

**Commissioners' Journal**  
**June 22, 2023**

*The Geauga County Board of Commissioners met in session on June 22, 2023 at 9:30 a.m. in the Commissioners' Offices located at 12611 Ravenwood Drive, Room B303 in Chardon, Ohio.*

*It is declared and determined that all formal actions of the Board of County Commissioners concerning and relating to the adoption of all resolutions that were adopted in this meeting, and that all deliberations of the Board of County Commissioners that resulted in such formal action were open to the public and were in compliance with all legal requirements, including section 121.22 of the Ohio Revised Code.*

*The President of the Board, Ralph Spidalieri opened the meeting at 9:32 a.m. by leading the Board and audience in reciting the Pledge of Allegiance.*

*Commissioner Dvorak read the following prayer:*

*A prayer for strength*

*Our Father,*

*Sometimes the cares of the day seem to multiply, while the blessings fade so quickly*

*Our bodies grow tired and our minds even more tired*

*Jesus, help us*

*Give us strength, you've promised in your word*

*Give us the power to take the next step*

*Give us your grace...for we know that in our weaknesses*

*Your strength is revealed.*

*May we receive it today*

*Amen*

**COMMISSIONERS OFFICE - COUNTY ADMINISTRATOR'S REPORT**

*Clerk, Christine Blair reported on the items approved by the County Administrator on June 16, 2023 for the Commissioners' Office that included to Approve and execute the Agreement with Community Church of Chesterland for use of the Geauga County Parking Lots located at 100 Short Court Street for staff and volunteers and the East Park Street for general public parking during the Geauga Pride event on Saturday, June 17, 2023 and on June 20, 2023 for the Department on Aging approved an unpaid medical leave of absence for Kristen Bibby, Social Services Worker for the period June 7, 2023 (payroll #12) through July 28, 2023 (payroll #16), for hours not covered by accrued sick and vacation leave; approved and executed the Agreements for the 2023 Senior Farm Market Program to provide fresh fruits and vegetables to eligible Geauga County Seniors, Age 60 and over for the period June 1, 2023 through October 31, 2023 that included: Jon Taylor – Burton Floral, Raymond Byler – D & S Produce, Bart Alcorn - Eddy's Fruit Farm, Patterson Fruit Farms, Incorporated d.b.a. Patterson Fruit Farm, Sage's Apples and Kristen Sirna – Sirna's Farm and Market; and for the Department of Water Resources approved hiring Douglas Breach to the position of Part-time Maintenance Worker (#2330-1) to be effective June 26, 2023 at the rate of \$20.44 per hour with a one-year probationary period. This offer of employment is contingent upon the successful completion of the required pre-employment conditions; as authorized by Resolution #23-003 under the direction and supervision of the County Commissioners that was approved January 5, 2023 pursuant to O.R.C. 305.30.*

**APPROVE FINANCIALS**

*Budget and Finance Manager Adrian Gorton explained the financials for today as including Supplemental De-Appropriations from Transit in preparation of them shutting down their Geauga County financial operations and transferring them to Laketran, Cash transfer to Court Technology for the remainder of their supplemental request for 2023 to cover payroll increases, a Cash transfer out of the General Fund to the Sheriff for the local match on VAWA Grant #2022-WF-VA2-8214 (\$994.87 drop from 2022), a Then and Now for the Common Pleas Court to Marc L. Stolarsky Law LLC for appointed counsel fees that were not previously encumbered, Travel requests for the County Engineer's Office and Juvenile Court, a payment for the Engineer's Office to Grade Line Incorporated for Drainage Improvements to Washington Street in the amount of \$55,263.95, a payment for the Juvenile / Probate Court to Swift LT Consulting, LLC for a special projects expenditure for security computers, cameras and video equipment for the Court in the amount of \$90,072.54, and a payment for Water Resources to Cleveland Division of Water for bulk water purchases in the amount of \$55,422.60.*

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*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute Resolution #23-113 itemizing the financials for the meeting of June 22, 2023.

<i>Roll Call Vote:</i>	Commissioner Lennon	Aye
	Commissioner Dvorak	Aye
	Commissioner Spidalieri	Aye

COMMISSIONERS' OFFICE – SERVICE AGREEMENT – MAXIMUS US SERVICES, INCORPORATED – COUNTY'S CENTRAL SERVICES COST ALLOCATION PLAN

Mr. Gorton asked the Board to approve the agreement with Maximus US Services for the County central services cost allocation.

*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve and authorize the President of the Board to execute the Service Agreement with Maximus US Services, Incorporated for services rendered in the development of the County's Central Services Cost Allocation Plan for the period June 13, 2023 through February 28, 2024 in the amount of \$13,000.00 with the option of two additional mutually agreed one-year extensions in the amount of \$13,000.00 per year.

<i>Roll Call Vote:</i>	Commissioner Lennon	Aye
	Commissioner Dvorak	Aye
	Commissioner Spidalieri	Aye

COMMISSIONERS' OFFICE – PAYMENT PROCESSING SERVICE AGREEMENT – CATALIS PAYMENTS, LLC – FINANCIAL TRANSACTION DEVICES

Mr. Gorton asked the Board to execute the payment processing service agreement with Catalis Payments for financial transaction devices for county expenses. Mr. Gorton noted that this was the second of three agreements.

*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute the Payment Processing Service Agreement with Catalis Payments, LLC to provide Financial Transaction Devices for County expenses owed to County Officials / Offices in accordance with O.R.C. 301.28 for a period of five years, effective June 22, 2023.

<i>Roll Call Vote:</i>	Commissioner Lennon	Aye
	Commissioner Dvorak	Aye
	Commissioner Spidalieri	Aye

COMMON PLEAS / ADULT PROBATION – OHIO DEPARTMENT OF REHABILITATION AND CORRECTION, COMMUNITY CORRECTIONS GRANT AGREEMENT – FY2024/2025 COMMUNITY CORRECTIONS GRANT – COMMUNITY CORRECTIONS AND TARGETED COMMUNITY ALTERNATIVES TO PRISON

Court Administrative Assistant Debbi Dudek asked the Board to approve and execute the Ohio Department of Rehabilitation and Correction, Community Corrections Grant Agreement for FY2024-2025, noting that this is combined grant for TCAP and Non-Residential Felony programs with no local match.

*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute the Ohio Department of Rehabilitation and Correction, Community Corrections Grant Agreement for FY2024/2025 Community Corrections Act 2.0 Grant (Exhibit A) – Community Based Corrections and Targeted Community Alternatives to Prison (T-CAP) Grant (Exhibit B) – Non-Residential Felony Programs, for the period July 1, 2023 through June 30, 2025 in the amount of \$518,503.00 (\$234,480.00 - Community Based Corrections (\$54,600.00 Pre-Sentence Investigation, \$55,072.00 Pre-Trial Release, \$124,808.00 for Standard Probation) and \$284,023.00 T-CAP), pursuant to O.R.C. 5149.38 with no local match.

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Roll Call Vote:           Commissioner Lennon           Aye  
                                  Commissioner Dvorak           Aye  
                                  Commissioner Spidalieri       Aye

DEPARTMENT ON AGING – 2023 SENIOR FARMER’S MARKET NUTRITION PROGRAM DISTRIBUTION AGENT AGREEMENT – WESTERN RESERVE AREA AGENCY ON AGING

Director Jessica Boalt explained that Ms. Blair mentioned the farm market, which is the local levy farm market which is used to supplement the Federal program. Ms. Boalt asked the Board to approve the Federal Farm Market program that Geauga County was award 163 coupon sets for seniors that meet the income qualification requirements. Commissioner Spidalieri inquired about the amount, to which Ms. Boalt noted she didn’t have the dollar amount, however it is at or below 185% of the Federal poverty level.

Motion:                   by Commissioner Lennon, seconded by Commissioner Dvorak to approve and authorize the President of the Board to execute the 2023 Senior Farmers’ Market Nutrition Program Distribution Agent Agreement between Western Reserve Area Agency on Aging and Geauga County Department on Aging to distribute 163 coupon sets (valued at \$50.00 per coupon set) in the amount of \$8,150.00 to Geauga County Seniors Age 60 and over that qualify to be used at local farm market stands through November 30, 2023.

Roll Call Vote:           Commissioner Lennon           Aye  
                                  Commissioner Dvorak           Aye  
                                  Commissioner Spidalieri       Aye

ARCHIVES AND RECORDS CENTER (COMMISSIONERS’ OFFICE) – CONTRACT MAINTENANCE FORM #1 – INCREASE CONTRACT – SHRED-RITE, LLC

Archives Supervisor Clair Wilson asked the Board to approve an increase in the contract agreement with Shred-Rite, noting that we have been doing more shredding then before and anticipate doing additional shredding. Ms. Wilson explained that there was a shredding held on the square in April, and they did receive funding from the Solid Waste Grant.

Motion:                   by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute Contract Maintenance Form #1 increasing the Contract Agreement with Shred-Rite, LLC for additional shredding services in the amount of \$2,000.00.

Roll Call Vote:           Commissioner Lennon           Aye  
                                  Commissioner Dvorak           Aye  
                                  Commissioner Spidalieri       Aye

DEPARTMENT OF WATER RESOURCES -CONTRACT CHANGE ORDER #1 – INCREASE CONTRACT – WORKMAN INDUSTRIAL SERVICES, INCORPORATED

Fiscal and Personnel Specialist Kathleen Miller asked the Board to approve a change order for an increase of \$15,000.00 for a service contract with Workman Industrial Services for additional work needed this year.

Motion:                   by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute Contract Change Order #1, increasing the Contract with Workman Industrial Services, Incorporated for additional emergency rehabilitation and improvements as needed at various wastewater locations in the amount of \$15,000.00 for a new not to exceed amount of \$30,000.00.

Roll Call Vote:           Commissioner Lennon           Aye  
                                  Commissioner Dvorak           Aye  
                                  Commissioner Spidalieri       Aye

DEPARTMENT OF WATER RESOURCES – SERVICE CONTRACT AGREEMENT – GOODYEAR TIRE AND RUBBER COMPANY

Ms. Miller asked the Board to approve a service contract with Goodyear Tire and Rubber Company to allow them to come on site to do repairs as needed.

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*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve and execute the service Contract Agreement with Goodyear Tire and Rubber Company to perform On-site Tire Repairs, as needed at various locations within the department for a one-year period, effective June 22, 2023 in an amount not to exceed \$10,000.00.

<i>Roll Call Vote:</i>	<i>Commissioner Lennon</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>
	<i>Commissioner Spidalieri</i>	<i>Aye</i>

DEPARTMENT OF WATER RESOURCES – ACCEPT RESIGNATION OF DIRECTOR, STEVEN OLUIC

*Ms. Miller asked the Board to accept the resignation of Dr. Oluic.*

*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to accept the resignation of Director, Steven Oluic to be effective July 8, 2023.

<i>Roll Call Vote:</i>	<i>Commissioner Lennon</i>	<i>Aye</i>
	<i>Commissioner Dvorak</i>	<i>Aye</i>
	<i>Commissioner Spidalieri</i>	<i>Aye</i>

LAKE GEAUGA RECOVERY CENTER

*President and CEO Melanie Blasko for the Lake Geauga Recovery Centers provided a report to the Board and started by thanking the Commissioners for their continued support. Ms. Blasko explained that after consulting with their staff they agree that they are still being impacted by COVID and lower numbers in the jail and briefly went over the report regarding those receiving treatment in the jail treatment program, six month follow up after completion, the after care programs, including residential treatment. Commissioner Lennon is always impressed about the numbers of completion in our programs. Ms. Blasko explained the variety of participation in the programs. Commissioner Spidalieri asked about the amount of funding they receive from the Board of Mental Health and Recovery, to which Ms. Blasko stated it was \$66,000.00 but prior to last year it had been \$60,000.00 for many years.*

*Ms. Blasko explained that they have hired more staff in the Chardon office and people are tripping over each and instead of getting a bigger location they would like to find another location in the southern part of the County to allow for more access to the residents.*

*Charles Tong explained that last year the Board increased the amount of funding and they are respectfully asking for the same amount again this year of \$46,358.00. Mr. Tong stated that they are asking for a one-time request for nine months as they look for a new space and hire a front office person for the new location. Mr. Tong stated that the requested amount is \$67,236.00 and includes the office space and utilities and salary for the included for the front office person for Full-time at \$16.00 an hour. Mr. Spidalieri inquired about the numbers for services, to which Ms. Blasko stated that those numbers are for the Jail Treatment Program, they are asking for assistance with their out patient services. Mr. Spidalieri asked for the numbers on the program, which Ms. Blasko explained that they are not in the report as the Board doesn't typically fund that program. Mr. Lennon inquired about if the Opioid funds could be used for this. There was discussion about the Chardon location and instead of finding another location and hiring another person, move to a larger facility that is centrally located to meet the needs instead adding the additional expenses of another location and staff. Mr. Spidalieri explained that it needs to be looked at, that he feels we can do more with less. Mr. Lennon expressed that he would like to explore the possibility of using the Opioid funding and more about the plan they have for the two locations. Ms. Blasko explained that they are just asking for startup because once they get started, they will be billing for the services and self-sustain from there. The average number of clients is between 250-280 a year due to size and number of counselors, but they are limited due to size but could have the ability to service more residents.*

*Motion:* by Commissioner Lennon, seconded by Commissioner Dvorak to approve the support payment for the Jail Treatment Program for Lake Geauga Recovery Services in the amount of \$46,358.00.

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*Roll Call Vote:*      *Commissioner Lennon*      *Aye*  
                                 *Commissioner Dvorak*      *Aye*  
                                 *Commissioner Spidalieri*      *Aye*

COMMISSIONERS' OFFICE – PUBLIC HEARING – 2024 TAX BUDGET

*Motion:*      *by Commissioner Lennon, seconded by Commissioner Dvorak to waive the reading of the legal notice.*

*Roll Call Vote:*      *Commissioner Lennon*      *Aye*  
                                 *Commissioner Dvorak*      *Aye*  
                                 *Commissioner Spidalieri*      *Aye*

*Mr. Spidalieri opened the Public Hearing at 10:10 a.m. Mr. Gorton thanked everyone involved in the effort with the budget and went over the following information regarding the 2024 Tax Budget.*



# Geauga County 2024 Tax Budget

Public Hearing  
June 22, 2023

Gerry Morgan, County Administrator  
Deborah Ashburn, Senior Fiscal Specialist  
Adrian Gorton, Budget & Finance Manager



## Geauga County 2024 Tax Budget Overview

Total 2024 Tax Budget - \$139M

General Fund Budget - \$43.6M  
(- Operational Transfers totaling almost \$4.8M = \$38.8M)

General Fund Requests - \$46M

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*Mr. Gorton explained that the total 2024 Tax Budget is \$139 Million, approximately \$13 Million or 9% more than the 2023 Adopted Budget due in large part to the Children Services Fund setting aside funds for the building of a new youth center next year. This accounts for \$6 Million of the increase. Another \$2.2 Million from Metzenbaum which has increased its Transfers Out account in order to cover increases in its Medicaid waiver match obligations. Out of the remaining \$5 Million increase, just over \$4 Million is in the General Fund. The other \$1 Million worth of increases are scattered across various funds in smaller amounts. Revenue throughout the County has increased to cover most of the rise in expenses, but not entirely as the expenses for Job and Family Services and Metzenbaum can be considered surplus spending.*

*The General Fund portion is \$43.6 Million. The General Fund increased by almost \$4.2 Million in the 2024 Tax Budget versus what was adopted as the permanent appropriations for 2023 back in December. Almost half of the increase (\$1.7 Million) is due to payroll account increases in the Sheriff's office. Some of the other reasons for these extra expenses are an increase in the Board of Elections payroll and supplies budgets in preparation for a presidential election cycle, increases in maintenance costs due to temporarily maintaining two campuses and ADP payroll account increases. We will break down the General Fund expenses a little further into the presentation.*

*Operational transfers cover items like emergency transfers, 9-1-1 funding, 800 MHz radios, Court Technology, capital projects, debt service grant matches, public assistance, family first, community development and reimbursements.*

*Mr. Gorton continued to explain that the \$2.4 Million of requests that have yet to be funded, are as follows:*

*\$100K is associated with personnel related expenses all of which were requested by the Maintenance Department*

*\$1.3 Million were equipment requests (\$840K was requested by the Sheriff - \$369K for six replacement patrol vehicles, \$275K for replacement taser batteries and cartridges, \$196K for replacement lockers and bunk beds, \$355K from Maintenance for new tractors and vehicles, \$105K from Elections for a new ballot transport vehicle and high speed letter opener, \$30K from the Building Department for a replacement inspection SUV and \$50K from Maintenance for additional grounds services and electrical utility payments.*

*There are also about \$1 Million in requests from outside the General Fund that are awaiting funding. This includes about \$350K for ADP in the computer equipment improvements fund for various equipment including a Meraki Gateway, server cabinets, cabling upgrades in the Annex, BMC Helix IT Service Management Software, additional cloud storage, water leak detection system and a new equipment transport vehicle. Mr. Gorton noted that there was no pricing breakdown for these items was given, just a lump sum), \$260K from Court Technology for a new Jworks case management system and \$450K from the Sheriff's Office to add another channel to the 800 MHz communications system. As this year progresses, we will assess our ability to fund these later, either in whole or in part, or make them a priority for the Supplemental next year.*



## Gauga County 2024 Tax Budget Revenue Overview

**2024 General Fund Revenue: \$41.1M**

**Increase from 2023: \$4.6M**

(2023 Adopted Budget vs 2024 Tax Budget)

**Revenue sources changed from 2023 Budget amounts:**

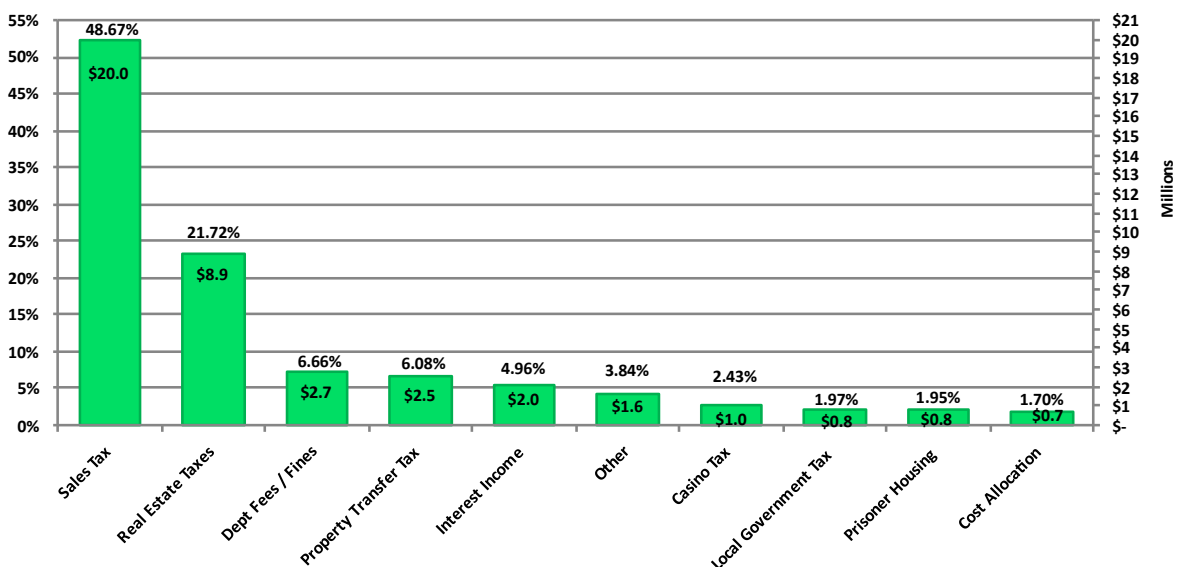
- Increases- Sales Tax \$3M, Property Tax \$100K, Interest \$1.5M, Fees \$100k over 2023 levels.
- Decreases– None.

Overall revenue continues to trend up. Mortgage rates are at their highest level since 2000, high construction costs due to inflation, a persistent tight supply of existing homes on the market and an expected collection rate of 98% for 2024, as determined by the Budget Commission, reflects in a relatively flat property tax collection next year. Sales tax continues to exceed projections and will be increased again in 2024. This time by \$3 Million. Interest rates are expected to remain high next year which has led the Treasurer to increase the income expected from the County's investments by almost \$1.5 Million. Several fees went up by nominal amounts but there were no budgeted decreases in revenue.



## Geauga County 2024 Tax Budget General Fund Revenue

2024 General Fund Revenue by Source



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Senior Fiscal Specialist Deborah Ashburn explained that this shows a breakdown of the sources of revenue received into the General Fund. Ms. Ashburn stated there are ten categories. Sales tax continues to be the #1 funding source for the General Fund – almost half of all General Fund revenue is from Sales Tax.

Ms. Ashburn continued by stating that Property Taxes are the second largest source, making up a little less than 22% of the General Fund revenue. Together these two taxes make up 70% of the General Fund revenue. (\$28.9 Million of the total \$41.1 Million).

Sales Tax, 48.67%, \$20,000,000.00

Real Estate Taxes, 21.72%, \$8,926,641.00

Dept Fees / Fines, 6.66%, \$2,735,646.00 – fees for services charged by departments

Property Transfer Tax, 6.08%, \$2,500,000.00 – fees charged when property deed is transferred to new owner

Interest Income, 4.96%, \$2,040,000.00 – Revenue received on investments – UP 3.35% , or about \$1.5 million over last year

Other, 3.84%, \$1,579,830.00 – includes Rent, Gas Well, Reimbursements, Misc Grants and Auction Proceeds

Casino Tax, 2.43%, \$1,000,000.00 – tax on gross earnings – counties receive 51% by population

Local Government Tax, 1.97%, \$807,997.00 – Revenue sharing funding distributed by State

Prisoner Housing, 1.95%, \$800,000.00 – Revenue generated from housing inmates

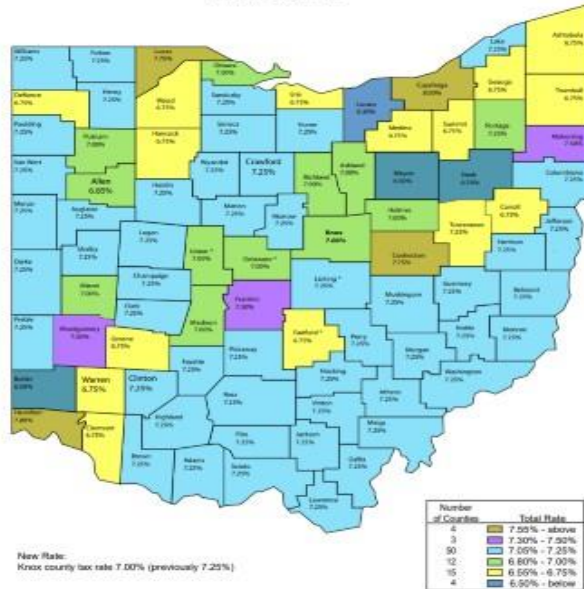
Cost Allocation, 1.7%, \$700,000.00 – chargeback to departments outside of General Fund for services provided

Total 100.00% - \$41,090,114.00



## Geauga County 2024 Tax Budget General Fund Revenue

Total State and Local Sales Tax Rates,  
by County,  
Effective July 2023



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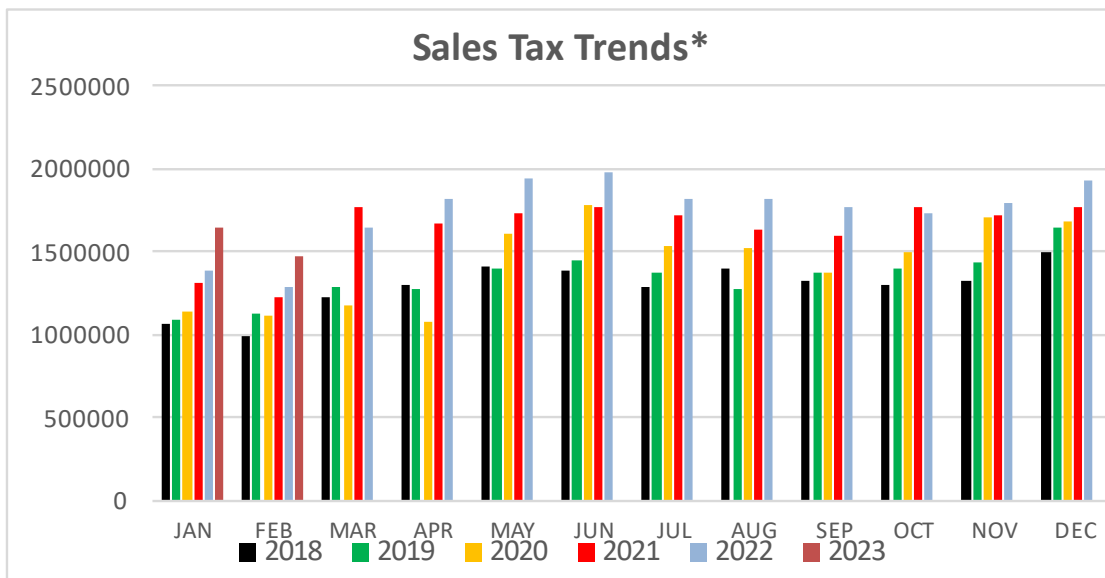
Sales tax was first imposed on the state of Ohio in 1934 at a rate of 3%, it was originally expected to be temporary, lasting one year, but soon after became permanently adopted. By 1949 sales tax was the principal source of revenue for the state. This chart indicates the sales tax rate for each county in Ohio. The majority of the counties, represented in light blue, have a sales tax rate of 7.25%, the county with the highest tax rate is Cuyahoga County at 8.00 % with Lucas, Hamilton and Coshocton counties following close behind. The 26 counties represented by either green or yellow range between 6.75% and 7.0 %. The three purple counties sit at 7.5% and the four counties, represented in the dark blue, remain at the lowest rate of 6.5%.

There were no changes in Ohio Sales Tax effective for this year.

The sales tax rate in Geauga County is 6.75%, the county receives only 1% of the sales tax collected while the state receives the other 5.75%.



## Geauga County 2024 Tax Budget Sales Tax Revenue History



\*Illustrates the actual month that sales tax dollars were generated.

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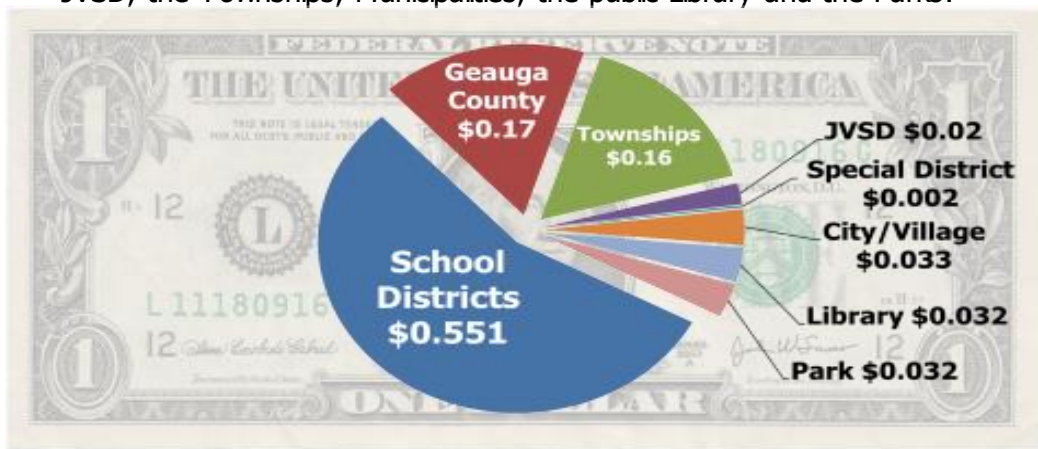


Ms. Ashburn stated that this chart shows the overall gradual increase in sales tax revenue since 2018. There is a 3-month delay in receiving sales tax revenue from the state. The numbers were just received for March and are a little over 1.7 million, which was an increase of about 75,000 over March 2022. If you look at the Jan – Feb bars, the rust colored shows were we are this year and that it is still trending higher.



## Geauga County 2024 Tax Budget Property Tax Overview

For every \$1.00 of property tax paid by a homeowner in Geauga County on the average **\$0.17 is used to fund County programs**. The remaining almost \$0.83 cents funds the local school districts, including JVSD, the Townships, Municipalities, the public Library and the Parks.



Source– Geauga County Auditor's Office

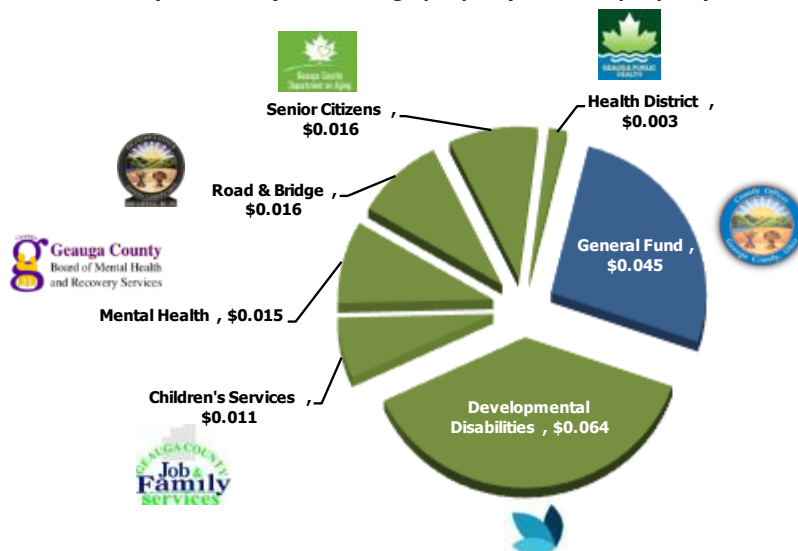
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This slide shows on average how \$1.00 of property tax money is used. Currently on average 17 cents of each dollar are used to fund the county programs. The remaining 83 cents funds the local school districts, including JVSD, the Townships, the Municipalities, the public library and the parks.



## Geauga County 2024 Tax Budget Property Tax Allocation

The \$0.17 County Portion of the average property owner's property tax is allocated as follows:



Green slices denote funding derived from local levies.

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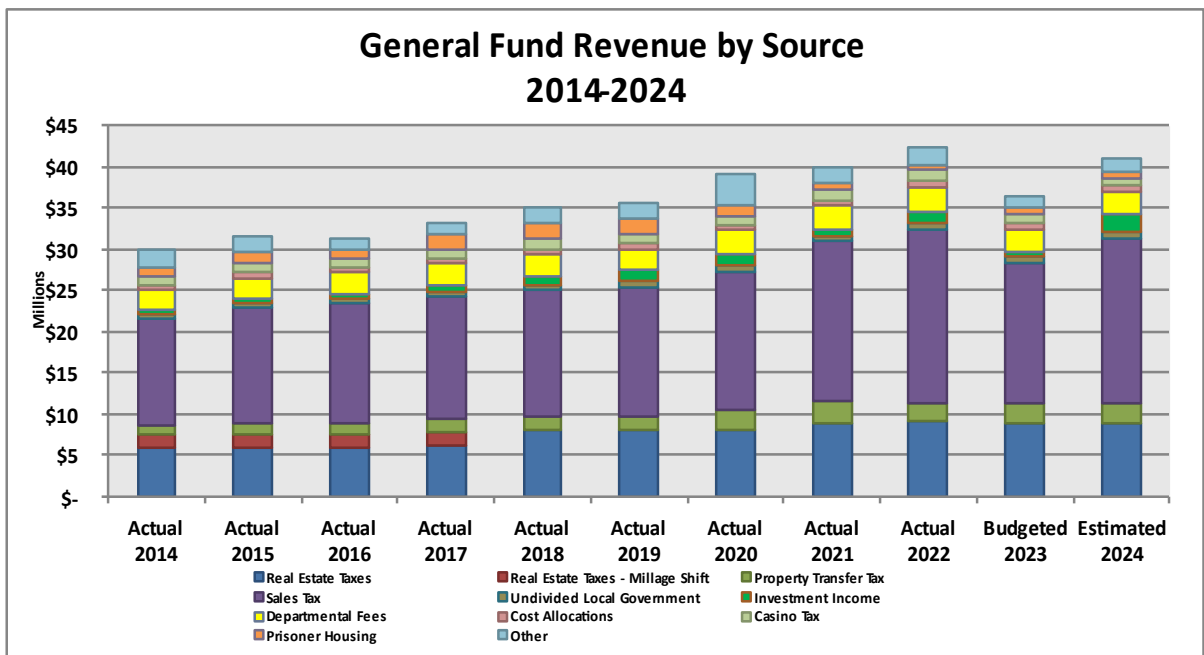
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*Ms. Ashburn stated that the 17 cents that funds county programs is allocated by the chart above. Of the 17 cents, 4.5 cents is allocated to the General Fund for the operations of the county. With the exception of the General Fund, all the other slices of this funding pie chart are supported by levies that were voted on and approved by County residents.*

*The breakdown of the 17 cents includes the General Fund - 0.045, Developmental Disabilities - 0.064, Children's Services - 0.011, Mental Health - 0.015, Road and Bridge - 0.016, Senior Citizens - 0.016 and Health District - 0.003.*



## Geauga County 2024 Tax Budget General Fund Revenue History



*Mr. Gorton explained that as you can see here, we like to budget our revenues conservatively. This helps to control expenses and protects the County from surprises. The largest increases that you can see here are the investment income in the bright green color and also the sales tax in purple.*



## Geauga County 2024 Tax Budget Available Resources History

Changes to Available Resources 2020-2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2024 Estimated
Unencumbered Carryover Balance	\$9.5	\$11.3	\$7.9	\$9.7	\$8.5
Calendar Year Revenue	\$39.3	\$40.1	\$42.4	\$36.5	\$41.1
Total Resources	\$48.8	\$51.4	\$50.3	\$46.2	\$49.6
Increase to Calendar Year Revenue					\$4.6

*Like prior years, conservative carryover estimates are being utilized. For budgeting purposes, an \$8.5 Million carryover is being utilized. With the need to provide General Fund cash for many county projects the unencumbered balances will likely be minimalized over the next couple of years. This shows an increase of \$4.6 million over 2023.*



## Geauga County 2024 Tax Budget Expense Overview

2024 General Fund Operating Expenses:	\$38.8M
Decrease Net of Transfers:	(\$300K) 1%
(2023 Amended Budget vs 2024 Tax Budget)	

### Key Assumptions in 2024 General Fund Tax Budget

- 3% wage increase for 2024 (5% for 2023)
- No increase budgeted for County portion of hospitalization
  - 2020 – 1.6% Decrease
  - 2021 – 0.1% Decrease
  - 2022 – 0.6% Increase
  - 2023 – 2.3% Increase
  - 2024 – No budgeted change in premiums
- All 2024 Tax Budgets were initialized at their 2023 Adopted Budget levels

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*Although, for the reasons stated earlier, the 2024 Tax Budget is about \$4.2 Million more than the 2023 Adopted Budget, once you take out all the transfer accounts from 2023 and 2024 the 2024 Tax Budget is actually a little lower than the 2023 amended budget by \$300,000.00.*

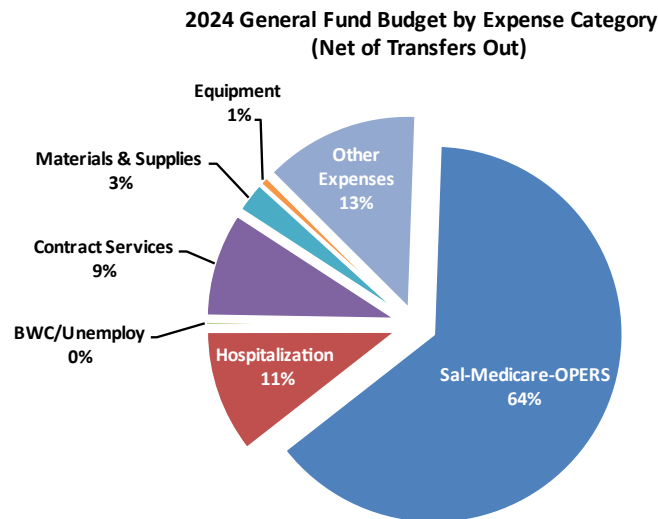
*The Commissioners generously approved a 5% wage increase in May for 2023 and then a 3% increase for 2024.*

*This year the County has budgeted for no increase in the County portion of hospitalization. For 2023 we did see an increase in insurance costs with the costs increasing by about 2.3% and a nominal increase in 2022 of 0.6%. Employee co-insurance payments saw a 1.3% increase in 2023. The previous two years we actually had decreases in our premiums of 1.6% in 2020 and 0.1% in 2021. Any increase or decrease that will be used for the permanent appropriations will be determined once the renewal for next year has been revealed. This number and how it is divided up is still subject to change.*

*This year for the budget we opted to initialize it using the 2023 Adopted Budget numbers. This eliminated the extra appropriations associated with prior year carryover encumbrances. This hopefully gave everyone a clearer picture of what their actual budgets should be instead of them being artificially high due to the inclusion of prior year activity. This continues our efforts to try and reduce the amount of unused appropriations in the expense budget. Over the last few years the General Fund and the County as a whole use only 90% of appropriations. This continues to make budgeting difficult when you have \$4.0 Million + of appropriations in the budget that realistically will go unused. Although there are many reasons why this padding of the budget happens, many of which are outside of the departments ability to control, we need to try and do a better job of controlling it.*



## Geauga County 2024 Tax Budget General Fund Expenses



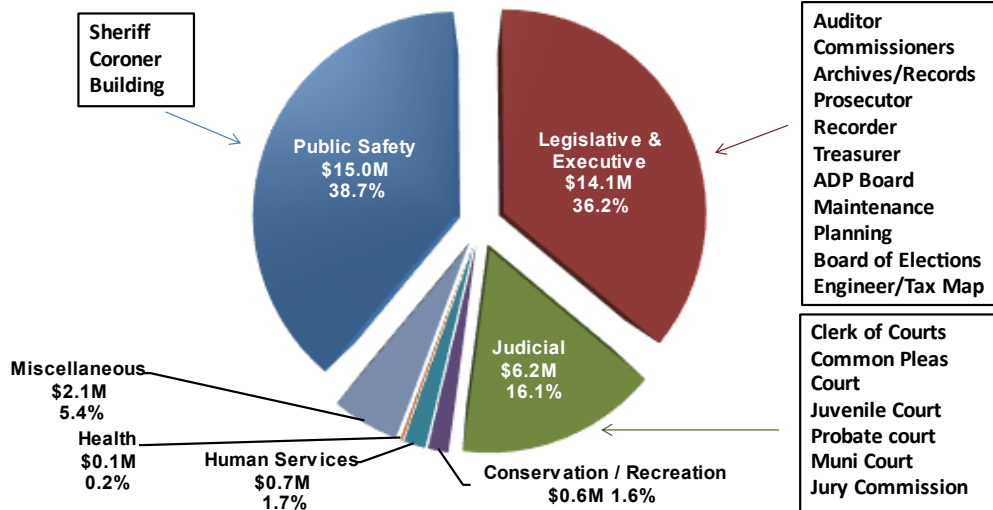
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Mr. Gorton explained the General Fund expenses by expense category, stating that the General Fund expenses are predominantly Personnel related. 75% of the expenses are related to Salaries, Benefits and Hospitalization. Salaries, Medicare and OPERS increased in the General Fund by a little over \$2.5 Million in the 2024 Tax Budget versus what was approved in the permanent appropriations for this year. Wage and staffing increases are mainly responsible for year to year payroll fluctuations. Some departments that experienced notable increases are as follows: 56% of the increase was due to additional payroll in the Sheriff's office that is part of their bargaining agreement as well as an increase in overall staffing levels showing 12 additional employees between June 2022 and June 2023 (\$1.4M), AD P personnel costs increased due to internal promotions, additional hiring showing 5 additional employees between June of 2022 and June of 2023 and one budgeted vacant position for 2024 (\$250K), Board of Elections due to Presidential Election staffing needs (\$183K), Maintenance due to several advertised but as of yet vacant positions plus maintaining two campuses (\$170K) Prosecutor's Office (\$136K) and the Commissioners office due to an increase in staffing, noting the new positions at Archives (\$128K). The other \$200K is scattered throughout the remaining payroll accounts in the General Fund. Other expenses include but are not limited to legal fees, utilities, fuel, travel and training and advertising. Other expenses are dropping by about 7.6% from this year or about \$419K. Contract services include items like building and grounds maintenance, cleaning and security. It is dropping by about \$603K or about 15% from 2023. Material and Supplies is also reduced in 2024 by almost \$133K or 12%. The equipment line is at 1% of the budget between Other and Materials and Supplies and includes miscellaneous equipment requests for a number of General Fund departments.



## Geauga County 2024 Tax Budget General Fund Expenses

**2024 General Fund Operating Expenses by Category**



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*This chart shows the split of the General Fund Spending (less Operating Transfers out)*

*38.72% of the budget goes to Public Safety, which is the Sheriff, Coroner and Building Department, 36.2% of the budget goes to Legislative and Executive, which is the other Elected Officials including Auditor, Treasurer, Prosecutor, Commissioners, Recorder as well as Board of Elections, ADP Board, Planning and Maintenance, Judicial makes up almost 16.1% of the budget and includes the Courts and Public Defender*

*The remaining categories are small, Conservation and Recreation is OSU Extension and Soil and Water which is about 1.6% of the budget, Human Services is the Veteran's Service Commission which is 1.7% of the budget, Health is the Bureau for Children with Medical Handicaps requirement that the county fund .1 mill to treat handicapped children in the County*

*Major Miscellaneous items include the Portage Geauga Juvenile Detention Center at \$463,000.00, Annual Insurance Liability at \$425,000.00, Youth Center Funding at \$416,000.00, Postage is about \$180,000.00, Legal fees including Appointed Counsel is \$135,000.00 and Court of Appeals at \$60,000.00.*



## Geauga County 2024 Tax Budget General Fund Expenses

General Fund Operating Expenses (Net of Transfers Out)		
\$'s in Millions		
Category	2023	2024
Public Safety	\$14.5	\$15.0
Legislative & Executive	\$14.6	\$14.1
Judicial	\$6.4	\$6.2
Conservation / Recreation	\$0.5	\$0.6
Human Services	\$0.7	\$0.7
Health	\$0.1	\$0.1
Miscellaneous	\$2.4	\$2.1
<b>Total</b>	<b>\$39.1</b>	<b>\$38.8</b>

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## Geauga County 2024 Tax Budget Fund Balances and Purpose

\$2.3M – Department on Aging – Levy funding. Has to be used for senior services. Aging will be transferring funds to help build a new Chardon Senior Center.

\$1.8M – Senior Center Construction Fund – Money from sale of current Senior Center. Will be used in conjunction with funds from the department to build new. Currently in architectural phase.

\$17.7M – American Rescue Plan Fund – \$10M will be used for Courthouse project, \$6M for McFarland WWTP, \$560K for County Water System and \$486K for sewer tiens. \$650K currently unallocated may be used in a variety of other projects.

\$2.2M – County Facility Bond Retirement – Saving for future debt payments or potentially paying the debt down and refinancing at one of the call periods.

\$4.4M – Building Improvement Fund – Will be used to improve County buildings on Chardon Square. Currently in architectural phase.

\$7.6M – Capital Reserve Funds Phases 1 & 2 – Phase 1 nearing completion. Money will be transitioned to Phase 2 which is currently in the architectural phase.

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*Mr. Gorton briefly discussed the different funds with balances and what they are for.*



## Geauga County 2024 Tax Budget Future Planning

- Evaluating the status of various properties as we try to consolidate more of our operations.
- Investing in County Buildings to ensure safe and convenient services for County Residents without shackling them with more debt.
- Minimize the growth of government in Geauga County and encourage the prosperity of our residents.
- Investing more time and energy in what the people of this County care about and less in what they do not.

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## Geauga County 2024 Tax Budget Questions

Thank you for your attention

## Questions ?

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*Sheriff Scott Hildenbrand explained that the Sheriff's Office has only added two employees in the last year, the school resource officer that the school pays for the and the second is the officer at the front desk downstairs of the new office building. Sheriff Hildenbrand wanted it to be clear that they have not added twelve new deputies.*

*A resident asked if the senior center was going to be a whole new building or if they were renovating the location at 470 Center Street, to which Mr. Gorton expressed that the location at 470 had some work done but was a temporary place until a new facility could be built.*

*Mr. Dvorak asked if there was any bump in revenue in casino revenue from the State allowing sport gambling, to which Mr. Gorton stated that they are above what they budgeted, but not a huge bump, adding that he is not sure if one sport is more conducive to others. The sales tax has a three month delay, so we aren't sure how we will see that, added that it comes quarterly.*

*Gail Roussey with the League of Women Voters asked a question about the county buildings on the square, not the Courthouse is under a review, to which Mr. Gorton stated that the architect is in the process of designing the Courthouse, the Department on Aging and potential buildings for remodel, which is Phase II and is part of the \$15 million settlement with the City of Chardon on the square.*

*Diane Jones inquired about another item on the agenda, #4 for Financial Transaction Devices to which Mr. Gorton explained that we have been accepting payment by credit card, and we are working with three companies for handling those payments. There is a process that must be followed under the ORC. It was discussed that they charge a convenience fee which they pass on to the consumer.*

*With no further questions, the Public Hearing was closed at 10:52 a.m.*

### ACKNOWLEDGEMENTS

- a) A weekly report filed by the County Dog Warden of all dogs seized, impounded, redeemed or destroyed for the week ending May 31, 2023 as required by O.R.C. 955.12.*
- b) A monthly report filed by the Geauga County Sheriff's Office of an account of expenses for the Inmate meals for the month ending May 2023.*
- c) A monthly report filed by the Geauga County Sheriff's Office of an account of expenses for the Prisoner Transport for the month ending May 2023 as required by O.R.C. 325.07.*
- d) The Monthly Inventory Report, Consolidated Investment Portfolio and Obligations and Securities monthly reports filed by the Treasurer's Office for Geauga County for the Month of May 2023 pursuant to ORC 135.35(L).*

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OTHER

*The Board reviewed upcoming events.*

MEETINGS

- Mon., 6/26 Family First Council 1:30 p.m. Mental Health and Recovery Services*
- Tue., 6/27 Investment Advisory Board meeting, 9:15 a.m. Room B303 Meeting Room, 12611 Ravenwood Drive, Chardon*
- Tue. 6/27 The Commissioners will hold regular session at 9:30 a.m.*
- Tue., 6/27 Portage Geauga Juvenile Detention Center Board of Directors Meeting, 11:00 a.m. at 12611 Ravenwood Drive, Room B303, Chardon*
- Tue., 6/27 Geauga Trumbull Solid Waste Management District, Board of Directors meeting, 1:30 p.m. 12611 Ravenwood Drive, Room B200, Chardon*
- Tue., 7/4 **Geauga County Offices will be Closed in observance of the Independence Day Holiday. Twenty-four-hour operations will continue as normal***
- Thu., 7/6 The Commissioners will hold regular session at 9:30 a.m.*

**BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD**

*Motion: by Commissioner Spidalieri, seconded by Commissioner Lennon to adjourn the meeting at 10:53 a.m.*

*Geauga County Board of Commissioners*

\_\_\_\_\_  
*Ralph Spidalieri*

\_\_\_\_\_  
*James W. Dvorak*

\_\_\_\_\_  
*Timothy C. Lennon*

\_\_\_\_\_  
*Christine Blair, Commissioners' Clerk*



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