

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, November 16 2020 at 10:00 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.

Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James Flaiz, Deputy Treasurer Donna Borsi representing Geauga County Treasurer C. P. Hitchcock and Chief Compliance Officer & Administrator, Kate Jacob McClain.

Also Present: Deputy Auditor Tammy Most and Deputy Auditor Kristen Sinatra

Prior Minutes

Motion by Charles E Walder, seconded James Flaiz, to approve the minutes of the November 2, 2020 - Regular meeting.

Voice vote: Three ayes. Motion carried

Corrections to 2021 Tax Budgets – Certificate of Estimated Resources:

Russell Township – re-sign 2021 Certificate of Estimated Resources

Motion by James Flaiz, seconded by, Donna Borsi, to re-sign Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Move 2141 Road District Fund beginning balance of 523,330.61 from 2031 Road Levy Fund.

Special Revenue Funds

Decrease 2031 Road Levy (2031) Fund beginning balance 523,330.61 from 922,547.15 to 399,216.54

Increase 2141 Road District (2141) Fund beginning balance 523,330.61 from 0 to 523,330.61

- Net adjustment \$0.

Special Revenue Fund Total: \$ 8,161,682.30 (unchanged)

New 2021 Certificate Total: \$ 10,601,860.64 (unchanged)

Voice vote: Three ayes. Motion carried

2020 Amendments**Burton Township – Amendment #4**

Motion by Donna Borsi, seconded by Charles E Walder, to amend the Burton Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Clerical error

Capital Projects beginning unencumbered balance 1/1/20 is (27,355.75) not (27,335.75) difference of (20.00). Total certificate unchanged.

Special Revenue Fund

Increase LCRF Coronavirus Relief (2273) Fund other source revenue 107,242.38 from 65,985.64 to 173,228.02

New Special Revenue Fund Total: \$ 1,639,645.69

New Total 2020 Certificate: \$ 2,088,559.98

Voice vote: Three ayes. Motion carried.

Troy Township – Amendment #4

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

Special Revenue Fund

Increase LCRF Coronavirus Relief (2273) Fund other source revenue 123,218.09 from 42,690.08 to 165,908.17 [21,345.04+101,873.05=123,218.09]

New Special Revenue Fund Total: \$ 1,771,748.50

New Total 2020 Certificate: \$ 2,332,150.78

Voice vote: Three ayes. Motion carried.

Montville Township – Amendment #4

Motion by James Flaiz, seconded by Donna Borsi, to amend the Montville Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase SAFER Grant (2901) Fund other source revenue 268,724.00 from 0.00 to 268,724.00
Increase LCRF Fund other source revenue -interest income- 28.73 from 125,922.12 to 125,950.85

New Special Revenue Fund Total: \$ 1,338,551.37

New Total 2020 Certificate: \$ 1,549,814.39

Voice vote: Three ayes. Motion carried.

Burton Village – Amendment #7

Motion by Donna Borsi, seconded by Charles E Walder, to amend the Burton Village Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue Fund

Increase LCRF Fund (B17) other source revenue 100.00 from 99,745.53 to 99,875.53

New Special Revenue Fund Total: \$ 1,688,971.55

New Total 2020 Certificate: \$ 8,738,113.57

Voice vote: Three ayes. Motion carried.

Amendment #22 Geauga County - Revenue Certification

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

Enterprise Revenue Fund

Increase Sewer (5002) Fund other source revenue 9,800.00 from 7,004,214.74 to 7,014,014.74

Increase Water (5003 Fund other source revenue 12,704.07 from 1,250.00.00 to 1,262704.07

Increase County Water System (5010) other source revenue 4,265.82 from 178,500.00 to 182,765.82

-Net adjustment 26,769.89

New Enterprise Revenue Fund Total: \$ 25,641,604.56

Total Certificate Total: \$207,701,840.81

Voice vote: Three ayes. Motion carried.

Gauga County Health District –Appropriation Transfer

Motion by James Flaiz, seconded Donna Borsi, to accept the Appropriation Transfer in Fund 6021 as follows:

Appropriation Transfer Fund 6021

From: 053-00-501 Salaries (100,000.00)
To: 053-00-901 Other 100,000.00

New Total appropriations in 6021: unchanged

Voice vote: Three ayes. Motion carried.

Appropriation Transfer – Geauga Park District

Motion by Charles E Walder, seconded James Flaiz Motion to table action on GPD submitted financials until the requested judgment entries indicating approval of all GDP donations identified in 2020 are provided to the Budget Commission and legal balances can be determined.

Appropriation Transfer of funds – Fund 6017:

From: Hospitalization		\$(39,150.00)
To: Admin Salaries	\$	5,200.00
Admin Medicare	\$	75.00
Admin OPERS	\$	750.00
IT – Salaries	\$	4,300.00
IT – Medicare	\$	50.00
IT – OPERS	\$	1,000.00
Marketing – Salaries	\$	5,200.00
Marketing – Medicare	\$	100.00
Marketing – OPERS	\$	1,000.00
Planning/NRM Salaries	\$	8,500.00
Planning/NRM Medicare	\$	75.00
Planning/NRM OPERS	\$	1,300.00
Rangers – Salaries	\$	8,500.00
Rangers – Medicare	\$	100.00
Rangers – OPERS	\$	3,000.00
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Total	\$	39,150.00

Total Appropriations Total: \$7,615,239.00 Unchanged

Voice vote: Three ayes. Motion carried.

A discussion followed with regard to communicating actions which would be taken if the donations for 2020 were not approved (court judgment entry). The Budget Commission decided to draft a letter advising the GPD that the accumulative 2020 donations (within the 3 funds) would be de-certified by the end-of the year. Letter will be executed at the next meeting.

General Discussion:

Motion by James Flaiz, seconded Donna Borsi to send out the communication regarding Capital Reserve Funds to applicable taxing districts.

Capital Reserve Funds for taxing districts.
See emailed letter below dated 11/12/20 with 8 attachments.

Voice vote: Three ayes. Motion carried.



Auditor
Charles E. Walder
Chief Fiscal Officer

November 12, 2020

Christopher P. Hitchcock, Chairman
James R. Flaiz, Vice Chairman
Gauga County Budget Commission
231 Main Street, Suite IA
Chardon, OH 44024

Dear Chairman Hitchcock and Vice Chairman Flaiz,

I have received several requests from various local government entities asking about creating Capital Reserve Funds ("CRF") to accumulate resources for the replacement and improvement of fixed assets under their control and authority. While I am somewhat familiar with the historical experience that the Geauga County Budget Commission has had with certain taxing authorities using (or misusing) these types of funds, I am also sympathetic with responsible local government's struggle to ensure financial preparedness for fixed asset replacement and improvement.

Therefore, I have invested in trying to prepare a logical, structured methodology which would afford taxing authorities to responsibly utilize Capital Reserve Funds by following a recommended set of guidelines with specific checks and balances. I have attached for your review, comment, criticism, and discussion these documents with this correspondence and have asked that this issue be placed on our agenda for our November 16, 2020 Budget Commission meeting. Included in these guidelines are specific recommendations to ensure that independent outside experts determine a factual monetary basis for the amounts of money to be accumulated, close coupling of legal advisory through the Prosecutor's office, and final testing of compliance by the County Budget Commission annually.

I ask that you consider this approach to educating and assisting our taxing authorities with this guidance with an eye on setting a standard by which we can cooperatively accept CPS solutions by the entities that we review each year.

Sincerely,

Charles E. Walder
Gauga County Auditor and Geauga Budget Commission Secretary

Cc: T Most, K Sinatra - GC Budget Staff
R Leyde - Chief Deputy Auditor
K Jacob - Auditor Administrator and Compliance Officer

General Discussion continued

Discussed and agreed that a Special meeting should be scheduled for Wednesday November 18, 2020; in the event that additional CARES Act funds would need to be certified. The time will be scheduled for 2:00 p.m. The meeting to be advertised for the purpose:

Certification of Revenue
Regular Business.

Being no further business to conduct, Donna Borsi moved to adjourn the November 16, 2020 regular meeting at 10:31 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

