



## **Budget Commission Special Meeting – March 18, 2024**

**Meeting Details:** The Geauga County Budget Commission met in Special Session on Monday, March 18, 2024 at 10:00am in the Auditor's Appraisal Conference Room, 231 Main Street, 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:** Chief Deputy Treasurer Caroline Mansfield, Chief Deputy Auditor Ron Leyde, Deputy Auditors Tammy Most and Kristen Sinatra, and Chief Compliance Officer Kate Jacob (virtual).

**County Staff:** Geauga County Budget and Finance Manager Adrian Gorton, Assistant County Administrator Linda Burhenne, Automatic Data Processing (ADP) Chief Deputy Administrator Frank Antenucci and ADP Server Administrator Josh Widdifield.

### **Levied Departments Representatives:**

#### **Department on Aging:**

Director Jessica Boalt  
Fiscal Officer Duane Bidlack

#### **Job and Family Services:**

Executive Director Craig Swenson  
Financial Administrator Alyssa Steinhoff

#### **Engineer's Office:**

County Engineer Joe Cattell  
Chief Deputy Engineer Andrew Haupt  
Administrator Katie Taylor

#### **Board of Developmental Disabilities:**

Superintendent Don Rice  
Assistant Superintendent Dave Carlson  
Business Director Rean Davis  
Board Member Dave Lair

#### **Board of Mental Health and Recovery Services:**

Executive Director Christine Lakomiak  
Finance Manager Jim Mausser

**Members of the Public:** Unidentified meeting guests (virtual) and this LWV Geauga Observer (in person).

**The meeting was called to order at 10:02am.**

**Minutes:** Minutes from the Special Meetings on February 27 & 28, 2024 were both approved.

### **Geauga County 2025 Levied Departments Budget Reviews**

- **Department on Aging** - The Budget Commission **approved** the 2025 Department on Aging budget, with Auditor Chuck Walder and Treasurer Chris Hitchcock voting yes and Prosecutor Jim Flaiz voting no (explained in an Observer Note Below). Estimated 2025 resources were certified as follows:

- Special Revenue (Levy) Fund #2034
  - Estimated 2025 beginning cash balance: \$1,859,099
  - Estimated 2025 revenue: \$4,080,406
  - Estimated 2025 expenses: \$4,300,096
  - Estimated 2025 ending cash balance: \$1,639,409
- Senior Center Construction Fund #4019
  - Estimated 2025 beginning cash balance: \$1,073,905
  - Estimated 2025 revenue: \$0
  - Estimated 2025 expenses: \$0
  - Estimated 2025 ending cash balance: \$1,073,905

Discussion highlights:

- Deputy Auditor Kristen Sinatra noted that the Department on Aging receives 1 mill of funding from a 2010 levy that expires in Tax Year 2024. **Observer Note: Nothing was said about whether or not this levy will be put up for renewal.**
- Department on Aging Director Jessica Boalt stated that the Department on Aging is purchasing the former Dollar General property in Chardon Township to renovate the building into a new Senior Center, but the \$750,000 purchase agreement has not been finalized. She said that the renovation will be funded by the Senior Center Construction Fund, at least initially, and she explained that some money may be moved from the Special Revenue (Levy) Fund to help pay for this project later on if funds are available and needed. **Observer Note: The renovation costs are in addition to the \$750,000 property purchase cost.**
- Mr. Flaiz asked Ms. Boalt for a cost estimate for renovating the Dollar General property. She responded that the Department on Aging does not have this information yet, as the requests for qualifications from architects have just been received and the requests for proposals are just now being put together. Mr. Flaiz and Ms. Boalt went back and forth on this several times, with him asking "... there's no ballpark? You bought a building with no idea how much it'll cost to fix it?" She again said the estimate was unknown but once the requests for proposals come in they will have an "... idea of what the architects are charging." Mr. Flaiz further inquired "...wouldn't part of the due diligence before you buy a building be to come up with how much you're going to spend to rehab it?" Ms. Boalt maintained that "...we are following the proper protocol" by waiting to receive proposals from architects before giving an estimate. She also said that "...we absolutely can afford to renovate this building," but refused to answer Mr. Flaiz's requests to estimate if it would be less than \$1 million, \$1 million, \$3 million, and so on. **Reviewer Note: At the March 26, 2024 County Commissioners' meeting, going out to bid on architect's services for this renovation project was approved.**
- Assistant County Administrator Linda Burhenne shared that the new Senior Center will be about 8,000 square feet and will require a new septic system. Mr. Hitchcock did some quick math and estimated that the Senior Center Construction Fund has enough money to fund about \$134 per square foot for the renovation. He posited that this amount should be "more than adequate." Ms. Burhenne noted that the Dollar General purchase is not complete yet and said "I think the Board (of County Commissioners) has the intention that, if a million dollars (the approximate amount in the Senior Center Construction Fund) is not enough (for the renovation), then more will be supplied until that is enough."
- **Observer Note: Later in the meeting after the Budget Reviews were completed, Mr.**

Flaiz explained voting no on the Department on Aging budget as follows: “My issue is, a decision was made to purchase a building, and the director of the department is saying she has no clue, absolutely zero idea, what it will cost to rehab the building. That is what was told to us. That’s unacceptable.” Ms. Burhenne said that the specific amount to rehab the building is unknown, but she did say that “...it will be considerably less than \$10 million,” which was the estimated cost of building a new Senior Center.

- **Engineer’s Office** - The Budget Commission **approved** the 2025 Engineer’s Office budget unanimously. Estimated 2025 resources were certified as follows:
  - Road Maintenance MVL (Motor Vehicle License) Fund #2020
    - Estimated 2025 beginning cash balance: \$808,892
    - Estimated 2025 revenue: \$9,534,000
    - Estimated 2025 expenses: \$9,644,087
    - Estimated 2025 ending cash balance: \$698,805
  - MUNI Permissive (local government distributions) Fund #2022
    - Estimated 2025 beginning cash balance: \$0
    - Estimated 2025 revenue: \$100,000
    - Estimated 2025 expenses: \$100,000
    - Estimated 2025 ending cash balance: \$0
  - Road and Bridge (Levy) Fund #4002
    - Estimated 2025 beginning cash balance: \$574,242
    - Estimated 2025 revenue: \$3,559,442
    - Estimated 2025 expenses: \$3,600,000
    - Estimated 2025 ending cash balance: \$533,684

Discussion highlights:

- Ms. Sinatra noted that the Engineer’s Office receives 2.5 mills of funding that goes to the Road and Bridge Fund (Levy) Fund #4002.
- Administrator Ms. Taylor stated that the Engineer’s Office received a transfer of \$130,000 into the MVL fund from the County Commissioners.
- Mr. Flaiz expressed his appreciation for the Engineer’s Office budget, which he called “great.” Mr. Hitchcock expressed similar sentiments and praised Ms. Taylor for doing a “very good” job on the budget.

- **Board of Mental Health and Recovery Services (MHRS)** - The Budget Commission **approved** the 2025 MHRS budget unanimously. Estimated 2025 resources were certified as follows:
  - Special Revenue (Levy) Fund #2001
    - Estimated 2025 beginning cash balance: \$2,884,388
    - Estimated 2025 revenue: \$7,156,992
    - Estimated 2025 expenses: \$7,448,368
    - Estimated 2025 ending cash balance: \$2,593,012

Discussion highlights:

- Ms. Sinatra noted that MHRS receives 0.5 mills of funding from its 2008 levy and 0.7 mills of funding from its 2009 levy for a total of 1.2 mills.
- Mr. Flaiz stated that he “...thought the cash balance was still high, but you’ve done a lot better” compared to past budget submissions. MHRS Executive Director Ms. Lakomiak

pointed out that the MHRS cash balance corresponds to only a few months' worth of operating expenses and noted that they always face some uncertainty about whether or not they will receive funding from various grants. She also said that Medicaid just raised their reimbursement rates for providers, which has increased MHRS expenses as well.

- Mr. Walder shared with the rest of the Budget Commission that MHRS are not on the same calendar cycle as other levied departments; it has a July-June fiscal year, whereas most other County entities follow the calendar year. He said that because of this, MHRS needs to have a higher amount of funds in reserve than other entities.
  - MHRS Finance Manager Mr. Mausser estimated that MHRS monthly expenses average \$650,000.
  - Mr. Hitchcock said that MHRS' cash balance was about 36% of its estimated expenses, which he said was "pretty healthy" and the lowest it's been in four years.
- **Job and Family Services (JFS)** - The Budget Commission **approved** the 2025 JFS budget unanimously. Estimated 2025 resources were certified as follows:
    - Special Revenue (Levy) Fund #2029
      - Estimated 2025 beginning cash balance: \$1,639,582
      - Estimated 2025 revenue: \$5,865,000
      - Estimated 2025 expenses: \$5,765,000
      - Estimated 2025 ending cash balance: \$1,739,582

Discussion highlights:

- Ms. Sinatra noted that JFS receives a total of 1.2 mills from two levies (0.7 mills and 0.5 mills respectively).
  - Mr. Hitchcock said that the cash balance is 30% of estimated expenses, which he called "pretty good." He noted that in 2023 this number was 161% and opined that the lower cash balance in this budget submission represents "a very healthy transfer of cash out of your pocketbook into the taxpayers' pocketbook, which is where it belongs."
  - The Budget Commissioners, JFS Executive Director Mr. Swenson, JFS Financial Administrator Ms. Steinhoff, and County Budget and Finance Manager Ms. Gorton briefly discussed that JFS will be receiving a transfer from the County Commissioners soon to make up for the funds that were not received due to the Commissioners' decision to suppress two JFS levies and reimburse them with County inside millage windfall money. **Observer Note: See the [October 24, 2023 Budget Commission Report](#) for more information.**
- **Board of Developmental Disabilities (DD)** - The Budget Commission **did not approve** the 2025 Board of DD budget, with all Budget Commissioners voting no (explanations provided below). The Board of DD's submission included the following estimated 2025 resources, which were **not** certified:
    - General (Levy) Fund #2027
      - Estimated 2025 beginning cash balance: \$1,689,000
      - Estimated 2025 revenue: \$18,338,641
      - Estimated 2025 expenses: \$18,369,840
      - Estimated 2025 ending cash balance: \$1,657,801
    - Reserve Fund #2096
      - Estimated 2025 beginning cash balance: \$3,700,000
      - Estimated 2025 revenue: \$0

- Estimated 2025 expenses: \$1,500,000
- Estimated 2025 ending cash balance: \$2,200,000

Discussion highlights:

- Ms. Sinatra noted that the Board of DD receives a total of 4.3 mills from two levies (3.3 mills and 1.0 mill respectively).
- Mr. Walder stated that the Board of DD's Metzenbaum facility is shared with other entities, including the Sheriff's Office, the Department on Aging and West Geauga Schools. He asked how the expenses related to the use of the property by other entities is accounted for. Board of DD Superintendent Mr. Rice responded that those entities are responsible for their own expenses and answered affirmatively when Mr. Walder asked if there are separate electric meters for different entities.
- There was a long discussion regarding the Metzenbaum bus garage. Mr. Rice explained that the bus garage that is shared with West Geauga Schools was built in 2010; at that time, West G was unable to provide any funds towards the building of the garage, so they have been paying the Board of DD back for that expense via annual payments of about \$114,000 over a 30-year payback period. Mr. Flaiz asked if the Board of DD "...lent them (West G) the money, essentially?" Mr. Rice responded "basically." Mr. Rice also noted that West G is the only entity doing fueling at the garage, so the school district pays for that expense entirely; he said that Board of DD vehicles get fuel at a local gas station. Mr. Flaiz asked if any other entities use the bus garage, and Mr. Rice said an organization called NPower, which is a non-profit providing services for Board of DD clients, has practices for the musical group RockAbility there. He noted that NPower is given this space without charge because they serve Board of DD clients. **Observer Note: RockAbility is a group of professional musicians paired with individuals with developmental disabilities in order to make music together. More information about RockAbility is available in a recent news story [here](#).** After some back and forth, Mr. Rice confirmed that West G is by far the largest user of the garage, with the only other user being NPower/RockAbility for music practices. He said that Board of DD vehicles are no longer kept at the garage and much of the client transportation is now done by private providers.
- Mr. Walder asked what other entities use Metzenbaum facilities. Mr. Rice said there are two ESCs (Educational Service Centers): the ESC of the Western Reserve and the ESC of Northeast Ohio. The [preschool](#) is operated by the ESC of the Western Reserve; it uses six rooms and pays no rent because it only serves Geauga County clients. There is also an IT company called [LGCA](#) at Metzenbaum that is a sub-entity of the ESC of the Western Reserve. The [ESC of Northeast Ohio](#) uses four rooms and pays rent (amount not stated) because they serve non-Gauga residents. There are also some 501(c)(3) (i.e., non-profit) organizations that have space at Metzenbaum, including [Jewish Family Services](#) (no rent paid because they serve Board of DD clients) and [Starting Point](#) (rent paid, no amount stated).
- Mr. Walder said: "Here's the struggle I have with your budget submission. The leases generate revenue and... have a cost reimbursement factor... (for items like) utilities, cleaning....I can't find your revenue source. I can't find on your financials where that's in the books." Business Director Ms. Davis said that this revenue is shown in the budget under fees. Mr. Walder responded "there's my problem, you're kind of commingling, because also grants come through that." There was some discussion of whether or not this was accurate, but Mr. Walder maintained that at least some grant funding comes in

through that route. Ms. Davis indicated that other fees may be included in this line item as well, such as fees assessed for background checks. Mr. Walder said "...with that all being lumped in that one line, I find that difficult. It's hard to put your hands around how much money is coming in (from each revenue source)." Mr. Walder said that the Board of DD has 5-6 leases and noted that with leases, one can make money, lose money, or break even. Mr. Rice said "...we're losing money in the end," and then Mr. Walder said "...if you're losing money on these leases, then some other revenue stream has to be making up the difference." Mr. Rice noted "...it would be coming out of the general fund." Mr. Walder replied that, in the case of private entity leases, "...that's using levy money to pay for a private entity's advantage. It's subsidizing." Mr. Walder said it would be better to have each lease as a single line item so that expenses and revenue for each one can be tracked. Mr. Rice said it was "...never part of the plan" to "...break things out so there's a separate fund for each one, little space."

- Next, discussion turned to Emerald Rose, an entity that Mr. Rice said provided services to six Board of DD clients and an unstated number of non-Geauga clients. **Observer Note: The Board of DD's lease to Emerald Rose was the source of a Chester Township Complaint that led to the Board of DD losing its property tax-exempt status. This matter is currently being appealed. For more details, please see the Board of County Commissioners Observer Reports for [January 30, 2024](#) and [February 13, 2024](#) as well as a recent [Geauga Maple Leaf article](#).** Mr. Rice said that the Board of DD had to charge Emerald Rose rent for the clients staying in Metzenbaum housing who were not County residents. He said Emerald Rose paid \$214,000 in rent over the five years they were at Metzenbaum while the cost of the space Emerald Rose used was \$240,000 over that same period. Mr. Rice said "we lost money, we made no profit, but at the same time, they were also serving six of our clients." Mr. Walder raised the possibility that tax levy dollars were used to make up for this shortfall, which is problematic if some of that money assisted people who were not Board of DD clients. He said that there wasn't enough detail in the Board of DD's budget submission to determine whether or not this was the case. He said he would like to see "...a balance sheet that says, ok, here's what came in, here's what was for people you would normally service, here's what would be not for people that you would normally service. This is now a business, in a sense, because it's not who you normally service. And that should be accounted for differently. When you start commingling all of this, you've just opened yourself up for the giant fight that's occurring, that this is more of a commercial enterprise than it is a government operation because government shouldn't be leasing property per se." Mr. Walder added that "...there is no need for taxpayers to pay for private enterprises." Mr. Rice said the Board of DD was "...paying private enterprises to serve our people."
- Mr. Flaiz asked Mr. Rice if the Board of DD was "...subsidizing private enterprises who are serving people who aren't our people?" Mr. Rice said "...we're doing our best not to." He also said that the Board of DD's intent wasn't "...to make a profit or a loss. It was to break even." Mr. Flaiz opined that, since the Board of DD can't provide precise numbers about the revenue and expenses from the private enterprise leases, "...if you're using a nickel of that (levy money) for something that wasn't authorized by the taxpayers, that's an 'us' (Budget Commission) problem. We need to deal with that. And if you're not providing us with the necessary accounting for us to determine that, that's an issue." Mr. Walder concurred with this sentiment, saying if the leases to private enterprises were "...not a zero-sum game, or even a profit, then the levy money paid for some of that service, and we should not permit that as a Budget Commission."

- Mr. Rice and the Budget Commissioners went back and forth at length about whether or not the Board of DD may have used levy money to subsidize private enterprise along the same themes summarized above. Of note, Mr. Walder said he recently learned that the Board of DD does not make deposits into the County Treasury but rather has its own account at Huntington Bank. Mr. Rice said this was set up before his time as Superintendent to avoid having to come from Chesterland to Chardon each time the Board of DD had banking transactions to make. Mr. Flaiz expressed concern about this practice by saying: “I don’t know that you’re allowed to do that” and later said his understanding of the law was that generally speaking, funds must be deposited in the County Treasury within 24 hours. Discussion about this ensued, with Mr. Walder clarifying that all of the Board of DD’s funds except tax levy money are kept in their own account separate from the Treasury. He also wondered if the concern about having to travel to make deposits was largely moot due to the modern convenience of remote deposits. Mr. Walder expressed the opinion that “...it just seems kind of weird that you’re depositing into an outside checking account, which is virtually in the same bank as the Treasury (the County Treasury is also held by Huntington), but it’s not in the Treasury. And then you’re writing a check from that account... once a month into the Treasury.” He went on to say: “I don’t know that the State Auditor has ever tested this.” Assistant Superintendent Mr. Carlson and Ms. Davis said that the State Auditor has never questioned the Board of DD on this during their annual testing. Mr. Walder pressed this issue, asking if the State Auditor specifically said depositing into an outside checking account is an acceptable practice. Mr. Carlson responded “...they never said that it’s not.” Mr. Walder hypothesized that the State Auditor may be seeing that the Board of DD is depositing into Huntington Bank and assuming that these deposits are going to the County Treasury at the same bank. He also said that the Board of DD’s practice of making a single monthly deposit makes it difficult to determine what each revenue source is. It eventually came out that the Board of DD actually has two accounts at Huntington, one for most of its financial transactions and another that was originally created for Special Olympics funds but is now used for another program called Night to Shine. Mr. Rice volunteered that the Board of DD could end the practice of having its own accounts, and Chief Deputy Treasurer Ms. Mansfield described how remote deposits could be made into the Treasury. Mr. Flaiz said he would look into the matter more because “...it seems to be unlawful, unless there’s a special statute out there for DD that I’m unaware of. You are not allowed to have an outside account like this.” Mr. Walder also pointed out that the Board of DD is getting an unknown amount of interest on their accounts that the Treasurer is currently unable to account for.
- Mr. Rice stated that the Board of DD will need a new levy in 2026 due to not having enough carryover. He said this will probably be a 1.0 mill, 5-year levy.

The Budget Commissioners explained their votes against the Board of DD’s budget submission as follows:

- Mr. Walder said he was voting no on this budget submission “...until the changes are made.”
- Mr. Hitchcock stated that he was voting no until the Board of DD provides “...an indication of how much the taxpayers are subsidizing.”
- Mr. Flaiz said he was voting no because he agreed with Mr. Hitchcock and also because he wanted the Board of DD’s bank accounts to be “cleaned up.”



Mr. Gorton said that he will be helping the Board of DD fix their budget submission and asked what the Budget Commissioners want to see regarding the leases. Mr. Walder asked that it be made "...as transparent as you can for the taxpayers to be able to look and see, this is what's coming in, this is what's going out, for each particular set of circumstances."

After the Levied Department Budget Reviews, the Budget Commission conducted Regular Business as detailed below:

**The following Revenue Certifications were approved:**

- **Berkshire Local Schools** - Amendment #6. \$22,815,132.75 in the general fund, \$3,844,991.84 in special revenue funds, \$1,438,469.49 in debt service funds, \$1,077,836.59 in capital project funds, \$849,134.62 in enterprise funds, \$481,168.08 in internal service funds, and \$178,821.32 in fiduciary funds for a total of \$30,685,554.69. Appropriations do not exceed revenue.

Berkshire's amendment certified increases in special revenue and capital projects funds.

- **Thompson Township** - Amendment #1. \$420,400.34 in the general fund, \$1,632,692.14 in special revenue funds, \$145,000.00 in capital project funds, and \$1,831.69 in special assessment funds for a total of \$2,199,924.17. Temporary appropriations do not exceed revenue.

This amendment certified Thompson Township's beginning balances for 2024.

- **Burton Village** - Amendment #2. \$2,351,661.23 in the general fund, \$2,108,014.15 in special revenue funds, \$1,118,770.27 in capital project funds, \$62,318.96 in special assessment funds, \$4,580,321.65 in enterprise funds, and \$127,315.00 in fiduciary funds for a total of \$10,348,401.26. Appropriations do not exceed revenue.

Burton Villages's amendment reflected decreases in the general fund and special revenue funds as well as increases in the capital projects and enterprise funds.

- **Russell Township Citizens' Park District** - Amendment #1. \$39,550.42 in the general fund and \$750.00 in capital project funds for a total of \$40,300.42. Temporary appropriations do not exceed revenue.

This amendment certified Russell Township Citizens' Park District's beginning balances for 2024.

- **Middlefield Township** - Amendment #1. \$488,685.09 in the general fund, \$2,819,561.64 in special revenue funds, and \$20,000.00 in debt service funds for a total of \$3,328,246.73.

This amendment certified Middlefield Township's beginning balances for 2024.

- **Chardon Township** - Amendment #2. \$756,718.66 in the general fund, \$2,795,558.66 in special revenue funds, \$42,180.11 in debt service funds, and \$704.50 in fiduciary funds for a total of \$3,595,161.93.

Chardon Township's amendment reflected increases in both the cemetery special revenue fund



and the debt service fund and a decrease in the parks and recreation special revenue fund.

- **Aquilla Village** - Amendment #1. \$160,506.83 in the general fund, \$165,455.77 in special revenue funds, and \$6,147.74 in special assessment funds for a total of \$332,110.34. Temporary ARPA fund appropriations exceed revenue.

This amendment certified Aquilla Village's beginning balances for 2024. Mr. Walder asked his staff to send Aquilla a letter alerting them that temporary ARPA fund appropriations exceed revenue.

- **South Russell Village** - Amendment #3. \$1,873,997.81 in the general fund, \$7,068,820.03 in special revenue funds, \$1,350,330.46 in capital project funds, and \$210,299.54 in fiduciary funds for a total of \$10,503,447.84. Appropriations do not exceed revenue.

South Russell Village's amendment reflected an increase in special revenue funds.

- **Munson Township** - Amendment #3. \$1,826,205.45 in the general fund, \$4,031,812.92 in special revenue funds, and \$2,030.00 in special assessment funds for a total of \$5,860,048.37. Appropriations do not exceed revenue.

Munson Township's amendment reflected the creation of a stream restoration special revenue fund in the amount of \$30,000.

- **East Geauga Fire District** - Amendment #1. \$1,512,767.03 in the general fund only for a total of the same amount. Temporary appropriations do not exceed revenue.

This amendment certified East Geauga Fire District's beginning balance for 2024.

**The Budget Commission voted to acknowledge the following Geauga Public Health Supplemental Appropriation:**

- Fund 6023 (sewage treatment) contracted services were supplemented by \$1,012,000.

**General Discussion**

- Ms. Sinatra asked if Auditor Staff should look at putting the Board of DD on the agenda in the future to resubmit their budget. Mr. Walder said they "...have until August to remedy" because that is when the County's budget goes before the Budget Commission. Mr. Gorton said that it would be better for the Board of DD budget to be squared away before he does the County tax budget. Mr. Flaiz suggested that Mr. Gorton give Mr. Rice a deadline to make sure that happens. There was some discussion about when the deadline should be for the Board of DD to appear again before the Budget Commission. Eventually, since the Board of DD will need to be ready for the County Commissioners' Budget Hearings in May, April 15 was set as the deadline.

**Public Comment**

- This observer requested (and later received via email) copies of all available revenue certifications, handouts, and the sign-in sheet from this Budget Commission meeting. This

observer also asked if 2024 beginning balances have been received from all entities yet. Ms. Sinatra responded that only Parkman Township has yet to provide this information. Mr. Walder asked his staff to call Parkman for a status update on this.

**The meeting was adjourned at 12:06pm.**

**Next Meeting:** Regular Meeting for the 2025 Geauga Public Health Budget Hearing and Regular Business will be on Monday, April 1, 2024 at 10:00am in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio.

Observer: Sarah McGlone

Editor: Anne Ondrey

Reviewer: Gail Roussey

Submitted: 3/27/24

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