

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Monday, August 3, 2020, at 10:02 a.m. in the Appraisal 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: Chief Deputy Auditor Ronald Leyde, Assistant Geauga County Administrator Gerry Morgan, Geauga County Budget & Finance Administrator Adrian Gorton, Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra.

Meeting Advertised: General Purpose

**Geauga County 2021 Tax Budget – General Discussion**

Preliminary discussion about economic impact and adjustments as it pertains to projected revenue for the 2021 tax year budget.

In light of the COVID-19 pandemic, Auditor Walder opened the discussion with an overview of revenue collections involving two significant sources; Sales Tax and Casino Tax. Both revenue sources are trending downward. Based on the 2020 budgeted figures, the Casino Tax is hovering at 30% collection rate. However, good news was noted with regard to the Sales Tax revenue. Even though the collection has been trending down, the collection rate (based on the projected figures) it is currently at a 64%.

Auditor Walder focused the conversation on County's 2021 General Fund beginning balance. He shared that the predicted balance could and should be larger. The budget process is two pronged – expenses and revenues. Revenues should be tracked and reviewed more accurately. The Auditor shared that he reviewed several of his revenue sources and plans to certify additional monies for the 2020 tax year. This process will enhance the County's carryover balance and thereby reflect actual revenue available. Auditor Walder continued to explain that under reported revenue has a compounding affect over 2 years. Moving forward, the County should request the departments to be more diligent when projecting future revenue as well as expenses. The Budget Commission agreed that the process of communicating and educating will strengthen the data, align the figures, offer transparency and highlight trends. Assistant County Administrator Morgan and Budget & Finance Administrator Gorton acknowledged the concept and agreed to what was proposed.

**Prior Minutes**

Motion by Charles E. Walder, seconded by C.P. Hitchcock, to approve the minutes of the July 20, 2020 regular session.

Voice vote: Three Ayes. Motion Carried

**Annual Organizational Meeting**

Pursuant to ORC 5705.27, the Budget Commission shall re-organize on the first Monday of August of each year by electing a chairman for the ensuing year.

Motion by Charles E. Walder, seconded by James Flaiz, to appoint C.P. Hitchcock Chairman of the Budget Commission for the period covering August 1, 2020, through July 31, 2021, and to hold regular meetings on the first and third Monday of each month at 10:00 a.m. in the Auditor's Conference Room at 215 Main Street, Chardon, Ohio (Auditor's Office). Special meetings are to be held as necessary upon proper notification.

Voice vote: Three Ayes. Motion carried.

**Appointment of Alternate Members to the Geauga County Budget Commission**

Motion by C.P. Hitchcock, seconded by James Flaiz, to appoint the following alternate members to the Geauga County Budget Commission for the period August 1, 2020, through July 31, 2021, in the event of a member's absence:

Chief Deputy Auditor Ron Leyde and Chief Compliance Officer Kate Jacob – Alternates for County Auditor Charles E. Walder,

Chief Deputy Treasurer Caroline Mansfield and Deputy Treasurer Donna Borsi – Alternates for County Treasurer C.P. Hitchcock.

First Assistant Prosecutor Laura LaChapelle and Fiscal Coordinator Samantha Harris – Alternates for County Prosecutor James R. Flaiz.

Voice vote: Three Ayes. Motion Carried

**2021 Public Library and 2021 Undivided Local Government/Supplement Funds**

Recognizing the eligibility requirements a motion by Charles E. Walder, seconded by James Flaiz that the Budget Commission will forego the certification and appointment to eligible entities until after conducting the Budget Hearings for the county; scheduled for 8-17-2020.

Voice vote: Three Ayes. Motion Carried

**2021 Tax Budget**

Motion by C.P. Hitchcock, seconded by Charles E. Walder to use 95% collection rate for certifying revenue generated by UDLG, HB49 supplemental, and Library distribution monies in the preparation of the 2021 Tax budgets.

Voice vote: Three ayes. Motion carried.

**Russell Township Park 1545 – 2021 Tax Budget**

Motion by James Flaiz, seconded by Charles E. Walder to require the submission of supporting documents (bank and financial statements) - prior two years and current to-date, to support the revenue/expense figures for the 2021 Tax Budget.

Voice vote: Three Ayes. Motion Carried

**2020 Amendments**

**Thompson Township – Amendment #4**

Motion by Charles E. Walder, seconded by C.P. Hitchcock, to amend the Thompson Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 38,139.44 from 0.00 to 38,139.44

**New Special Revenue Funds Total: \$1,298,146.70**

**New 2021 Certificate Total: \$1,707,543.69**

Voice vote: Three ayes. Motion carried.

**Chester Township – Amendment #3 (2<sup>nd</sup> presentment -Tabled from the 7/20/2020 meeting)**

Motion by C.P. Hitchcock, seconded by James Flaiz, to amend the Chester Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for HHS CARES Act  
Increase HHS Cares Act other source revenue 7,704.36 from 0.00 to 7,704.36

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act  
Increase LCRF other source revenue 104,016.72 from 0.00 to 104,016.72

**New Special Revenue Funds Total: \$ 9,404,633.80**

**New 2020 Certificate Total: \$10,984,236.14**

Voice vote: Three ayes. Motion carried.

**Middlefield Village – Amendment #2 “A”**

*Revenue certification was submitted in March 2020 and never presented.*

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

**General Fund**

Increase Other – other source revenue 53,850.00 from 211,240.00 to 265,090.00

**Special Revenue Funds**

Increase Cemetery other source revenue 8,000.00 from 56,500.00 to 64,500.00

Increase Income Tax (B11) other source revenue 100,000.00 from 2,600,000.00 to 2,700,000.00

**Capital Project Funds**

Increase Equipment Replacement other source revenue 133,876.92 from 91,175.00 to 225,051.92

**Enterprise Funds**

Increase Refuse Fund other source revenue 3,500.00 from 155,500.00 to 159,000.00

Increase Water Revenue Fund other source revenue 25,000.00 from 625,000.00 to 650,000.00

Increase Sewer Revenue other source revenue 50,000.00 from 725,000.00 to 775,000.00

<b>New General Fund Total:</b>	<b>\$ 2,088,113.32</b>
<b>New Special Revenue Funds Total:</b>	<b>\$ 6,009,963.57</b>
<b>New Capital Project Funds Total:</b>	<b>\$ 1,262,589.27</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 4,708,035.39</b>

**New 2020 Certificate Total:** **\$14,245,690.88**

Voice vote: Three ayes. Motion carried.

**Middlefield Village – Amendment #3 “B”**

Motion by Charles E. Walder, seconded by C.P. Hitchcock, to amend the Middlefield Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for Local Coronavirus Relief Fund- specified by CARES Act

Increase LCRF other source revenue 41,606.75 from 0.00 to 41,606.75

**New Special Revenue Funds Total:** **\$ 6,051,570.32**

**New 2020 Certificate Total:** **\$14,287,297.63**

Voice vote: Three ayes. Motion carried.

**Burton Public Library – Amendment #2**

Motion by C.P. Hitchcock, seconded by James Flaiz, to amend the Burton Public Library Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Funds**

Establish New Fund for LSTA Mini Grant – State Library of Ohio  
Increase LSTA other source revenue 3,000.00 from 0.00 to 3,000.00

<b>New Special Revenue Funds Total:</b>	<b>\$ 59,151.36</b>
<b><u>New 2020 Certificate Total:</u></b>	<b><u>\$1,379,581.86</u></b>

Voice vote: Three ayes. Motion carried.

**2020/2021 School Amended Certificate**

**Cardinal Local School District 2020/2021 - Amendment #2**

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

General Fund

Increase of 81,800.00 to the unencumbered July 1, 2020 beginning cash balance from 412,326.89 to 494,126.89

Debt Service Funds

Decrease in Energy Conservation Fund (81,800.00) to the unencumbered July 1, 2020 cash balance from 81,800.00 to 0.00

Due to the timing of encumbrances entered and not being able to submit cash requests.

<b>New General Fund Total:</b>	<b>\$14,703,407.89</b>	
<b>New Debt Service Fund Total:</b>	<b>\$ 2,287,951.76</b>	
<b><u>New 2020/2021 Certificate Total:</u></b>	<b><u>\$19,903,017.44</u></b>	<b><u>Unchanged</u></b>

Voice vote: Three ayes. Motion carried.

**Geauga Trumbull Solid Waste**

**Supplemental Appropriations – GTSW**

Motion by Charles E. Walder, seconded by C.P. Hitchcock, to approve the changes to Appropriations for the following GT Solid Waste District Funds:

<b><u>Fund 6020 Recycle Ohio Grant</u></b>	<b><u>\$2,948.12</u></b>
<b>New total appropriations in Fund 6002:</b>	<b>\$2,948.12</b>

Voice vote: Three ayes. Motion carried.

General Discussion:

Fine tune the logistics of the August 17, 2020 Budget Hearings. The Budget Commission will offer virtual attendance via WebEx to those entities which have “special circumstances”. Communication will be sent to all attending entities to offer a virtual option. Those that want virtual attendance will need to respond by 8-10-2020. They will be required to provide the following:

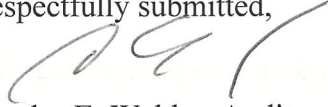
- Taxing District/Subdivision name:
- Contact person’s name:
- Contact person’s phone:
- Meeting Invitee Email address:
- Alternate/Additional email address:

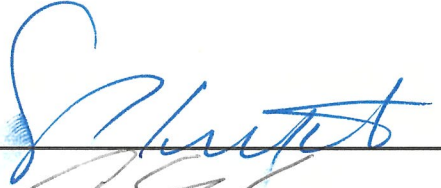
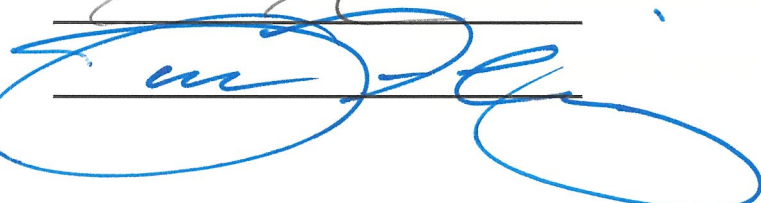
Virtual attendances will the responsibility of the entity to dial in at their advertised/scheduled meeting time.

In-person and public attendance location remains unchanged:  
Geauga County Offices  
470 Center Street, Building #8 – Meeting Room, Chardon.

Budget Hearing/Meeting is to be properly advertised in accordance with Sunshine Laws.

Being no further business to conduct it was moved by C. P. Hitchcock to adjourn the August 3, 2020 special meeting at 11:15 a.m.

Respectfully submitted,  
  
Charles E. Walder, Auditor  
Secretary/Budget Commission

  
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