

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, March 1, 2021 at 10:00 a.m. in the Auditor’s Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles Walder, Geauga County Prosecutor James R. Flaiz, Chief Deputy Treasurer Caroline Mansfield representing Treasurer Christopher P Hitchcock, and via WebEx - Chief Deputy Auditor Ron Leyde, and Chief Compliance Officer, Kate Jacob McClain.

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

Meeting Advertised: Regular Business

Discussion

Attending the meeting via WebEx:

Berkshire Local School District Superintendent John Stoddard, Treasurer Beth McCaffrey, Board Members: John Manfredi and Jody Miller, and Baird Financial Corp. (Bond Underwriter), representatives: Mark Weekly and Michael Burns.

The school treasurer opened the discussion by introducing the representatives from Baird Financial Corporation. Baird Financial outlined a plan for refinancing the school district’s outstanding Bond levy (reduction in rate) with a proposed transfer of a portion of monies into Permanent Improvement. After a presentation from Mr. Weekly the Budget Commission’s main question was whether any of the revenue realized from the savings would be used on athletics or athletic facilities. Ms. Miller assured the Budget Commission the funds would be used for the vocational education programs which are specifically targeted to the Diesel Auto and Healthcare industries as well as, cost overruns. Mr. Manfredi additionally shared that the funds would also be used to renovate the Board of Education offices. Mr. Stoddard also confirmed the understanding that the funds would be used exclusively on academic endeavors as approved by the taxpayers. Based upon the stated assurances, the Budget Commission agreed to approve the plan with the following provision: That projected expenses are to be reviewed by the Budget Commission prior to the restructure. Thereby, verifying the proposed transfer amount supports the stated projects and aligns with taxpayer understanding and approved purpose. BOE is required to pass a resolution and present to the Budget Commission for vote.

2021 Amendments

Claridon Township – 2021 Amendment #1

Motion by Charles E. Walder, seconded by James Flaiz, to amend the Claridon Township’s 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/21 unencumbered cash balance from	396,031.80	estimated to	#####	actual
	Increase tax revenue	24,531.00	175,656.00	estimated to	#####
	Decrease other source revenue	(598.00)	93,816.00	estimated to	93,218.00
Motor Vehic	Increase the 1/1/21 unencumbered cash balance from	17,025.12	estimated to	22,530.29	actual
Gasoline Tax	Increase the 1/1/21 unencumbered cash balance from	101,247.93	estimated to	#####	actual
Road & Brid	Increase the 1/1/21 unencumbered cash balance from	94,656.79	estimated to	#####	actual
	Increase tax revenue	9,059.00	108,155.00	estimated to	#####
	Unchanged other source revenue	-	15,520.00	estimated to	15,520.00
Cemetery	Increase the 1/1/21 unencumbered cash balance from	20,765.15	estimated to	22,416.25	actual
Zoning	Increase the 1/1/21 unencumbered cash balance from	11,271.81	estimated to	25,358.85	actual
Fire Levy	Increase the 1/1/21 unencumbered cash balance from	213,427.20	estimated to	#####	actual
	Increase tax revenue	39,650.00	287,147.00	estimated to	#####
	Increase other source revenue	4,681.00	33,903.00	estimated to	38,584.00
Permissive M	Increase the 1/1/21 unencumbered cash balance from	10,691.78	estimated to	21,733.22	actual
BVFD	Increase the 1/1/21 unencumbered cash balance from	-	estimated to	-	actual
CFD Ambulæ	Increase the 1/1/21 unencumbered cash balance from	95,070.78	estimated to	#####	actual
Issue II	Increase other source revenue	-	-	estimated to	-
	New General Fund Total	761,820.29			
	New Special Revenue Fund Total	1,561,522.50			
	New Capital Project Fund Total	-			
	Grand Total New Certificate- All Funds	<u>2,323,342.79</u>			
	Net Change in Beginning balances	388,374.43			
	Net Change in Tax Revenue	73,240	2018 Fire	Levy Reduced	
	Net Change in Other Source Revenue	4,083.00			
	Total Net Change over Original Cert	<u>465,697.43</u>			

Voice vote: Three ayes. Motion carried.

Parkman Township – 2021 Amendment #1

Motion by James Flaiz, seconded by Caroline Mansfield, to amend Parkman’s Twp. 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance from	160,521.72	estimated to	474,325.40	actual
	Increase tax revenue	10,369.00	estimated to	115,724.00	actual
	Decrease other source revenue	(4,216.00)	estimated to	102,674.00	actual
Motor Veh	Increase the 1/1/2021 unencumbered cash balance from	8,846.33	estimated to	13,845.71	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance from	65,912.48	estimated to	149,297.49	actual
Road & Bridge	Increase the 1/1/2021 unencumbered cash balance from	58,581.61	estimated to	97,086.45	actual
	Increase tax revenue	7,929.00	estimated to	88,495.00	actual
	Increase other source revenue	1,061.00	estimated to	16,840.00	actual
Cemtery	Increase the 1/1/2021 unencumbered cash balance from	21,028.33	estimated to	32,578.84	actual
Fire Levy	Increase the 1/1/2021 unencumbered cash balance from	128,019.96	estimated to	534,428.20	actual
	Increase tax revenue	875.00	estimated to	177,743.00	actual
	Increase other source revenue	117.00	estimated to	33,280.00	actual
Road Levy	Increase the 1/1/2021 unencumbered cash balance from	65,947.04	estimated to	72,135.92	actual
	Decrease tax revenue	(15,473.00)	estimated to	240,304.00	actual
	Increase other source revenue	16,710.00	estimated to	42,650.00	actual
Permissive Lic	Increase the 1/1/2021 unencumbered ca	3,160.26	estimated to	10,246.70	actual
Coronavirus R	Increase the 1/1/2021 unencumbered ca	7,894.09	estimated to	7,894.09	actual
EMT Service	Increase the 1/1/2021 unencumbered cash balance from	29,475.14	estimated to	62,549.08	actual
Public Safety	Unchanged the 1/1/2021 unencumbered cash balance from	4,250.00	estimated to	4,250.00	actual
Lighting	Increase the 1/1/2021 unencumbered ca	5516.29	estimated to	9,457.60	actual
	 New General Fund Total	 692,723.40			
	New Special Revenue Funds Total	1,724,574.48			
	New Special Assessments	14,257.60			
	Grand Total New Certificate- All Funds	<u>2,431,555.48</u>			
	 Net Change in Beginning balances	 912,494.02			
	Net Change in Tax Revenue	3,700.00			
	Net Change in Other Source Revenue	13,672.00			
		<u>929,866.02</u>			

Voice vote: Three ayes. Motion carried

Middlefield Township – Amendment #1

Motion by Caroline Mansfield, seconded by Charles Walder, to amend the Middlefield Township 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance fi	118,007.51	estimated to	242,207.56	actual
	Increase tax revenue	5,875.00	85,128.00	estimated to	91,003.00
	Increase other source revenue	(5,312.00)	107,153.00	estimated to	101,841.00
Motor Veh	Increase the 1/1/2021 unencumbered cash balance fi	25,077.53	estimated to	26,605.78	actual
Gasoline Tax	Increase the 1/1/2021 unencumbered cash balance fi	251,793.71	estimated to	263,752.84	actual
Road & Brid	Increase the 1/1/2021 unencumbered cash balance fi	579,723.62	estimated to	619,566.91	actual
	Increase tax revenue	9,852.00	453,451.00	estimated to	463,303.00
	Unchanged other source revenue	1,195.00	86,120.00	estimated to	87,315.00
Ambulance	Increase the 1/1/2021 unencumbered cash balance fi	341,326.83	estimated to	316,637.13	actual
	Increase tax revenue	658.00	103,295.00	estimated to	103,953.00
	Increase other source revenue	88.00	13,819.00	estimated to	13,907.00
Permissive T	Increase the 1/1/2021 unencumbered	13,966.91	(3,400.00)	estimated to	10,566.91
Coronavirus	Increase the 1/1/2021 unencumbered	1,658.10	-	estimated to	1,658.10
New General Fund Total		435,051.56			
New Special Revenue Funds Total		1,979,265.67			
Grand Total New Certificate- All Funds		<u>2,414,317.23</u>			
Net Change in Beginning balances		168,466.03			
Net Change in Tax Revenue		16,385.00			
Net Change in Other Source Revenue		(4,029.00)			
		<u>180,822.03</u>			

Voice vote: Three ayes. Motion carried

Middlefield Village – 2021 Amendment #1

Motion by Charles Walder, seconded by James Flaiz, to amend the Middlefield Village 2021 Official Certificate of Estimated Resources as follows to reflect “actual” January 1, 2021 unencumbered cash balances and changes to tax revenue due to the new real estate values and rates for collection in 2021:

General	Increase the 1/1/2021 unencumbered cash balance fror	187,208.00	estimated to	770,759.68	actual
	Increase tax revenue	16,855.00	estimated to	262,005.00	actual
	Decrease other source revenue	(30,825.15)	estimated to	1,416,987.85	actual
Street Maint	Increase the 1/1/2021 unencumbered cash balance fror	62,516.00	estimated to	131,153.05	actual
State Hwy	Increase the 1/1/2021 unencumbered cash balance fror	14,741.00	estimated to	40,318.53	actual
Ambulance Le	Increase the 1/1/2021 unencumbered cash balance fror	111,491.00	estimated to	156,946.81	actual
	Increase tax revenue	2,131.00	estimated to	93,261.00	actual
	Increase other source revenue	161.00	estimated to	7,020.00	actual
Income Tax	Increase the 1/1/2021 unencumbered cash balance fror	923,308.00	estimated to	1,539,545.61	actual
IncM Tax Infr	Increase the 1/1/2021 unencumbered cash balance fror	20,000.00	estimated to	329,322.81	actual
Police Levy	Increase the 1/1/2021 unencumbered cash balance fror	67,682.00	estimated to	132,709.30	actual
	Increase tax revenue	3,992.00	estimated to	175,704.00	actual
	Increase other source revenue	86.00	estimated to	3,769.00	actual
Indigent Drv	Increase the 1/1/2021 unencumbered cash balance fror	16,866.00	estimated to	22,259.57	actual
Law Enforc	Increase the 1/1/2021 unencumbered cash balance fror	1,196.00	estimated to	1,860.62	actual
Cemetery	Increase the 1/1/2021 unencumbered cash balance fror	54,423.00	estimated to	148,009.94	actual
Parks & Rec	Increase the 1/1/2021 unencumbered cash balance fror	6,090.00	estimated to	29,838.13	actual
LCRF Fund	Increase the 1/1/2021 unencumbered cash balance fror	-	estimated to	65,706.18	actual
Equip Replc	Increase the 1/1/2021 unencumbered cash balance fror	200,829.00	estimated to	514,332.37	actual
Sidewalk Cap	Increase the 1/1/2021 unencumbered cash balance fror	77,663.00	estimated to	112,878.90	actual
Utilities Cap	Increase the 1/1/2021 unencumbered cash balance fror	313,719.00	estimated to	358,314.06	actual
Sperry Lane	Increase the 1/1/2021 unencumbered cash balance fror	19,010.00	estimated to	30,010.19	actual
Trtmnt Plant	Increase the 1/1/2021 unencumbered cash balance fror	3,396.00	estimated to	4,895.31	actual
Wtr Trnsmss	Decrease the 1/1/2021 unencumbered cash balance fro	29,671.00	estimated to	23,338.68	actual
New Well	Increase the 1/1/2021 unencumbered cash balance fror	185,943.00	estimated to	353,660.13	actual
Water Rev	Increase the 1/1/2021 unencumbered cash balance fror	860,285.00	estimated to	1,333,619.79	actual
Water Emgcy	Increase the 1/1/2021 unencumbered cash balance fror	51,664.00	estimated to	78,491.15	actual
Sewer Rev	Increase the 1/1/2021 unencumbered cash balance fror	754,946.00	estimated to	999,202.28	actual
Sewer Cap	Increase the 1/1/2021 unencumbered cash balance fror	394,175.00	estimated to	554,463.46	actual
Econmc Dev	Increase the 1/1/2021 unencumbered cash balance fror	16,568.00	estimated to	165,438.74	actual
Refuse	Increase the 1/1/2021 unencumbered cash balance fror	47,811.00	estimated to	55,769.11	actual
Sick Leave	Increase the 1/1/2021 unencumbered cash balance fror	134,997.00	estimated to	156,496.66	actual
Hoskins End	Increase the 1/1/2021 unencumbered cash balance fror	2,024.00	estimated to	2,074.20	actual
Thompson Tr	Increase the 1/1/2021 unencumbered cash balance fror	545.00	estimated to	593.99	actual
Performn Bd	Increase the 1/1/2021 unencumbered cash balance fror	3,062.00	estimated to	13,062.00	actual
Unclaimed Fd	Increase the 1/1/2021 unencumbered cash balance fror	4,041.00	estimated to	4,463.97	actual
	New General Fund Total	2,449,752.53			
	New Special Revenue Fund Total	6,318,829.55			
	New Debt Service Fund Total	-			
	New Capital Project Fund Total	1,316,997.43			
	New Enterprise Funds Total	5,085,144.66			
	New Fiduciary Fund Total	178,693.05			
	Grand Total New Certificate- All Funds	<u>15,349,417.22</u>			
	Net Change in Beginning balances	3,593,935.45			
	Net Change in Tax Revenue	19,098.00			
	Net Change in Other Source Revenue	(92,591.23)			
		<u>3,520,442.22</u>			

Voice vote: Three ayes. Motion carried

Geauga Health District

The Budget Commission acknowledged the Geauga Health District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

Decrease Taxes other source revenue \$(13,886.00) from original projection 545,000.00 to 531,114.00
 Decrease HS/RB other source revenue 3,944.00 original projected from 75,000 to 71,056.00
 to match Original Certificate - Tax revenue certification 6/16/2020 and adjust New World entries.

General Fund Total:	\$2,037,710.10	Unchanged
2021 Certificate Total:	\$7,231,142.15	Unchanged

New certificate not required.

Supplemental Appropriations

Motion by James Flaiz seconded by Caroline Mansfield to approve the Supplemental Appropriations listed.

Fund 6026: Increase Board of Health WIC Grant – Transfer Out	\$10,443.00	
	Total Appropriations:	\$10,443.00
Fund 6027: Increase Child & Family Health Ser. Transfer Out	\$6,250.00	
	Total Appropriations:	\$6,250.00

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #3

Motion by Charles Walder, seconded by James Flaiz, to amend the Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:
Clerical errors and calculation adjustments to tax revenue figures (imbedded formula) causing other source revenue to have incorrect value.

General Fund

Decrease Other- other source revenue (1,119,792.00) from 9,509,038.00 to 8,389,246.00

Special Revenue Fund

Decrease [2021] Mental Health other source revenue (391,991.00) from 3,087,443.00 to 2,695,452.00
 Decrease [2077] Law Library other source revenue (10,000.00) from 125,500.00 to 115,500.00
 Decrease [2027] MRDD other source revenue (301,886.27) from 1,941,886.27 to 1,640,000.00
 Increase [2029] JFS other source revenue 605,310.00 from 1,618,613.00 to 2,223,923.00
 Increase [2034] Aging other source revenue 80,153.00 from 518,183.00 to 598,336.00
Net adjustment: (18,414.27)

Internal Service Funds

Increase [1005] Sheriff Fair Rotary other source revenue 7,800.00 from 42,200.00 to 50,000.00

Previously certified: 2/10/2021

Debt Service

Increase [3001] GO Note retirement transfer in 71,202.60

Enterprise Funds

Increase [5002] Water Resources Sewer - 22,000.00
 Increase [5005] Auburn Corners Sewer – 300,000.00
Net adjustment: 322,000.00

New General Fund Total:	\$ 43,558,880.43
New Special Revenue Funds Total:	\$102,914,576.87
New Debt Service Fund Total:	\$ 2,442,806.91
New Enterprise Fund Total:	\$ 21,691,234.37
New Internal Fund Total:	\$ 1,168,605.32

New 2021 Certificate Total: \$210,352,219.22

Voice vote: Three ayes. Motion carried.

General Discussion

March 15, 2021 Meeting will need to be changed to 11:00am due to the Board of Revision meeting which is scheduled from 9-11am. The change will be advertised as a Special Meeting for the purpose of Regular Business..

Geauga County Health Department 2022 Budget hearing will be scheduled for April 5th. The location will be determined by the number of participants. If greater than 3 attend from the Health Department the meeting will be held in the Auditor's Office Appraisal conference room. If less than 3 attend from the Health Department the meeting will be conducted in the Auditor's Office conference table. Legal notice will be prepared and submitted for advertising.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the March 1, 2021 - regular meeting at 11:15 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

