

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Tuesday, February 18, 2020 at 10:06 a.m. in the Auditor’s Conference Room at 231 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.  
Also Present: Deputy Auditor Heather Penrod and Deputy Auditor Kristen Sinatra.

Special Meeting Advertised: Regular Business

**Prior Minutes**

Motion by Charles E. Walder, seconded by James R. Flaiz, to approve the minutes of the February 3, 2020 - regular session.

Voice vote: Three ayes. Motion carried

**2020 Amendments**

**Chester Township Park District – 2020 Amendment #1**

Motion by James R. Flaiz, seconded by C. P. Hitchcock, to amend the Chester Twp. Park District 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances.

General	Increase the 1/1/2020 unencumbered cash balance from	12,023.00	estimated to	20,709.81	actual
	New General Fund Total	35,774.81			
	Grand Total New Certificate	All Funds	35,774.81		
	Net Change in Beginning Balances	8,686.81			
	Net Change in Other Source Revenue	0.00			
	Total Net Change over original Certificate	8,686.81			

Voice vote: Three ayes. Motion carried

**Bainbridge Township – 2020 Amendment #2**

Motion by C. P. Hitchcock, seconded by Charles E. Walder to adjust beginning cash balances in Road & Bridge Fund and Fire Fund resulting from the need to perform a Fund Balance Adjustment per LGS. (clerical error -2019 receipt posted to incorrect account).

Decrease Fire Fund beginning cash balance (22,383.00) from 2,921,967.27 to 2,899,584.27  
Increase Road & Bridge Fund beginning cash balance 22,383.00 from 2,588,679.40 to 2,611,062.40

**New Special Revenue Fund Total: \$20,788,110.05 -Unchanged**

**New 2020 Certificate Total: \$28,401,470.68 - Unchanged**

Voice vote: Three ayes. Motion carried.

**Chester Township – 2020 Amendment #1**

Motion by James Flaiz, seconded by C.P. Hitchcock, to table the approval to the 1<sup>st</sup> amendment to Chester Township’s 2020 Official Certificate of Estimated Resources until receipt of appropriate documentation has been provided to support the establishment of Permissive Tax Fund and their Board of Trustees approval to move monies into said fund.

Voice vote: Three ayes. Motion carried

**Thompson Township – 2020 Amendment #1**

Motion by Charles E Walder, seconded by James Flaiz, to amend Thompson Township’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	137,826.30	estimated to	157,925.70	actual
	Increase tax revenue	696.00	estimated to	71,107.00	actual
	Increase other source revenue	6,998.00	estimated to	52,924.00	actual
Motor Vehicle	Increase the 1/1/2020 unencumbered cash balance from	13,520.71	estimated to	20,279.52	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance from	49,497.14	estimated to	81,007.25	actual
Road & Bridge	Increase the 1/1/2020 unencumbered cash balance from	127,202.22	estimated to	135,101.97	actual
	Increase tax revenue	2,223.00	estimated to	234,410.00	actual
	Increase other source revenue	81.00	estimated to	10,704.00	actual
Cemetery	Increase the 1/1/2020 unencumbered cash balance from	4,802.31	estimated to	7,061.81	actual
Misc/Park	Increase the 1/1/2020 unencumbered cash balance from	2,535.11	estimated to	2,835.04	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	193,538.92	estimated to	220,687.54	actual
	Increase tax revenue	1,287.00	estimated to	126,098.00	actual
	Increase other source revenue	74.00	estimated to	39,924.00	actual
Police Levy	Increase the 1/1/2020 unencumbered cash balance from	84,902.34	estimated to	117,995.06	actual
	Increase tax revenue	950.00	estimated to	88,499.00	actual
	Increase other source revenue	127.00	estimated to	12,640.00	actual
Permissive	Decrease the 1/1/2020 unencumbered cash balance from	7,185.50	estimated to	7,159.07	actual
Ligiting SPA	Decrease the 1/1/2020 unencumbered cash balance from	1,139.50	estimated to	1,099.73	actual
New General Fund Total		281,956.70			
New Special Revenue Fund Total		1,210,902.26			
New Debt Service Funds		140.56			
Special Assessments		2,299.73			
Grand Total New Certificate- All Funds		1,495,299.25			
Net Change in Beginning balances		129,143.20			
Net Change in Tax Revenue		5,156.00			
Net Change in Other Source Revenue		7,280.00			
		141,579.20			

Voice vote: Three ayes. Motion carried

**Troy Township – 2020 Amendment #1**

Motion by James Flaiz, seconded by C.P. Hitchcock, to amend the Troy Township’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

General	Increase the 1/1/2020 unencumbered cash balance from	194,794.42	estimated to	344,417.42	actual
	Increase tax revenue	828.00	estimated to	112,005.00	actual
	Increase other source revenue	8,825.00	estimated to	74,026.74	actual
Motor Vehicle	Decrease the 1/1/2020 unencumbered cash balance from	29,686.84	estimated to	27,213.49	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance from	241,317.32	estimated to	275,338.00	actual
Road & Bridge	Decrease the 1/1/2020 unencumbered cash balance from	179,446.86	estimated to	157,364.93	actual
	Increase tax revenue	161,200.00	estimated to	216,789.00	actual
	Increase other source revenue	21,567.00	estimated to	29,004.00	actual
Cemetery	Increase the 1/1/2020 unencumbered cash balance from	17,812.40	estimated to	21,797.40	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance from	314,265.15	estimated to	441,828.41	actual
	Increase tax revenue	1,907.00	estimated to	198,343.00	actual
	Increase other source revenue	256.00	estimated to	126,336.00	actual
Permissive M	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	6,866.10	actual
Debt Service	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	627.00	actual
Comm House	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	28,211.90	actual
Perm Imp	Increase the 1/1/2020 unencumbered cash balance from	-	estimated to	805.32	actual
Cemetery Bq	Decrease the 1/1/2020 unencumbered cash balance from	400.00	estimated to	308.90	actual
New General Fund Total		530,449.16			
New Special Revenue Fund Total		1,598,840.33			
Debt Service Funds Total		28,838.90			
Capital Project Funds Total		805.32			
New Fiduciary Funds Total		308.90			
Grand Total New Certificate- All Funds		<u>2,159,242.61</u>			
Net Change in Beginning balances		327,055.88			
Net Change in Tax Revenue		163,935.00			
Net Change in Other Source Revenue		30,648.00			
		<u>521,638.88</u>			

Voice vote: Three ayes. Motion carried



**Russell Township – 2020 Amendment #1**

Motion by C.P. Hitchcock, seconded by James Flaiz, to amend the Russell Township’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2020:

Increase in Capital Project Fund #4401 of 303,892.60 from 0.00 to \$303,892.60

OPWC grant related to County Line Road

Decrease in Capital Project Fund #4903 of (318.00) from 19,000.00 to 18,682.00

Both noted below:

General	Increase the 1/1/2020 unencumbered cash balance fr	854,839.14	estimated to	1,455,041.52	actual
	Increase tax revenue	6,742.00	estimated to	700,482.00	actual
	Increase other source revenue	902.00	estimated to	374,218.34	actual
Motor Vehicle	Increase the 1/1/2020 unencumbered cash balance fr	22,799.04	estimated to	24,471.09	actual
Gasoline Tax	Increase the 1/1/2020 unencumbered cash balance fr	262,935.40	estimated to	396,810.20	actual
Road & Bridg	Increase the 1/1/2020 unencumbered cash balance fr	479,195.77	estimated to	635,454.47	actual
	Increase tax revenue	5,624.00	estimated to	634,756.00	actual
	Increase other source revenue	115.00	estimated to	75,834.12	actual
Cemetary	Decrease the 1/1/2020 unencumbered cash balance fr	10,988.86	estimated to	3,737.58	actual
Zoning	Increase the 1/1/2020 unencumbered cash balance fr	11,295.22	estimated to	38,581.49	actual
Fire Levy	Increase the 1/1/2020 unencumbered cash balance fr	703,844.97	estimated to	934,604.11	actual
	Increase tax revenue	11,016.00	estimated to	1,160,993.00	actual
	Increase other source revenue	1,027.00	estimated to	117,051.92	actual
Police Levy	Increase the 1/1/2020 unencumbered cash balance fr	822,563.66	estimated to	1,310,023.27	actual
	Increase tax revenue	15,530.00	estimated to	1,639,872.00	actual
	Increase other source revenue	1,363.00	estimated to	182,504.02	actual
Road Levy	Increase the 1/1/2020 unencumbered cash balance fr	223,206.07	estimated to	750,981.58	actual
	Increase tax revenue	7,066.00	estimated to	687,847.92	actual
	Increase other source revenue	945.00	estimated to	110,886.43	actual
Abulance	Increase the 1/1/2020 unencumbered cash balance fr	89,391.51	estimated to	204,192.42	actual
OPOT Grant	Unchanged the 1/1/2020 unencumbered cash balance	6,420.00	estimated to	6,240.00	actual
Permissive	Increase the 1/1/2020 unencumbered cash balance fr	3,086.23	estimated to	18,222.51	actual
Ed & Enforce	Increase the 1/1/2020 unencumbered cash balance fr	-	estimated to	5,664.25	actual
Fire Stn Bond	Increase the 1/1/2020 unencumbered cash balance fr	474,234.86	estimated to	480,828.26	actual
	Decrease tax revenue	(55,140.00)	estimated to	37,359.00	actual
	Decrease other source revenue	(7,377.00)	estimated to	6,430.75	actual
OPW Cap Pro	Increase other source revenue	303,892.60	estimated to	303,892.60	actual
CountyLine R	Increase the 1/1/2020 unencumbered cash balance fr	47,937.07	estimated to	246,656.14	actual
4903 Misc.	Decrease the 1/1/2020 unencumbered cash balance fr	20,189.94	estimated to	17,900.54	actual
4903Misc	Decrease other source revenue	(318.00)	estimated to	18,682.00	actual
	New General Fund Total	2,529,741.86			
	New Special Revenue Fund Total	9,200,374.38			
	New Debt Service Fund Total	574,465.09			
	New Capital Project Funds	587,131.28			
	Grand Total New Certificate- All Funds	12,891,712.61			
	Net Change in Beginning balances	2,496,481.69			
	Net Change in Tax Revenue	(9,162.00)			
	Net Change in Other Source Revenue	300,549.60			
		2,787,869.29			

Voice vote: Two ayes. Motion carried

Auditor, Charles E. Walder, abstained from discussion and vote.

**Geauga Park District 2020 – Amendment #2**

Motion by Charles E Walder, seconded by James Flaiz, to amend the Geauga Park District’s 2020 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2020 unencumbered cash balances.

Cash Transfer:

From: General Fund	1,028,000.00
To:	
Capital Projects – # 6015 Construction Fund	1,000,000.00
Special Revenue - #6033 Retirement Reserve	<u>28,000.00</u>
	1,028,000.00

Decrease Park BD – # 6034 Capital Reserve (223,386.80) 1/1/2020 unencumbered beginning cash balance  
From 702,773.00 to 479,386.20

<b>New Special Revenue Fund Total:</b>	<b>119,341.79</b>
<b>New Capital Project Fund Total:</b>	<b>4,256,544.78</b>

**New 2020 Certificate Total: \$16,070,635.79**

Voice vote: Three ayes. Motion carried.

**Geauga County – Correction to #1, #2, #3 Fund adjustment**

Acknowledgement by the Budget Commission of the clerical omission of prior approved revenue certification (1/3/2020) not cared onto the recap overview sheets for Enterprise Funds other source revenue for Amendment #1, #2, & #3. Total was properly indicated on the fund detail. Amendment Revision noted below:

**Enterprise Funds - adjustment**

**Amendment #1**      Dated 1/3/2020

<b><u>New Enterprise Funds Total:</u></b>	<b>\$24,710,419.93</b>
<i>Prior Certificate Total \$176,927,036.88 + \$5,103,958.00</i>	
<b><u>New 2020 Certificate adjusted Total:</u></b>	<b>\$182,030,994.88</b>

**Amendment #2**      Dated 1/6/2020

<b><u>New Enterprise Funds Total:</u></b>	<b>\$24,710,419.93</b>
<i>Prior Certificate Total \$177,248,572.71 + \$5,103,958.00</i>	
<b><u>New 2020 Certificate adjusted Total:</u></b>	<b>\$182,352,530.71</b>

**Amendment #3**      Dated 1/27/2020

<b><u>New Enterprise Funds Total:</u></b>	<b>\$24,710,419.93</b>
<i>Prior Certificate Total \$178,048,572.71 + \$5,103,958.00</i>	
<b><u>New 2020 Certificate adjusted Total:</u></b>	<b>\$183,152,530.71</b>

Revised Certificates for #1, #2, & #3 were re-signed and verified.

**All certificates were re-signed to match the original execution.**



**General Discussion/Housekeeping:**

**Munson Township**

Documentation regarding the need to change the classification of their Fiduciary Fund #9751 – Scholarships to Custodial Fund #9001 – Scholarships Change occurred due to the implementation of GASBE 84 effective 1/1/2020. Chief Deputy Auditor, Leyde plans to discuss this matter with the State Auditor on 2/18/2020.

Budget Commission tabled this matter for further discussion.

**Geauga Health District**

Audit Adjustments/Reclassification: Financial Statement dated: 12/31/2017  
Issued by the State Auditor.

Motion by C.P. Hitchcock, seconded by Charles E. Walder, to amend the clerical transactions Geauga Health District’s 2020 Official Certificate of Estimated Resources as required necessary by the State Auditor.

Unit/Fund	Acct.	Debit	Credit	Explanation
General Fund 6002	Misc Receipts	18,749		To adjust for intergovernmental receipts
	Intergov Receipts		12,499	misposted as misc.
	Fund cash Bal 12/31		6,250	
Special Rev 6021	Fund cash Bal 12/31	7,952		To adjust intergovernmental receipts misposte
	Intergovern Receipts		7,952	as misc.
Spical Rev 6026	Fund cash Bal 12/31	10,443		To adjust for intergovernmental receipts
	Intergovern Receipts		10,443	misposted as misc.
Special Rev 6027	Fund cash bal. 12/1	6,250		To adjust fro intergovernmental receipts
	Intergovern Receipts		6,250	misposted as misc.
Special Rev 6036	Misc Receipts	16,873		To adjust fro intergovernmental receipts
	Intergovern Receipts		16,873	misposted as misc.
General Fund 6002	Fines & Fees Receipts	18,395		To adjust fro intergovernmental receipts
	Fund cash Bal 12/31		18,395	misposted as fines & fees

Type of adjustment: CASH  
Disposition of Adjustment: TRIALS

Voice vote: Three ayes. Motion carried.

Being no further business to conduct it was moved by C.P. Hitchcock to adjourn the February 18, 2020 - special meeting at 10:35 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission