



Budget Commission Special Meeting – February 28, 2024

Meeting Details: The Geauga County Budget Commission met in Special Session on Wednesday, February 28, 2024 at 9:00am in Suites A333-334 of the Geauga County Office Building at 12611 Ravenwood Drive, Chardon, Ohio. This meeting was in person with a virtual option via MS Teams.

Meeting Attendance: Prosecutor Jim Flaiz, Treasurer Chris Hitchcock, and Auditor Chuck Walder.

Staff Attendance: Assistant Prosecuting Attorney Kristen Rine, Chief Deputy Auditor Ron Leyde, Deputy Auditors Tammy Most and Kristen Sinatra, Fiscal Office Manager Pam McMahan, and Chief Compliance Officer Kate Jacob (virtual).

County Staff: Geauga County Budget and Finance Manager Adrian Gorton (virtual and later in person) and Mike Dorka, Automatic Data Processing (ADP).

School District Representatives:

- John Stoddard, Berkshire Local School District (LSD) Superintendent
- Beth McCaffrey, Berkshire LSD Treasurer
- Jaime Berman, Berkshire LSD Assistant to the Treasurer
- John Manfredi, Berkshire LSD School Board President
- Jody Miller, Berkshire LSD School Board Vice President
- Richard A. Markwardt, West Geauga LSD Superintendent
- Karen Pavlat, West Geauga LSD Treasurer
- William Beers, West Geauga LSD School Board Vice President
- Pam Claypool, West Geauga LSD School Board Member
- Deb Armbruster, Chardon LSD Treasurer
- Seth Cales, Kenston LSD Treasurer

Members of the Public:

- Former Chardon Board of Education Member Madelon Horvath
- Newbury Township Trustee Dave Lair
- Other unidentified members of the public
- This LWV Geauga Observer

The meeting was called to order at 9:01am.

Minutes: N/A

Geauga County 2024-2025 School Budget Hearings - Day 2

Observer Note: In a change from prior years, the Budget Commission conducted the School Budget Hearings on two separate days. This report summarizes the hearings conducted on February 28, 2024,

which were for Berkshire and West Geauga Schools. Kenston, Cardinal, and Chardon Schools had their hearings on February 27, 2024, and they are detailed in a separate Observer Report that is available [here](#).

- **Legal Overview**

Prosecutor Flaiz began with a brief legal overview of the Budget Commission's duties when reviewing budgets and levying of taxes. He noted that many attendees heard this presentation the day before, but he still needed to go through it quickly again. He said that all tax levies must be "properly authorized" (R.C. 5705.31) and "clearly required" (R.C. 5705.341, ¶18). The meaning of these terms has been fleshed out by case law. Properly authorized means "whether the funds are budgeted for the appropriate purpose as voted on by the electorate" as well as "whether a taxing authority or taxing unit had the power to impose the tax, and that the enactment of the measure imposing the tax was in compliance with statutory requirements." Clearly required refers to "whether the tax will generate more funds than shown to be needed within the budget of the taxing authority or taxing unit" as well as "whether a tax increase serves no function other than to increase the amount of budget surplus." Mr. Flaiz emphasized that it is not the function of the Budget Commission to evaluate the desirability of a particular program, saying this is up to the school boards. He explained that the job of the Budget Commission is to examine whether or not "excessive taxation" is occurring by determining "...do you have more money and are you getting more money than you need?"

- **Berkshire Local School District Budget Hearing**

Auditor Chuck Walder provided a presentation on Berkshire and its budget. Highlights include:

- Property values in the Berkshire School District increased by about \$121.7 million in the 2023 revaluation (reval). This increase was 30.8% on average.
- Total property value in the Berkshire School District is approximately \$513.8 million.
- Berkshire received an inside millage tax revenue increase of \$547,789 due to the reval, of which \$0 was returned to taxpayers.
- Berkshire was below the 20 mill floor, resulting in a revenue adjustment (increased tax collection) of \$1,538,576. **Observer Note: The 20 mill floor means that all Ohio School Districts are guaranteed at least 20 mills of funding by law. If a school district's funding level drops below the 20 mill floor, a property tax increase (i.e., increased collection of existing levies) is instituted by the State for residents of those districts to get funding back up to the required level. The State uses inside millage (not including any inside millage that is shifted to a Permanent Improvement (PI) fund) and current expense levies in its 20 mill floor calculations; emergency levies, PI levies, inside millage shifted to PI funds, special levies, and bond funds are not considered in the 20 mill floor calculations.**
- Berkshire received a total increase in tax dollars of approximately \$2.1 million when the 20 mill floor adjustment and the inside millage windfall are combined
- There were 1,311 Berkshire students in 2022-2023, 72 more than in 2018-2019.
- Berkshire is 9th in the County in effective school taxation rate. **Observer Note: Effective taxation rate, or effective millage, refers to converting the total tax millage to today's dollars. The value of a mill generally increases over time, but, for any given tax levy, [Ohio House Bill 920](#) requires the value of a mill to be fixed at whatever it was when**

the levy was originally approved by voters. All 10 public school districts within (Berkshire, Cardinal, Chardon, Kenston and West Geauga) or touching (Chagrin Falls, Kirtland, Madison, Menton and Riverside) Geauga County were considered in the effective taxation rate rankings presented by Mr. Walder.

- Using the general fund numbers to be certified in the 2024-2025 budget:
 - The estimated amount of cash as a percentage of expenses is 19.7%.
 - There is \$16,571 in revenue per student.
 - There is \$16,152 in expenses per student.
 - There is \$3,184 in cash carryover per student.
- Using all funds combined numbers to be certified in the 2024-2025 budget:
 - The estimated amount of cash as a percentage of expenses is 25.1%.
 - There is \$19,577 in revenue per student.
 - There is \$18,857 in expenses per student.
 - There is \$4,726 in cash carryover per student.

General Discussion

- Mr. Walder noted that Berkshire's revenue per student is higher than expenses per student, which he said was "very healthy." He also said that there were no anomalies in Berkshire's budget.
- Treasurer Hitchcock encouraged the district to keep their actual cash balances close to the estimates they provided. He directed the following comment to Berkshire Superintendent John Stoddard: "I hope that your board had a very lengthy conversation about giving back some of this money. I wish you had given back something. That you are receiving two million bucks without a vote of the people, I find unacceptable. And any effort would have been appropriate, because it's the taxpayers that support the school, not inflation."
- Mr. Flaiz said he was "curious" about what Berkshire's ending cash balance for 2023-2024 will be and commented that "I have a strong feeling it'll be more than the \$1.8 million" that the district had estimated. He noted that Berkshire is at the 20 mill floor because part of their revenue is from income tax that was approved by the voters. **Observer Note: Berkshire residents pay 1% tax on their earned income that goes to the school district.** He referred to Berkshire as "a very well funded district to be at the floor, but I think there's a reasonable explanation for that (the income tax). I don't think it's because you've structured your levies in a way to kind of get these windfalls."
- Mr. Flaiz wanted to know what Berkshire is planning to do with the \$2.1 million it received due to its inside millage windfall and 20 mill floor adjustment. Berkshire Treasurer McCaffrey said that Berkshire's new building is included in the estimated tax revenue the district will receive, but since it is actually tax-exempt, she estimated \$340,000 of the district's estimated tax revenue will not be received. She also spoke about the large increase in the number of students who are identified as having special needs, particularly among preschoolers that will be entering kindergarten soon. She said that this will make expenses significantly higher than anticipated. Mr. Stoddard shared that the district will be starting its own preschool program for students with special needs next year, but currently these students are being sent out of the district for preschool. This costs \$35,000 per student according to Ms. McCaffrey.

Budget Approval:

The Budget Commissioners unanimously voted to approve Berkshire's 2024-2025 budget as follows:

Observer Note: Berkshire's five-year, 2.5 Mill Permanent Improvement Levy will be on the March 19, 2024 ballot for renewal. If passed by the voters, it will yield \$414,000 a year. However, since passage is not certain, the Budget Commission did not include its millage and revenue in the approved budget at this time. The affected information is marked with an asterisk (*) below.

- General Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$ 3,624,090.00
 - Estimated 2024/2025 Revenue: \$21,724,386.00
 - Estimated 2024/2025 Expenses \$21,174,626.42
 - Estimated 6/30/2025 Cash Balance: \$ 4,173,849.58
- Permanent Improvement Levy Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$ 78,953.42
 - Estimated 2024/2025 Revenue*: \$ 277,245.58
 - Estimated 2024/2025 Expenses \$ 550,313.00
 - Estimated 6/30/2025 Cash Balance*: \$ - 194,114.00
- Bond Levy Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$ 215,278.65
 - Estimated 2024/2025 Revenue: \$ 1,309,240.00
 - Estimated 2024/2025 Expenses \$ 1,219,215.28
 - Estimated 6/30/2025 Cash Balance: \$ 305,303.37
- Total Estimated Millage for Tax Year 2024 (2025 Collection) = 54.10 Mills, comprised of:
 - 4.50 Mills Inside General Fund
 - 45.30 Mills Outside (Voted) General Fund
 - 0.00 Permanent Improvement Levy*
 - 2.60 Bond Levy
 - 1.70 Burton Public Library
- Estimated 2024/2025 resources were certified as: \$25,348,476.00 in the general fund, \$2,564,524.00 in special revenue funds, \$1,524,518.65 in debt service funds, \$376,199.00 in capital project funds, \$535,000.00 in enterprise funds, \$452,500.00 in internal service funds, and \$115,000.00 in fiduciary funds for a total of \$30,916,217.65.
- **Legal Overview**

Mr. Flaiz gave his legal overview of the Budget Commission's duties when reviewing budgets and levying of taxes again for the benefit of members of the public arriving after his earlier presentation. Much of the information he presented was the same as described earlier in this document. Of importance to the Budget Commission's ultimate decision regarding West Geauga's budget, Mr. Flaiz stressed that tax dollars collected for a levy can only be used for the purpose approved by the voters, and the Budget Commission's job is to make sure that occurs. He talked in some detail about the [2014 Sanborn v. Hamilton City Budget Commission](#) Ohio Supreme Court decision, in which taxpayers sued the local Budget Commission for approving a shift of some of their school district's inside millage to permanent improvement. This caused the

district to drop below the 20 mill floor, which resulted in a tax increase. The Ohio Supreme Court's decision agreed with the taxpayers that the Budget Commission should not have approved the inside millage shift that gave the school district a "windfall of money" because the district's 78% cash carryover relative to expenses indicated it wasn't needed. Mr. Flaiz said that the Sanborn decision "...didn't give us any clear guidance on (exactly) how much money is too much money, but they indicated that 78% was too much money."

- **West Geauga Local School District Budget Hearing**

Mr. Walder provided a presentation on West Geauga and its budget. Highlights include:

- Property values in the West Geauga (West G) School District increased by about \$290.6 million in the 2023 revaluation (reval). This increase was 33.3% on average.
- Total property value in the West G School District is approximately \$1.24 billion.
- West G received an inside millage tax revenue increase of \$1,307,637 due to the reval, of which \$1 million was returned to taxpayers by reducing collection on the district's 5.8 Mill Emergency Levy. Mr. Walder said that he wanted to "personally commend" West G for being the only school district in Geauga County and indeed the only district in the State to return any of its inside millage windfall. Mr. Walder noted that when the decision to give back the \$1 million was made, "...none of us really understood or appreciated what the floor adjustment would do, primarily because we don't calculate that, the State does."
- West G was below the 20 mill floor, resulting in a revenue adjustment (increased tax collection) of \$4,555,323. **Observer Note: Information on how the State does its 20 Mill floor calculation is available above in the Berkshire hearing section.**
- West G received a total increase in tax dollars of approximately \$4.9 million when the 20 mill floor adjustment and the inside millage windfall are added together and the \$1 million given back to taxpayers is subtracted.
- There were 2,045 West G students in 2022-2023, 230 more than in 2018-2019. **Observer Note: The Newbury Local School District became a part of West G during the 2020-2021 school year, and this influx of students accounts for much if not all of West G's increase in the number of students.**
- West G is 8th out of the 10 districts in/bordering the County in effective school taxation rate.
- Using the general and emergency levy funds combined numbers to be certified in the 2024-2025 budget:
Observer Note: The general and emergency levies are combined because that is how the State of Ohio typically presents this information since emergency levies usually fund operating expenses.
 - The estimated amount of cash as a percentage of expenses is 80.0%.
 - There is \$18,870 in revenue per student.
 - There is \$17,852 in expenses per student.
 - There is \$14,277 in cash carryover per student.
- Using all funds combined numbers to be certified in the 2024-2025 budget:
 - The estimated amount of cash as a percentage of expenses is 69.8%.
 - There is \$21,315 in revenue per student.
 - There is \$21,048 in expenses per student.
 - There is \$14,684 in cash carryover per student.

Observer Note: The general and emergency levy funds combined and all funds combined numbers were calculated/presented by Auditor Walder before the Budget Commission's decision in this meeting to reduce the district's levy collection (more details about this below). Presumably, the resulting reduction of about \$2.28 million in revenue has changed these numbers somewhat.

General Discussion

- Mr. Walder began by noting that West G did not provide details on emergency levy expenditures, and West G Treasurer Pavlat responded that emergency levy funds are used for salaries. He also observed that West G's general and emergency funds combined revenue exceeds expenses by more than \$2 million in the 2024/2025 budget submission.
- Mr. Hitchcock mentioned that PI fund estimated revenue is increasing by over 200% from the previous year, which Ms. Pavlat said was due to \$2 million being transferred to that fund for the building of a water filtration plant.
- Mr. Hitchcock asked if there was a levy on the ballot for new facilities. Ms. Pavlat replied that the West G School Board has not approved a levy at this time, but they are in the process of identifying a plan to move from four buildings to two, consolidating grades K-5 in one building and grades 6-12 in another. Mr. Hitchcock inquired if an architect had been hired for the project yet, and Ms. Pavlat said no, though she noted an architect worked with the district to develop its master facility plan. He said "I'm concerned about cash hoarding" and noted that the general fund 2024/2025 ending cash balance is \$29 million. Mr. Hitchcock said that the new facilities project is not imminent since no levy is on the ballot and no architect has been hired. Therefore, he voiced the opinion that "a lot of that anticipated excess cash balance of \$29 million dollars has got to go back to the taxpayers right now." Ms. Pavlat said that the district has a great deal of deferred maintenance and permanent improvement to do, including the water filtration plant, \$600,000 for new middle school doors and windows, \$600,000 for generators for security, \$400,00 for a technology hub, and \$1 million to replace the field turf. Ms. Pavlat said many of these items were put off until the district identified whether the middle school or the high school should be kept and renovated and added "...now that the middle school has been selected, a lot of those renovation dollars will go there." Mr. Hitchcock asked if the master plan was completed and Ms. Pavlat said that the "idea" of it was complete and estimated middle school total renovation costs are about \$30 million, with about \$13-14 million of it coming in the next five years.
- Mr. Hitchcock said "West Geauga has an embarrassing amount of excess cash" and estimated as much as \$12 million of its tax revenue could be given back to taxpayers and the district's cash as a percentage of expenses would still be about 60%. He stated that he was "...laser-focused on reducing this excessive cash balance. If it's going to be used for a school building or the master plan, that's fine. But it's not being proposed. It's not on the ballot. You haven't hired an architect. It's just out there. Talking about it. Everybody loves to hold cash, in case we need it. You have not yet made that step, or the board has not yet made that step, to say this is what we're going to do. In the meantime, you keep hoarding even more money." Some discussion of how the percentages were calculated ensued, and it was determined that a \$12 million reduction would drop the cash as percentage of expenses somewhat lower than 60%, though no exact numbers were provided.

- Superintendent Markwardt noted that the Newbury acquisition significantly increased West G's revenue while reducing taxpayer burden. Ms. Pavlat specified that Newbury residents pay 14 mills less in school taxes and residents of West Geauga pay 2 mills less in school taxes due to the merger. Dr. Markwardt also said that the district will only get 5% of the funding for the new facilities from the State, which he said means that "...if the board does decide to put a bond issue on the ballot, the lift for the taxpayers of West Geauga will be significant, and much of what we do in order to provide a two-school campus will have to be locally funded with some of the monies that we currently have available." He commented that an architect to design the buildings cannot be hired until the board decides "if and when it's going to place a bond issue on the ballot to pursue, to realize the master plan."
- Mr. Walder said that he has "...some consternation with using accrued cash to pay for a significant capital improvement like a new building," and this is because "basically then people are being taxed for future benefit, and they could move before that benefit is derived." He added that he thought that large projects like building initiatives should be decided by voters: "The democratic way is to give people the ability of weighing in, whether they want it and they're willing to pay for it or not. I don't think we should just take it from them."
- Mr. Flaiz said that he and Assistant Prosecuting Attorney Rine did "a deep dive" on West Geauga to determine how the district ended up below the 20 mill floor despite West G having "so much money." He said there were two areas of concern. First, West G's estimated cash as a percentage of expenses being 80% while the district was also below the 20 mill floor means they have too much money according to the Sanborn decision (described earlier in this report). Second, Mr. Flaiz stated that he and Ms. Rine examined West Geauga's levy history going back to 1961, and they found that everything the district has put on the ballot since 1992 was either an emergency levy or a PI levy, neither of which are a part of the 20 mill calculation. He said this is why the district is below the floor.
- Mr. Flaiz said that emergency levy funds are required to be used for either 1) emergency requirements of the district or 2) avoiding an operating deficit, and the West G Board chose the first reason in their Resolutions for both of their current emergency levies. The first current West G emergency levy originally passed in 2003 and was most recently renewed in 2016 at 5.8 mills for 10 years; this amounts to \$3.7 million a year. The other current emergency levy was initially approved by voters in 2005 and was most recently renewed in 2019 at 3.5 mills for 10 years; this brings in \$2.35 million a year. Mr. Flaiz opined that the West G board "made a grave error" putting the emergency levies up for renewal in 2016 and 2019, because "...there's the issue of, was it an emergency then? I'm having trouble seeing that there was an emergency then, when they were renewed for 10 years.... I don't think there was. I don't think the numbers show that there was an emergency." He noted that since 2019, West G's cash carryover has approximately doubled and asked "...how can you have \$29 million of cash and have an emergency?" He also stated that "...if you're not spending the (emergency levy) money on an emergency, then you can't collect that money. That's not my opinion, or their (the other Budget Commissioners') opinion, that's what the law requires." Mr. Flaiz asked Ms. Rine if she agreed with that assessment, and she concurred.
- Ms. Rine stated that Budget Commissions are required to be "...reviewing every tax levy as to need and as to whether it's properly authorized" each year.
- Ms. Pavlat reminded the Budget Commission about the \$1 million it gave back to

taxpayers, and Mr. Walder noted that the amount of West G's 20 mill windfall was not known until late in 2023. Dr. Markwardt said that the Newbury territory transfer in 2020 occurred after both emergency levies were renewed. He said that he knew it was a rhetorical question, but still had to ask "...what incentive is there for school districts to consolidate to achieve economies of scale" when the resulting increased revenue may be taken from them? He pointed out that the absorption of Newbury only heightened the need for new facilities and that the district has worked to reduce expenses by reducing the number of teachers in the district.

- Mr. Flaiz commented that, since there is no emergency, perhaps the district shouldn't get any emergency levy funds; however, he thought that this would be "...a pretty punitive result." He proposed suspending the 2016, 5.8 mill emergency levy, which would give back \$3.7 million to taxpayers. Mr. Flaiz noted that \$3.7 million when added to the \$1 million West G already gave back "eliminates the 20 mill floor windfall."
- Mr. Walder countered that if revenue is reduced by more than \$2 million, "...theoretically, they go into emergency because their revenue now is less than their expenditures." There was a great deal of discussion about whether or not this would be the case. Mr. Flaiz said that, while his proposal would create a \$1.7 million deficit in the 2024/2025 budget, the district still has \$29 million at their disposal in the bank with which to cover the deficit.
- Mr. Hitchcock reiterated his opinion stating: "We need to be aware these are taxpayers' monies, not the school's. And the wonderful idea that we're going to build the master plan, that's wonderful. Get a levy on the ballot and you can keep some of that money. Until then the money is going back to the taxpayers." He went on to say that "whatever is necessary to operate the school is on you. It's our responsibility to represent the taxpayers, and the taxpayers, I believe, have been hornswoggled with the word emergency. As soon as you say emergency, 'Oh my God. We need to help the schools.' It's not an emergency." Dr. Markwardt responded that he thought that opinion was an "...underestimate of the intelligence of the electorate." Mr. Hitchcock also said he didn't realize that the Budget Commission had to evaluate emergency levies annually as to whether or not there is in fact still an emergency. At various points in the ensuing discussion, the other Budget Commission members also said they were unaware of this fact previously.
- After some discussion, it was determined that West G had given its \$1 million back to the taxpayers from its 2016 emergency levy funds. Mr. Walder explained that therefore this levy is only producing \$2.7 million dollars a year, not the \$3.7 million Mr. Flaiz mentioned earlier in his levy suspension proposal.
- Mr. Walder then posited that suspending West G's 2019, 3.5 mill emergency levy that collects \$2.35 million annually instead would be "...less severe and drastic but delivers the same message." He said that he prefers "...the least severe and still legally compliant" approach and again noted that West G mitigated their inside tax millage increase when no other Ohio school district did. Mr. Walder praised how "cooperative" the district has been and said "...this has been the most civil dialogue I can imagine."
- Mr. Walder decided that "...since no one can actually articulate what an emergency is when you declare emergency, I would believe if you are in deficit spending, you are in an emergency. So that's about \$2 million. As soon as we get the \$2 million mark, you're deficit spending according to this budget.... So my argument is, anything more severe than \$2 million (in levy reduction), I have a problem with." He ultimately proposed suspending \$2 million in collections from either of West G's emergency levies.

- Mr. Flaiz stated that "...based upon my reading of the law, you're not in an emergency. That's what the voters approved the funds for, and I think we would be justified in suspending collection of both emergency levies." He also said that "...the Budget Commission is legally required to suspend one of the emergency levies."
- There was much back and forth at this point about how much should be suspended. In the end, Mr. Flaiz revised his earlier proposal and advocated suspending the 2019, 3.5 mill levy that collects \$2.35 million a year in its entirety. He said that the West G Board "...can either accept this, or they can take us to court" and also pointed out "...taxpayers can sue us for not doing this" like what happened in the Sanborn case.
- It was determined that, at 95% collection, the 3.5 mill levy brings in approximately \$2.28 million a year. It was estimated that losing this \$2.28 million in tax revenue would result in a deficit of about \$180,000 in the West G 2024/2025 budget. Mr. Flaiz noted that the district still has its \$29 million carryover in the bank as well.
- Mr. Hitchcock observed that West G's estimated expenses have been higher than their actual expenses for the last eight years. Therefore, it is possible that the levy suspension would result in a lower amount of deficit spending than estimated, or even no deficit spending at all.
- Ms. Pavlat asked if a Budget Commission has ever reduced an emergency levy before. Ms. Rine said yes, this happened to a school district in Middletown. She also commented that she only knows about cases that resulted in litigation, so there may be other instances that didn't end up in court. Ms. Pavlat also asked if West G still has to give back their \$1 million inside millage windfall if their levy is reduced, and Mr. Flaiz responded that they did because "...that ship sailed."
- Mr. Flaiz said that he would "...strongly encourage you to talk to your board and look at restructuring these levies." He also offered to work with the district to come up with strategies on how to do this.
- The Budget Commissioners continued to debate about what West G's levy suspension should be for some time, with Mr. Hitchcock in favor of suspending both emergency levies, Mr. Flaiz in favor of suspension of just the \$2.28 million levy, and Mr. Walder in favor of suspending \$2 million or less.
- Ultimately, Mr. Flaiz made a motion to approve the West G budget with the suspension of the 3.5 mil emergency levy. Mr. Hitchcock said: "Jim has brought to our attention that these emergency levies needed to be evaluated and compared to your cash balance. I think both need to go, and that's \$6 million. That would have been my motion. I have not made that motion for a host of reasons. But at the same time, I want to honor that the school has been willing to recognize they did not deserve all of the taxpayers' money and gave back a million bucks. That is a big deal." He then seconded the motion.
- Mr. Walder then noted that they needed to open up public comment before voting.

Public Comment

The only commenter was Newbury Township Trustee Dave Lair. He said that he wanted to "...express to the board, I'm very impressed with the care that you've put into these deliberations."

Budget Approval:

The Budget Commissioners voted to approve West Geauga's 2024-2025 budget with the

suspension of the 3.5 mill emergency levy. Prosecutor Flaiz and Treasurer Hitchcock voted in favor, while Auditor Walder abstained. Mr. Walder said this was due to his close work with the district that he believes resulted in West G's decision to mitigate \$1 million of its inside millage windfall.

The West Geauga 2024-2025 budget was approved as follows:

- General Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$27,114,659.00
 - Estimated 2024/2025 Revenue: \$33,138,723.00
 - Estimated 2024/2025 Expenses \$31,057,797.00
 - Estimated 6/30/2025 Cash Balance: \$29,195,585.00
- Emergency Levy Fund Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$ 0.00
 - Estimated 2024/2025 Revenue: \$ 3,151,544.00
 - Estimated 2024/2025 Expenses \$ 5,449,654.00
 - Estimated 6/30/2025 Cash Balance: \$ - 2,298,110.00
- Permanent Improvement Fund
 - Estimated 7/1/2024 Unencumbered Cash Balance: \$ 1,384,526.00
 - Estimated 2024/2025 Revenue: \$ 2,216,306.00
 - Estimated 2024/2025 Expenses \$ 3,500,000.00
 - Estimated 6/30/2025 Cash Balance: \$ 100,832.00
- Total Estimated Millage for Tax Year 2024 (2025 Collection) = 46.28 Mills, comprised of:
 - 3.50 Mills Inside General Fund
 - 1.00 Mills Inside Permanent Improvement
 - 38.80 Mills Outside (Voted) General Fund
 - 2.98 Mills Emergency Levies
- Estimated 2024/2025 resources were certified as: \$60,503,382.00 in the general fund, \$5,005,744.00 in special revenue funds, \$3,900,832.00 in capital project funds, \$1,450,012.00 in enterprise funds, \$220,000.00 in internal service funds, and \$243,000.00 in fiduciary funds for a total of \$71,322,970.00.

After the two School Budget Hearings, the Budget Commission conducted Regular Business as detailed below.

The following Revenue Certifications were approved:

- **Hambden Township** - Amendment #1. \$1,051,603.36 in the general fund, \$3,138,506.32 in special revenue funds, and \$318,082.01 in capital project funds for a total of \$4,508,191.69. Temporary appropriations do not exceed revenue.

Hambden's amendment certified the beginning balances for 2024.

- **Clairdon Township** - Amendment #1. \$951,140.59 in the general fund and \$1,585,796.27 in special revenue funds for a total of \$2,536,936.86. Temporary appropriations do not exceed revenue.

Clairdon's amendment certified the beginning balances for 2024.

- **Geauga County-** Amendment #3. \$54,612,226.17 in the general fund, \$123,411,245.24 in special revenue funds, \$5,572,596.38 in debt service funds, \$1,256,502.32 in special assessment funds, \$28,703,581.61 in capital project funds, \$16,543,131.34 in enterprise funds, \$1,439,886.67 in internal service funds, and \$4,138,083.61 in fiduciary funds for a total of \$235,677,253.34.

Geauga County's amendment reflected three decertifications in Common Pleas funds amounting to a revenue reduction of \$117,240. Mr. Gorton stated that this was done to consolidate the community corrections funds.

Other Business:

- The Regular Budget Commission Meeting scheduled for Monday, March 4 was canceled.
- Deputy Auditor Sinatra noted that three parks (not specified), five political subdivisions (not specified), and the East Geauga Fire District had yet to certify their 2024 beginning balances.

Public Comment

- This observer requested and received copies of all available revenue certifications, presentation slides and handouts, and sign-in sheets from both the February 27 and 28 Budget Commission meetings.

The meeting was adjourned at approximately 11:47am.

Next Meeting: Special Meeting for the Levied Departments Budget Reviews and Regular Business on Monday, March 18, 2024, at 10:00 am in the Auditor's Appraisal Conference Room, 231 Main Street, Chardon, Ohio.

Observer: Sarah McGlone

Reviewer: Gail Roussey

Editor: Anne Ondrey

Submitted: 3/7/24

The League of Women Voters of Geauga is a 501(c)(3) nonpartisan political organization that encourages informed and active participation in government, works to increase understanding of major public policy issues, and influences public policy through education and advocacy. They do not support or oppose individual candidates or parties. Learn more about the LWVG at www.lwvgeauga.org.