

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Thursday, February 8, 2024 at 12:01 p.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles Walder, Geauga County Prosecutor James Flaiz and Geauga County Treasurer Christopher P Hitchcock. Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor and Fiscal Office Manager Pamela McMahan, Deputy Auditor and Deputy Auditors: Tammy Most, and Kristen Sinatra

Meeting Advertised: Special – GPH Financials and Regular Business
Virtual attendance was offered for public attendance.

2023/2024 School Amendments

Kenston LSD – 2023/2024 Amendment #2

Motion by Charles E. Walder, seconded by James Flaiz 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.

Special Revenue Fund

Increase #200 Student Activities other source revenue 20,108.95 from 65,000 to 85,108.95
Increase #499 School Safety Grant other source revenue 227,079, from 10,000 to 237,079.00

Capital Project Funds

Increase #009 Permanent Improvement other source revenue 535,000, from 435,000 to 970,000

New Special Revenue Fund Total:	\$ 2,136,054.60
New Capital Project Funds Total:	\$ 1,308,226.40
New 2023/2024 Certificate Total:	\$71,002,463.76

Appropriation form GCA-006 dated 2/8/24 does not exceed estimated revenue

Voice vote: Three ayes. Motion carried.

2024 Amendments

Munson Township – 2024 Amendment #1 – Re-sign

Re-sign GCA-015 Amendment #1 Clerical error with posting beginning balance to incorrect fund. Original motion by Charles E. Walder, seconded by James Flaiz, to amend the Munson Township 2024 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2024 unencumbered cash balances.

Special Revenue Fund

Decrease NDCL Stream Restoration beginning balance (5,225.15) and allocate.

Fiduciary Funds

Increase Scholarship Fund 5,225.15, from 0.00 to 5,225.15

New Special Revenue Fund Total:	\$ 3,567,918.64	
New Fiduciary Funds Total:	\$ 10,225.15	
New 2024 Certificate Total:	\$ 5,405,776.37	Unchanged

Certificate was resigned

Chardon Township – 2024 Amendment #1

Motion by James Flaiz, seconded by C. P. Hitchcock, to amend the Chardon 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 1/1/24 unencumbered cash balance from	187,895.31	estimated to	326,775.79	actual
	Increase tax revenue	47,724.00	207,756.00	estimated to	255,480.00
	Increase other source revenue	6,385.00	168,077.87	estimated to	174,462.87
Motor Vehicle	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	9,329.08	actual
Gasoline Tax	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	27,745.19	actual
Road & Bridge	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	458,710.91	actual
	Decrease tax revenue	53,761.00	495,149.00	estimated to	548,910.00
	Increase other source revenue	7,193.00	67,244.00	estimated to	74,437.00
Cemetery	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	9,702.39	actual
	Decrease in other source revenue	(20,670.00)	31,170.00	estimated to	10,500.00
Fire Levy	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	333,331.69	actual
	Increase tax revenue	10,178.00	563,897.00	estimated to	574,075.00
	Increase other source revenue	1,100.00	54,210.00	estimated to	55,310.00
EMS Service	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	111,509.17	actual
Permissibe Tx	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	20,784.52	actual
ARP Act Func	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	273,213.71	actual
Debt	Increase the 1/1/24 unencumbered cash balance from	-	estimated to	7,588.45	actual
Misc Cap Proj	No change in the 1/1/24 unencumbered cash balance from	-	estimated to	-	actual
Caley Private	Decrease 1/1/24 unencumbered cash balance from	1,004.22	estimated to	704.38	actual

New General Fund Total	756,718.66
New Special Revenue Funds Total	2,762,558.66
New Debt Service Funds Total	55,909.80
New Capital Project Funds Total	-
New Fiduciary Funds Total	704.50
Grand Total New Certificate- All Funds	<u>3,575,891.62</u>
Net Change in Beginning balances	1,390,495.75
Net Change in Tax Revenue	106,386.00
Net Change in Other Source Revenue	(6,616.00)
New Increase over original certificate	<u>1,490,265.75</u>

**Temporary Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Russell Township – 2024 Amendment #1

Motion by C. P. Hitchcock, seconded by Charles E. Walder, to amend the Russell 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	617,161.14	estimated to	964,194.43	actual
	Increase tax revenue	246,156.00	estimated to	1,030,825.00	actual
	Increase other source revenue	32,933.00	estimated to	471,231.00	actual
Motor Vehicle	Increase the 1/1/2024 unencumbered cash balance from	7,461.71	estimated to	20,911.50	actual
Gasoline Tax	Increase the 1/1/2024 unencumbered cash balance from	135,253.09	estimated to	235,423.39	actual
Road & Bridge	Increase the 1/1/2024 unencumbered cash balance from	593,921.78	estimated to	895,696.39	actual
	Decrease tax revenue	(199,714.00)	estimated to	1,244,827.00	actual
	Decrease other source revenue	(27,607.00)	estimated to	178,194.55	actual
Cemetery	Decrease the 1/1/2024 unencumbered cash balance from	8,365.21	estimated to	6,643.51	actual
Zoning	Increase the 1/1/2024 unencumbered cash balance from	34,872.64	estimated to	44,976.77	actual
Fire Levy	Increase the 1/1/2024 unencumbered cash balance from	459,365.61	estimated to	590,376.63	actual
	Increase tax revenue	11,099.00	estimated to	1,217,700.00	actual
	Increase other source revenue	1,018.00	estimated to	123,678.67	actual
Police Levy	Increase the 1/1/2024 unencumbered cash balance from	1,230,761.48	estimated to	1,701,977.54	actual
	Increase tax revenue	15,569.00	estimated to	1,711,641.00	actual
	Increase other source revenue	119,917.00	estimated to	339,881.47	actual
Abulance	Increase the 1/1/2024 unencumbered cash balance from	192,908.14	estimated to	298,725.64	actual
OPOT Grant	Unchanged the 1/1/2024 unencumbered cash balance from	6,240.00	estimated to	6,240.00	actual
Permissive	Increase the 1/1/2024 unencumbered cash balance from	64,672.97	estimated to	93,488.09	actual
Ed & Enforce	Unchanged the 1/1/2024 unencumbered cash balance from	5,664.25	estimated to	5,664.25	actual
ARP Loc Fis.	Unchanged the 1/1/2024 unencumbered cash balance from	90,547.76	estimated to	90,547.76	actual
One Ohio Op	Increase the 1/1/2024 unencumbered cash balance from	1,605.51	estimated to	4,994.83	actual
Fire St Bond	Decrease the 1/1/2024 unencumbered cash balance from	5,083.80	estimated to	-	actual
4903 Misc.	Increase the 1/1/2024 unencumbered cash balance from	14,934.54	estimated to	23,155.54	actual
Cap-Gen Fund	Decrease the 1/1/2024 unencumbered cash balance from	516,392.40	estimated to	-	actual
Cap-Gen Fund	Decrease the other source revenue	50,657.00	estimated to	-	actual
Cap-RD Fund	Increase the 1/1/2024 unencumbered cash balance from	455,295.00	estimated to	480,620.00	actual
Cap-PD Fund	Increase the 1/1/2024 unencumbered cash balance from	98,640.65	estimated to	178,524.33	actual
Cap-FD Fund	Increase the 1/1/2024 unencumbered cash balance from	400,513.50	estimated to	501,161.50	actual
Cap RD Vehic	Unchanged the 1/1/2024 unencumbered cash balance from	290,000.00	estimated to	290,000.00	actual
Cap-PD Vehic	Increase the 1/1/2024 unencumbered cash balance from	74,000.00	estimated to	76,187.28	actual
Cap-FD Vehic	Increase the 1/1/2024 unencumbered cash balance from	100,000.00	estimated to	360,000.00	actual
	New General Fund Total	2,466,250.43			
	New Special Revenue Fund Total	9,194,797.50			
	New Debt Service Fund Total	-			
	New Capital Project Funds	2,897,392.65			
	Grand Total New Certificate- All Funds	<u>14,558,440.58</u>			
	Net Change in Beginning balances	1,465,848.20			
	Net Change in Tax Revenue	73,110.00			
	Net Change in Other Source Revenue	75,604.00			
		<u>1,614,562.20</u>			

Changes in addition to carry-over balances:

Special Revenue Fund

Increase Fund 2081 Police District other source revenue 118,500.00

Capital Projects Fund

Decrease Fund 4904 GF Reserve other source revenue (50,657.00)

**Temporary Appropriations do not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried

Geauga Public Health (GPH) – Amendment #2

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Geauga Public Health’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Increase 6002 Other – other source revenue 1,086,286.62, from 477,000.00 to 1,563,286.62

Special Revenue Fund

Increase 6004 Trailer Fund other source revenue 1,300.00, from 3,100.00 to 4,400.00

Increase 6041 Workforce Develop other source revenue 22,000.00, from 128,000.00 to 150,000.00

Decrease 6042 Population Health other source revenue (95,000.00), from 135,000.00 to 40,000.00

Net Adjustment: \$(71,700.00)

New General Fund Total:	\$3,013,800.74
<u>New Special Revenue Fund Total:</u>	<u>\$4,748,184.74</u>
New 2024 Certificate Total:	\$7,761,985.48

Voice vote: Three ayes. Motion carried.

Geauga Public Health (GPH) – Supplemental Appropriation Request:

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

Fund 6002 BOH

Salaries	(377,048.46)	
Medicare	(5,364.45)	
Hospitalization	(54,461.63)	
OPERS	(48,731.62)	
Workers Comp.	(9,250.09)	
Contract Services	1,550,000.00	
Transfers Out	<u>(290,000.00)</u>	
Total:	765,143.75	New Unappropriated Balance: \$2,115,689.99

Fund 6004 Trailer Park Fund

Transfer Out	<u>3,600.00</u>	
Total:	3,600.00	New Unappropriated Balance: \$12,276.25

Fund 6036 Environmental Health Assistance

Salaries	<u>4,500.00</u>	
Total:	4,500.00	New Unappropriated Balance: \$51,276.89

Fund 6041 Workforce Development

Salaries	(100,545.00)	
Medicare	(1,457.00)	
Hospitalization	(10,375.00)	
OPERS	(14,076.00)	
Workers Comp	(2,513.00)	
Transfer Out	<u>149,000.00</u>	
Total:	20,034.00	New Unappropriated Balance: \$56,156.08

Fund 6042 Population Health

Salaries	(116,331.38)	
Medicare	(1,686.05)	
Hospitalization	(22,568.74)	
OPERS	(15,673.81)	
Workers Comp	(2,907.33)	
Contract Services	(5,000.00)	
Transfers Out	<u>13,689.30</u>	
Total:	(150,478.01)	New Unappropriated Balance: \$172,870.01

Voice vote: Three ayes. Motion carried.

General Discussion

Invitations were sent for the 2025 Budget Hearing dates and time for County departments with levies:

Aging, Engineering, Mental Health, DODD, and JFS

April 18, 2024, at 10:00 am

Geauga Public Health:

April 1, 2024, at 10:00 am

Both hearing dates will be held at the Geauga County Office Building, Ravenwood Dr., Claridon Twp.

A brief discussion arose around the anticipated size of public attendance for the school budget hearings. Based on the number of public inquires and comments, it was decided to move the location of the school budget hearings to the County Offices located on Ravenwood Dr. in Claridon Township, to afford more space for seating.

ISSG – percentage of distribution – RE Tax Advance.

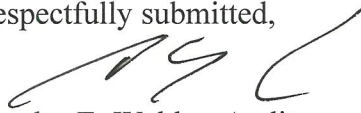
Chief Deputy Auditor will contact legal for information and direction. The Budget staff will contact ISSG to investigate the 80% system default for advance distributions. Further discussion will follow.

Public comment

No public comment.

Being no further business to conduct it was moved by Christopher P Hitchcock to adjourn the February 8, 2024 - special meeting at 12:34 p.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission

