

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, December 30, 2024 at 10:07 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

Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor and Manager Pam McMahan, Deputy Auditors Tammy Most, and Kristen Sinatra

Meeting was advertised: Regular Business

Virtual attendance was offered.

Prior Minutes

Motion by Charles Walder, seconded James Flaiz, to approve the minutes of the December 16, 2024 - Regular meeting.

Voice vote: Two ayes. Motion carried

2024/2025 School Amended Certificate

Cardinal Local School District 2024/2025 - Amendment #3

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

General Fund

Increase tax revenue 872,045.00, from 9,671,534.00 to 10,543,579.00

Decrease Other- other source revenue (833,458.61), from 1,654,455.32 to 820,996.71

Net Adjustment: \$38,586.39

Special Revenue Fund

Increase 516 Idea Part B other source revenue 10,046.86, from 343,019.42 to 353,066.25

Decrease #572 Expanding Opportunities other source revenue (7,912.45), from 579,695.85 to 571,783.40

Increase #590 Title IIA Teacher Quality other source revenue 34,092.37, from 143,110.12 to 177,202.49

Net Adjustment: \$36,226.78

Debt Service Funds

Increase Taxes 18,850.23, from 210,747.15 to 229,597.38

Decrease Transfer in Other source revenue (25,354), from 340,263.9 to 314,909.90

Net Adjustment: \$(6,503.77)

Enterprise Funds

Increase 013 Recreation Program other source revenue 12,500.00 from 72,500.00 to 85,500

Internal Service Fund

Decrease 014 Rotary Ace Charter other source revenue (150,000.00), from 250,000.00 to 100,000.00

General Fund Total:	\$20,627,208.52
Special Revenue Fund Total:	\$ 2,272,767.39
Debt Service Fund Total:	\$ 1,988,356.83
Enterprise Funds Total:	\$ 666,280.32
Internal Service Funds Total:	\$ 100,000.00
New 2024/2025 Certificate Total:	\$26,467,956.80

**Appropriation form GCA-006 dated 12/30/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Berkshire Local School District 2024/2025 - Amendment #4

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

Special Revenue Fund

Increase 401Auxiliary Funds other source revenue 9,018.22, from 19,204.80 to 28,223.02

Special Revenue Fund Total:	\$ 4,313,317.41
New 2024/2025 Certificate Total:	\$34,450,686.51

**Appropriation form GCA-006 dated 12/30/24 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

2024 Amendments

Middlefield Village – Amendment #2

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

General Fund

Increase Other – other source revenue 246,395.00, from 1,709,330.50 to 1955725.50

Special Revenue Funds

- Increase B04 Parks/Rec other source revenue 21,300.00, from 90,500.00 to 111,800.00
- Decrease B05 Ambulance Other- other source revenue (72,000.00) from 72,500.00 to 0.00
- Increase B08 Police Other- other source revenue 22,200.00, from 6,468.00 to 28,668.00
- Increase B11 Income Tax other source revenue 62,000, from 3,500,000.00 to 3,562,000.00
- Increase B30 OneOhio Opioid other source revenue 4,968.79, from 0.00 to 4,968.79

Net Adjustment: 38,468.79

Capital Project Funds

- Decrease D03 Equipment Replacement other source revenue (10,000.00), from 340,202.11 to 330,202.11
- Increase D09 Woodsong Water Looping other source revenue .03, from 8,035.30 to 8,035.33
- Increase D10 Utilities Cap. Imp. Other source revenue 158,000.00, from 30,000.00 to 188,000.00

Net Adjustment: \$148,000.03

Enterprise Funds

- Decrease E00 Refuse other source revenue (485.00), from 165,315.00 to 164,830.00.
- Increase E01 Water other source revenue 14,035.00, from 793,750.00 to 807,785.00
- Increase E02 Sewer other source revenue 30,000.00, from 845,000.00 to 875,000.00
- Increase E03 Economic Dev. other source revenue 6,800.00, from 25,200.00 to 32,000.00
- Increase E12 New Well other source revenue 220,000.00, from 810,000.00 to 1,030,000.00

Net Adjustment: \$270,350.00

New General Fund Total:	\$ 3,572,338.09
New Special Revenue Funds Total:	\$10,779,853.56
New Capital Project Funds Total:	\$ 1,764,840.96
New Enterprise Funds Total:	\$ 7,202,408.14
New 2024 Certificate Total:	\$23,490,634.79

**Appropriation form GCA-006 dated 12/30/2024 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried.

Troy Township Amendment #2

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

Special Revenue Funds

Increase #2111 Fire Fund Other-other source revenue 140,000.00, from 109,000.00 to 249,000.00. (Transfer from General Fund)

<u>New Special Revenue Funds Total:</u>	<u>\$2,306,664.61</u>
New 2024 Certificate Total	\$2,742,008.85

**Appropriation form GCA-006 dated 12/30/2024 does not exceed estimated revenue.*

Voice vote: Two ayes. Motion carried

Geauga Public Health (GPH) – Amendment #5

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

General Fund

Increase #6002 Other-other source revenue 20,000.00, from 1,563,286.62 to 1,583,286.62

Special Revenue Fund

Increase fund #6005 Food Service other source revenue 90,000.00, from 305,900.00 to 395,900.00.

Increase #6008 Infectious Waste other source revenue 5,000.00, from 15,750.00 to 20,750.00

Increase #6023 Sewage Treatment fund other source revenue 1,500.00, from 7//,200.00 to 489,700.00

Increase #6040 Injury Prevention Fund other source revenue 15,500.00, from 12,000.00 to 27,500.00

Increase #6041 Workforce Development other source revenue 100,000.00, from 150,000.00 to 250,000.00

Net Adjustment: \$212,000.00

New General Fund Total:	\$3,068,800.74
<u>New Special Revenue Fund Total:</u>	<u>\$5,095,184.74</u>
New 2024 Certificate Total:	\$8,163,985.48

Voice Vote: Two ayes. Motion carried.

Geauga Public Health Appropriation request:

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

Appropriation Transfers:

Fund #6023

From: Salaries, Medicare, Hosp. OPERS, & Workers Comp.	\$(469,666.00)
To: Transfer Out	\$ 469,666.00

Appropriations: Unchanged

Fund #6037

From: Salaries, Medicare, Hosp. OPERS, & Workers Comp.	\$(274,979.00)
To: Transfer Out	\$ 274,979.00

Appropriations: Unchanged

Voice Vote: Two ayes. Motion carried.

Geauga County – Amendment #13

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

Special Revenue Funds

Decrease #2069 Workforce Investment other source revenue (117,848.80), from 520,000.00 to 402,151.20

Decrease #2102 Community Dev./ Demolition & Site Revitalize other source revenue (1,030,624.00), from 1,359,250.57 to 328,626.57

Net Adjustment: \$(1,148,472.80)

Enterprise Funds

Decrease #5017 Storm Water Cypress Pond other source revenue (311.59) from 1,600.00 to 1,288.41

Decrease #5018 Strom Water Coldwater Reserve other source revenue (2,300.00), from 2,300.00 to 0.00

Decrease #5019 Strom Water Huntington Ridge other source revenue (1,000.00), from 1,000.00 to 0.00.

Net Adjustment: \$(3,611.59)

New Special Revenue Fund Total:	\$128,377,966.47
New Enterprise Fund Total:	\$ 15,158,318.93
New 2024 Certificate Total:	\$239,686,982.12

Voice vote: Two ayes. Motion carried.

Christopher P. Hitchcock arrived at 10:18am

Other Business:

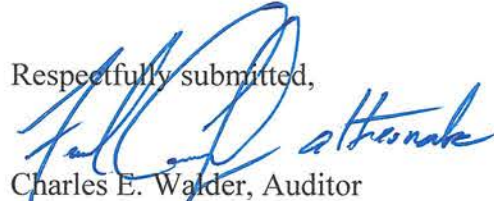
Mr. Walder felt he wanted to mention those districts who mitigated revenue this year in response to the revaluation from last year. Those districts are: Bainbridge Township, South Russell Village, Burton Township, Russell Township, Chester Township, Munson Township, and Middlefield Village. Mr. Walder agreed to draft a letter to send to those districts to acknowledge their efforts.

Public Comment:

Representative from Geauga LWV requested the revenue certificates that were approved.

Being no further business to conduct, C. P. Hitchcock moved to adjourn the December 30, 2024 Special meeting at 10:22 a.m.

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission


James Flaiz