

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, August 5, 2024 at 10:02 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz and Geauga County Treasurer C. P. Hitchcock.

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

Regular Meeting was advertised – Annual Reorganizational meeting, 2025 est. PLF and UDLG allocations and regular business.

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the July 15, 2024 special session.

Voice vote: Three ayes. Motion carried.

Annual Organizational Meeting

Pursuant to ORC 5705.27 the Budget Commission shall re-organize on the first Monday of August of each year by electing a chairman for the ensuing year.

Motion by James Flaiz, seconded by Charles E. Walder, to appoint C.P. Hitchcock, Chairman of the Budget Commission for the period covering August 1, 2024 through July 31, 2025.

Voice vote: Three ayes. Motion carried.

Motion by James Flaiz, seconded by C. P. Hitchcock, to hold regular meetings on the first and third Monday of each month at 10:00 a.m. in the Auditor's Office at 215 Main Street. Special meetings are to be held as necessary upon proper notification.

Voice vote: Three ayes. Motion carried.

Appointment of Alternate Members to the Geauga County Budget Commission

Motion by C.P. Hitchcock, seconded by Charles E. Walder, to appoint the following alternate members to the Geauga County Budget Commission for the period August 1, 2024, through July 31, 2025, in the event of a member's absence:

Chief Deputy Auditor Ron Leyde, Chief Compliance Officer Kate Jacob, Chief Administrator Frank Antenucci, and Chief Deputy Manager of Fiscal, Real Estate and Appraisal Pam McMahan, – Alternates for County Auditor Charles E. Walder,

Chief Deputy Treasurer Caroline Mansfield and Deputy Treasurer Donna Borsi – Alternates for County Treasurer C.P. Hitchcock.

First Assistant Prosecutor Laura LaChapelle and Assistant Prosecutor Kristen Rine – Alternates for County Prosecutor James R. Flaiz.

Voice vote, Three ayes. Motion carried.

2025 Undivided Local Government and Undivided Local Government Revenue Assistance Funds

Villages/City	Total
Aquilla	18,115.77
Burton	29,372.24
Chardon City	68,546.09
Middlefield	43,070.15
South Russell	55,573.12
	214,677.37
Townships	
Auburn	82,151.55
Bainbridge	146,699.16
Burton	45,357.83
Chardon	60,905.54
Chester	116,708.18
Claridon	43,581.01
Hambden	62,764.11
Huntsburg	52,355.18
Middlefield	61,221.79
Montville	34,796.13
Munson	87,392.50
Newbury	68,566.52
Parkman	60,415.12
Russell	70,200.31
Thompson	36,900.88
Troy	43,376.66
	1,073,392.47
Geauga County	789,462.16
Total annual UDLG	2,077,532.00

It was moved by Charles E. Walder, seconded by James Flaiz, that:

WHEREAS, it is the duty of the Geauga County Budget Commission to approve the Undivided Local Government Fund for 2025 and:

WHEREAS, Ohio Revised Code 5747.53 and 5747.63 authorizes the apportionment of the Undivided Local Government Funds by an alternative method; and;

WHEREAS, the Board of County Commissioners and the majority of Board of Township Trustees and legislative authorities of Municipal Corporations have approved an alternate method of apportionment of said funds, presented under a revised formula dated May 25, 2021 and further revised June 15, 2021

THEREFORE, be it resolved, that the Geauga County Budget Commission does hereby adopt and certify the 2025 Undivided Local Government Funds in the total amount of \$2,077,532.00 and it is hereby apportioned as listed on the left.

**Per Ohio Department of Taxation July 2024 estimate*

Alternate methods remove the Commission’s discretion to withhold UDLG Funds from a taxing district. As such, this may be acted on by the Commission prior to the Annual Budget Hearings. The method must be voted on annually by the Commission by the first Monday in August per ORC 5747.53

Recognizing the requirement to comply with Ohio Revised Code sections 5705.29 and 5705.30 - Hunting Valley will not participate in the 2025 distribution of Geauga County’s UDLG distribution.

The allocation of distribution to be advertised.

Voice vote: Three ayes. Motion carried.

The budget staff was asked to look at the new law regarding reviewing the formula every 5 years.

Chief Deputy Leyde was asked to contact the Tax Commissioner to find out what happens to Aquilla Village’s distribution if the voters approve dissolving the district in November.

2025 Public Library Fund Distribution

Motion by James Flaiz, seconded by C. P. Hitchcock, to distribute the 2025 Public Library Fund money to the libraries and eligible park districts according to the funding formula submitted by the Geauga County Library and Burton Public Library.

The Public Library Fund was presented for certification and apportionment to the eligible entities.

**ITEMIZED REPORT ON DISTRIBUTION OF
ESTIMATED PUBLIC LIBRARY FUND
FOR Calendar Year 2025**

<u>Library/Subdivision</u>	<u>Amount</u>	<u>%Grand Total</u>
Geauga Library	\$3,518,717.77	84.63%
Burton Library	\$620,950.19	14.93%
Thompson Park	\$4,573.76	0.11%
Russell 1545 Park	\$4,573.76	0.11%
Russell Citizens Park	\$4,573.76	0.11%
Chester Park	\$4,573.76	0.11%
	\$4,157,963.00	100.00%

\$0.01 difference to be rotated between parks as needed to balance the monthly allotment of revenue.

Allocation based on most recent agreement between Geauga County Public Library and Burton Public Library dated April 16, 2019.

Voice vote: Three ayes. Motion carried.

2025 Tax Budget

Motion by C. P. Hitchcock, seconded by Charles E. Walder to use 98% collection rate for certifying revenue generated by Real Estate, UDLG, HB49 supplemental, and Library distribution monies in the preparation of the 2025 Tax budgets.

Voice vote: Three ayes. Motion carried.

2024/2025 School Amended Certificate

Chardon LSD – 2024/2025 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend Chardon 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 7/1/2024 Original Certificate	
General Fund	62,665,685.61	(52,361.39)	in the beginning balances - in taxes - in other source revenue
Special Revenue Funds	5,991,855.23	828,792.86	in the beginning balances - in taxes 270,062.37 in other source revenue
Debt Service	446,668.68	8,899.68	in the beginning balance
Capital Project Funds	2,832,297.76	421,535.76	in the beginning balances - in taxes - in other source revenue
Enterprise Funds	-	-	in the beginning balances - in other source revenue
Internal Service Funds	8,815,413.30	250,413.30	in the beginning balance - in other source revenue
Fiduciary Funds	174,703.73	39,703.73	in the beginning balances - in other source revenue
New Total – All Funds	80,926,624.31	1,767,046.31	
Net Change over original certificate		1,767,046.31	

**Appropriation form GCA-006 dated 8-5-2024 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Mr. Hitchcock exited the meeting to take a phone call.

2024 Amendments

Newbury Township– Amendment #3

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

General Fund

Increase Fund 1000 other source revenue 50.00 from, 167,975.00 to 168,025.00

Special Revenue Fund

Increase Fund 2031 Road and Bridge other source revenue 1,425.00 from, 0.00 to 1,425.00

Capital Project Fund

Increase Fund 4401 OPWC other source revenue 350,000.00, from 00.00 to 350,000.00

New General Fund Total:	\$1,463,380.95
New Special Revenue Fund Total:	\$5,521,115.75
Capital Project Fund Total:	\$1,151,254.34
New 2024 Certificate Total:	\$8,205,651.04

**Appropriation form GCA-006 dated 8/5/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Bainbridge Township– Amendment #7

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

Special Revenue Fund

Increase Fund 2911 EMA ARPA 1st Responder Grant Fund other source revenue 9,000.00 from, 5,989.56 to 14,989.56.

New Special Revenue Fund Total:	\$19,317,648.24
New 2024 Certificate Total:	\$28,061,360.01

**Appropriation form GCA-006 dated 8/5/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Chester Township– Amendment #5

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

Special Revenue Fund

Increase Fund 2282 Other Local Grants Fund other source revenue 5,000.00 from, 0.00 to 5,000.00.

New Special Revenue Fund Total:	\$12,169,401.64
New 2024 Certificate Total:	\$15,311,183.82

**Appropriation form GCA-006 dated 8/5/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Burton Township– Amendment #2

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

Capital Project Fund

Increase Fund 4401 Public OPWC other source revenue 100,000.00, from 0.00 to 100,000.00.

<u>New Capital Project Fund Total:</u>	<u>\$ 100,000.00</u>
New 2024 Certificate Total:	\$2,771,636.50

**Appropriation form GCA-006 dated 8/5/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Geauga Public Health Appropriation request:

Motion by James Flaiz, seconded by Charles E. Walder, to acknowledge the Appropriation Transfers as presented:

Appropriation Transfer

Fund #6011

From: Salaries, Medicare, Hosp. OPERS, & Workers Comp.	\$(67,093.00)
To: Contracted Services	\$ 67,093.00

Fund #6037

From: Salaries, Medicare, Hosp. OPERS, & Workers Comp.	\$(120,000.00)
To: Other	\$ 120,000.00

Voice Vote: Two ayes. Motion carried.

Treasurer Hitchcock returned to the meeting at 10:21am

Middlefield Village

Motion by C.P. Hitchcock, seconded Charles E. Walder, to accept Middlefield Village’s ordinance 24-139 to reduce collection of the 1.45 mill Ambulance & EMS levy to 0.00 mills for TY24CY25.

Voice vote: Three ayes. Motion carried

Auburn Township – Inside Millage Shift - Tabled

Motion by James Flaiz, seconded Charles E. Walder, to table Auburn Township’s resolution 2024-17 to shift inside millage as follows, effective January 1, 2025 - TY24CY25.

<u>General Fund</u>	From: 1.40 mills	To: 3.00 mills
<u>Road and Bridge Fund</u>	From: 1.60 mills	To: 0.00 mills

Voice vote: Three ayes. Motion carried

General Discussion:

Distribution of 2025 Tax Budgets for Local Government, Libraries, Parks, and Special Districts.
Total Budget submissions: 32

Budget Hearings have been advertised for the following dates:

Monday – August 19, 2024

Tuesday – August 20, 2024

Public Comment:

Sarah McGlone (LWV) asked for all revenue certificates to be sent to her. Additionally, she asked about the percentage increase from the revaluation last year for Hunting Valley. Lastly, she asked about how the refunds to Auburn Township residents will be handled. Mr. Walder explained that the residents will receive a check.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the August 5, 2024 regular meeting at 10:38 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission