.

Respectfully submitted,



Charles E. Walder, Auditor  
Secretary/Budget Commission



Donna Bassi