

BUDGET COMMISSION

The Geauga County Budget Commission met in special session on Monday, March 15, 2021 at 11:01 a.m. in the Auditor's Office 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Chief Deputy Treasurer Caroline Mansfield representing Treasurer Christopher P Hitchcock, and via WebEx - Chief Deputy Auditor Ron Leyde, Chief Compliance Officer, Kate Jacob McClain and Geauga County Fiscal Office Manager, Pam McMahan.

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

Meeting Advertised: Regular Business

Prior Minutes

Motion by Charles E. Walder, seconded by James Flaiz, to approve the minutes of the February 22, 2021 - special session/School Budget Hearings.

Voice vote: Three ayes. Motion carried

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the minutes of the March 1, 2021 - regular session.

Voice vote: Three ayes. Motion carried

2021 Amendments**Hambden Township – Amendment #2**

Motion by Caroline Mansfield, seconded by Charles Walder to amend the Hambden Township's 2021 Official Certificate of Estimated Resources to reflect the following changes to tax revenue previously certified:

Levy alignment and formula errors which populated to the certificate.

Net adjustment: \$(27,448.38) and 2021 adjusted entries in beginning cash

Decrease 4301 Perm Improv (103,297.61) and increase 2031 Road & Bridge 103,297.61 – misapplied revenues in 2020

General Fund

Decrease other source revenue 120,338.00 from \$360,997.00 to \$240,659.00

Special Revenue Funds

Road & Bridge Decrease other source revenue 18,301.18 from \$477,205.00 to \$458,903.82
Increase beginning cash balance 103,297.61 from \$(24,980.45) to \$78,317.16
-Net Adjustment \$84,996.43

Fire Fund Increase other source revenue 140,204.80 from \$481,083.00 to \$621,287.80

Park Fund Decrease other source revenue 30,084.00 from \$ 60,169.00 to \$ 30,085.00

Capital Projects Fund

Increase other source revenue 1,070.00 from \$ 95,201.00 to \$ 96,271.00

Decrease beginning cash balance 103,297.61 from \$447,483.06 to \$344,185.45

-Net Adjustment (\$102,227.61)

New General Fund Total:	\$ 545,962.23
New Special Revenue Total:	\$2,123,214.14
New Capital Projects Total:	\$ 440,834.45
New 2021 Certificate Total:	\$3,110,010.82

Voice vote: Three ayes. Motion carried

West Geauga Joint Recreation District – 2021 Amendment #2

Motion by Charles E. Walder seconded by James Flaiz to amend the West Geauga Joint Recreation District 2021 Official Certificate of Estimated Resources to reflect the following changes to tax revenue previously certified:

General Funds

Decrease General Fund Tax amount 15,163.00 from 74,093.00 to 58,930.00

Decrease General Fund HS/RB amount 2,029.00 from 9,913.00 to 7,884.00

-Net adjustment (17,192.00)

<u>New General Funds Total:</u>	<u>\$78,273.61</u>
<u>New 2021 Certificate Total:</u>	<u>\$114,103.54</u>

The Ohio Dept of Taxation confirmed the values from the Newbury LSD will be included only after the values are fully added to the West Geauga LSD district. Therefore, the values will be included in TY21CY22

Voice vote: Three ayes. Motion carried

South Russell Village – 2021 Amendment #2

Motion by James Flaiz, seconded by Caroline Mansfield, to amend the South Russell Village’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

Special Revenue

Increase LCRF beginning cash balance 9,895.45 from 45.45 to 9,940.90

Due to 2020 check being voided

<u>New Special Revenue Funds 2021 Total:</u>	<u>\$6,006,615.81</u>
<u>New 2021 Certificate Total:</u>	<u>\$8,702,045.18</u>

Voice vote: Three ayes. Motion carried

Burton Village – 2021 Amendment #2

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

Special Revenue

Increase Police Levy Transfer-other source revenue 31,151.00 from 270,000.00 to 301,151.00

Increase B1 Street CMR other source revenue 5,240.00 from 250,560.00 to 255,800.00

Increase B2 State Highway other source revenue 50.00 from 8,000.00 to 8,050.00

Increase B3 Cemetery other source revenue 5,000.00 from 14,500.00 to 19,500.00

Decrease B4 Tree Commission other source revenue (1,100.00) from 9,500.00 to 8,400.00

Decrease B10 Safety Support Service other source revenue (5,000.00) from 10,000.00 to 5,000.00

Net Adjustment: \$25,341.00

Capital Project Funds

Increase D3 Equipment Capitalization other source revenue 130,000.00 from 30,000.00 to 160,000.00

Decrease D9 Goodwin/Peckham/Hickox Proj other source revenue (480,000.00) from 500,000.00 to 20,000.00

Net Adjustment: \$(350,000.00)

New Special Revenue Fund Total:	\$1,332,394.59
New Capital Project Fund Total:	\$ 432,782.29
New 2021 Certificate Total:	\$7,965,077.34

Voice vote: Three ayes. Motion carried

Geauga Park District 2021

Cash Transfer

Acknowledgement purpose only: Cash Transfer listed by Fund.

Transfer from Fund 6017 General Fund \$(1,600,000.00)

Transfer to Fund 6015 Land Improvement \$ 1,600,000.00

Transfer was presented for revenue certification at 2021- during budget process

2021 Supplemental Appropriation Requests

Geauga Park District

Motion by Charles E. Walder, seconded by James Flaiz, to approve the Supplemental Appropriations listed by Fund.

Fund 6015 Land Improvements

Project Contract 100,000.00

**New Total 2021 Appropriation: \$3,276,000.00
(Fund level not GL line item)**

Voice vote: Three ayes. Motion carried

Geauga County Health District

Motion by James Flaiz, seconded by Caroline Mansfield, to approve the Appropriation Transfer listed by Fund.

Private Water System Fund

From: Salaries \$(3,000.00)

To: Other \$ 3,000.00

Total appropriations: \$89,958.04 - Unchanged

Voice vote: Three ayes. Motion carried

Geauga County – Amendment #4

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

Special Revenue Funds

Decrease #2027 MRDD other source revenue (82,000.00) from 2,821,151.00 to 2,739,151.00

Decrease #2058 MRDD Donations other source revenue (22,000.00) from 54,000.00 to 32,000.00

Net Adjustment: (\$104,000.00)

Debt Service Fund

Increase #3004 County Facility Bond Retirement other source revenue 565,000.00 from 0.00 to 565,000.00

Capital Projects Fund

Decrease #4023 MRDD Construction other source revenue (160,000.00) from 160,000.00 to 0.00

Increase #4012 Airport Construction other source revenue 170,100.00 from 150,000.00 to 320,100.00

Net Adjustment: \$10,100.00

Enterprise Funds

Increase #5012 Storm Water Management other source revenue 1,026.00 from 16,550.00 to 17,576.00

New Special Revenue Funds Total:	\$ 102,810,576.87
New Debt Service Fund Total:	\$ 3,007,806.91
New Capital Projects Fund Total:	\$ 33,942,393.48
New Enterprise Fund Total:	\$ 21,692,260.37
New 2021 Certificate Total:	\$ 210,824,345.22

Voice vote: Three ayes. Motion carried.

General Discussion

The Budget Commission set the date for the 2022 Budget Hearings - Monday, August 16, 2021 to begin at 9:30 a.m. Location will be determined at a later date. The order of appearance will be established alphabetically by entity, using best judgement as circumstances dictate.

When reviewing the calendar of meetings, it was determined that the April 19th regular meeting would be cancelled.

The meeting on April 15th would be a roundtable meeting with all the Department members opting to attend in person. WebEx will be available for any Budget Commission members not able to attend in person. Location will be at 470 Center Street – Bldg. #8 meeting room, scheduled to begin at 9:30 a.m.

A discussion began with regard to final determination of the 0.6 of inside millage resulting from the territory transfer of Newbury LSD with West Geauga LSD. Based on research performed by the Prosecutor’s office, it was determined that Newbury Twp. will receive the 0.6 inside millage effective with the 2022 collection.

The Budget Commission staff shared that Auburn Twp. and East Geauga Fire District have not turned in 2020YE or 2021 Permanent Appropriations, as of yet.

Being no further business to conduct it was moved by Caroline Mansfield to adjourn the March 15, 2021 - regular meeting at 11:36 a.m.

Respectfully submitted,

Charles E. Walder, Auditor
Secretary/Budget Commission