

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, July 15, 2024 at 10:01 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, and Geauga County Prosecutor James Flaiz, and alternate for Geauga County Treasurer C. P. Hitchcock, Chief Deputy Caroline Mansfield. Treasurer Hitchcock arrived at 10:03 a.m.

Also Present: Chief Administrator, Frank Antenucci, Deputy Auditors: Kristen Sinatra, and Tammy Most

Meeting Advertised: Regular Business

Prior Minutes

Motion by Charles Walder, seconded by James Flaiz, to approve the minutes of the June 27, 2024 - special session.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Christopher Hitchcock, to approve the minutes of the July 1, 2024 - special session.

Voice vote: Three ayes. Motion carried.

2024/2025 School Amended Certificate

West Geauga LSD – 2024/2025 Amendment #2

Motion by Charles Walder, seconded by James Flaiz, to amend West Geauga LSD’s Official Certificate of Estimated Resources for the 2024/2025 School Year to reflect “actual” July 1, 2024 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 7/1/20242 Original Certificate	
General Fund	58,437,192.10	183,316.65	in the beginning balances - in taxes - in other source revenue
Special Revenue Funds	5,285,093.48	1,937.36	in the beginning balances - in taxes - in other source revenue
Debt Service	-	-	in the beginning balance
Capital Project Funds	8,948,507.80	-	in the beginning balances - in taxes - in other source revenue
Enterprise Funds	1,606,982.42	8,594.04	in the beginning balances - in other source revenue
Internal Service Funds	282,286.33	19,931.46	in the beginning balance - in other source revenue
Fiduciary Funds	125,038.49	632.67	in the beginning balances - in other source revenue
New Total – All Funds	74,685,100.62	<u>214,412.18</u>	
Net Change over original certificate		3,362,130.62	

**Appropriation form GCA-006 dated 7-15-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Berkshire LSD – 2024/2025 Amendment #1

Motion by James Flaiz, seconded by Christopher Hitchcock, to amend Berkshire LSD’s Official Certificate of Estimated Resources for the 2024/2025 School Year to reflect “actual” July 1, 2024 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s beginning year balance sheet.

Berkshire LSD 2024-2025	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	25,219,527.21	(128,948.79)	Beginning Balances
		0.00	Other Source Revenue
Special Revenue funds	3,332,123.37	767,599.37	Beginning Balances
		248,659.87	Other Source Revenue
Debt Service	1,613,391.28	0.00	Beginning Balances
		0.00	Other Source Revenue
Capital Project Funds	1,833,171.91	1,456,972.91	Beginning Balances
		4,000.00	Other Source Revenue
Enterprise Funds	882,819.29	347,819.29	Beginning Balances
		0.00	Other Source Revenue
Internal Service Funds	428,653.33	(23,846.67)	Beginning Balances
		(32,300.00)	Other Source Revenue
Fiduciary Funds	191,173.66	76,173.66	Beginning Balances
		0.00	Other Source Revenue
New total - All Funds	33,500,860.05		
Net Change over Original Certificate		2,716,129.64	
	New General Fund Total		25,219,527.21
	New Special Revenue Fund Total		3,332,123.37
	New Debt Service Fund Total		1,613,391.28
	New Capital Projects Funds Total		1,833,171.91
	New Enterprise Funds Total		882,819.29
	New Internal Service Funds Total		428,653.33
	New Fiduciary Funds Total		191,173.66
	Grand Total New Certificate - All Funds		33,500,860.05
	Net Change in Beginning balances		2,495,769.77
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		220,359.87
	Total Net Changes		2,716,129.64

**Appropriation form GCA-006 dated 7-15-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Cardinal LSD – 2024/2025 Amendment #1

Motion by Christopher Hitchcock, seconded by Charles Walder, to amend Cardinal LSD’s Official Certificate of Estimated Resources for the 2024/2025 School Year to reflect “actual” July 1, 2024 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s beginning year balance sheet.

Cardinal LSD 2024-2025	New Fund Totals GCA-015 #1	Net change over (under) the GCA-014	
General Fund	20,541,759.52	388,091.52	Beginning Balances
		116,514.71	Other Source Revenue
Special Revenue funds	2,102,700.16	341,030.40	Beginning Balances
		666,096.00	Other Source Revenue
Debt Service	1,794,725.90	199,980.87	Beginning Balances
		122,693.35	Other Source Revenue
Capital Project Funds	644,799.28	68,264.28	Beginning Balances
		(250,000.00)	Other Source Revenue
Enterprise Funds	656,637.65	(1,972.69)	Beginning Balances
		(92,500.00)	Other Source Revenue
Internal Service Funds	49,793.04	0.00	Beginning Balances
		49,793.04	Other Source Revenue
Fiduciary Funds	137,323.18	3,545.19	Beginning Balances
		25,000.00	Other Source Revenue
New total - All Funds	25,927,738.73		
Net Change over Original Certificate		1,636,536.67	
	New General Fund Total		20,541,759.52
	New Special Revenue Fund Total		2,102,700.16
	New Debt Service Fund Total		1,794,725.90
	New Capital Projects Funds Total		644,799.28
	New Enterprise Funds Total		656,637.65
	New Internal Service Funds Total		49,793.04
	New Fiduciary Funds Total		137,323.18
	Grand Total New Certificate - All Funds		25,927,738.73
	Net Change in Beginning balances		998,939.57
	Net Change in Tax Revenue		0.00
	Net Change in Other Source Revenue		637,597.10
	Total Net Changes		1,636,536.67

**Appropriation form GCA-006 dated 7-15-2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

2024 Certificate Amendments

Russell Township – Amendment #4

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

General Fund

Increase #1000 Other – other source revenue 2,466.50, from 254,786.00 to 257,252.50

Special Revenue Funds

Increase #2031 Road & Bridge Other-other source revenue 7,388.55, from 109,138.55 to 116,527.19.

Increase #2081Police Levy Fund Other-other source revenue 6,200.47, from 186,200.47 to 192,400.94.

Increase #2111 Fire Levy Fund Other - other source revenue 51,526.67, from 13,486.67 to 65,013.34.

Net adjustment: \$65,115.69

New General Fund Total:	\$ 2,468,716.93
New Special Revenue Funds Total:	\$ 9,621,523.58
New 2024 Certificate Total:	\$14,820,024.16

**Appropriation form GCA-006 dated 6/10/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

Thompson Township – Amendment #4

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

Special Revenue Funds

Increase #2093 Safer Fund other source revenue 40,000.00, from 80,000.00 to 120,000.00.

Debt Service Funds

Increase #3101 Bond Retirement Fund other source revenue 140.56, from 0.00 to 140.56.

New Special Revenue Funds Total:	\$ 1,759,292.14
New Debt Service Fund Total:	\$ 140.56
New 2024 Certificate Total:	\$ 2,331,664.73

**Appropriation form GCA-006 dated 7/15/2024 does not exceed estimated revenue.*

Voice vote: Three ayes. Motion carried.

South Russell Village – Amendment #7

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

General Fund

Increase Transfer other source revenue 13,500.00, from 545,824.00 to 559,324.00.

New General Fund Total:	\$ 1,898,321.81
New 2024 Certificate Total:	\$11,666,025.92

**Appropriation form GCA-006 dated 7/15/2024 do not exceed estimated revenue with exception: Manorbrook 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 Financials (Supplemental Appropriation):

Motion by Charles Walder, seconded by James Flaiz, to acknowledge the Supplemental Appropriations as presented:

Supplement Appropriations

Fund 6007 Solid Waste: Increase Contract Services- Prof. \$80,000.00

New total unappropriated balance: \$3,007,289.59

Voice Vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by Christopher Hitchcock, to send the letter drafted by Auditor Walder to the County Commissioners.

Voice Vote: Three ayes. Motion carried.

General Discussion:

Below is the letter discussed at the 7-1-24 meeting which was sent via email on 7-15-24



Geauga County Budget Commission

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

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Direct Line: (440) 279-1600 FAX: (440) 279-2184
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Geauga County Board of Commissioners
12611 Ravenwood Drive, Room B303
Chardon, OH 44024

Sent via Email

July 15, 2024

Dear Commissioners:

The Budget Commission has become aware of Commissioner comments made during a recent session of the Board of County Commissioners which were a gross misrepresentation of the Budget Commission's message to taxing districts within Geauga County.

The Budget Commission is not and has never been in favor of any taxing district spending recklessly nor has that ever been a recommendation of the Budget Commission. Rather, the Budget Commission advises spending money that has been budgeted and if not spent, returning those funds to taxpayers. Alternately, if those funds are not spent an explanation should accompany the following year's budget submission. Additionally, if there are high cash balances, the advice has been to clearly articulate a plan for the accumulated funds, then execute that plan.

Perhaps the Commissioners would benefit from attending a Budget Commission hearing prior to publicly commenting on the Commissions work. We hope this clears up any misunderstanding you may have.

Respectfully,

Charles Walder, Auditor

James Flaiz, Prosecutor

Christopher Hitchcock, Treasurer

Mr. Hitchcock mentioned concerns over what is being projected by Cuyahoga County's revaluation. Mr. Flaiz agreed that it seems the wealthier districts experienced smaller percentage increases and the lower income districts' percentages are much higher. Mr. Walder said he thought it a bit curious that the reval went that way county wide, but it is entirely possible that is just how it worked. He also mentioned that there is a concern that those lower income districts will also get hit with higher school taxes as many of those districts are at the 20mill floor. To his knowledge, Mr. Walder knows of no legislation being proposed by the state at this point addressing this issue.

Mr. Hitchcock inquired if communication should be sent to Geauga County's political subdivisions to encourage continued mitigation for TY24CY25 as a result of the 6-year revaluation. The Budget Staff shared that letters addressing that issue were sent June 3, 2024.

Public Comment:

Ms. McGlone requested the revenue certificates, the percentage increase to Hunting Valley, as a result of the reval last year, and both letters referenced today. Mr. Walder agreed to provide Ms. McGlone with the information.

Being no further business to conduct, a motion was made by C. P. Hitchcock, to adjourn the July 15, 2024 regular meeting at 10:33 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

