

**BUDGET COMMISSION**

The Geauga County Budget Commission met in special session on Friday, June 11, 2021 at 10:01 a.m. in the Auditor's office at 215 Main Street, Chardon, Ohio. Present: Geauga County Auditor Charles E. Walder and Geauga County Deputy Treasurer Donna Borsi representing Geauga County Treasurer C. P. Hitchcock.

Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors, Tammy Most and Kristen Sinatra

Meeting was advertised: Regular Business

**Prior Minutes**

Motion by Charles E Walder, seconded by Donna Borsi, to approve the minutes of the May 25, 2021 - 10:30 a.m. special session.

Voice vote: Two ayes. Motion carried

Motion by Donna Borsi, seconded by Charles E Walder, to approve the minutes of the May 25, 2021 - 4:00 p.m. emergency session.

Voice vote: Two ayes. Motion carried

**2020/2021 School Amendments****West Geauga Local School District 2020/2021 - Amendment #3**

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

**Special Revenue Funds**

Increase #029 Education Foundation other source revenue 35,750.00, from 10,000.00 to 45,750.00

Increase #451 OECN Network Conn. other source revenue 3,600.00, from 7,200.00 to 10,800.00

Increase #467 Student Wellness & Support other source revenue 22,952.12, from 113,345.98 to 136,298.10

Increase #507 ESSER Grant other source revenue 490,886.94, from 137,079.07 to 627,966.01

Decrease Misc Title IV other source revenue (7,753.00), from 34,658.41 to 26,905.41

Decrease Coronavirus Relief Fund other source revenue (22,000.00), from 119,007.61 to 97,007.61

***Net Adjustment: \$523,436.06***

**Capital Projects Fund**

Increase in RE Tax revenue 59,900.00 from \$705,605.00 to 765,505.00

Increase in HS/RB Tax other source revenue 278,483.00 from 93,365.00 to 371,848.00

***Net Adjustment: \$338,383.00***

**Fiduciary Funds**

Increase #007 Expendable Trust other source revenue \$43,042.00 from 32,458.00 to 75,500.00

New Special Revenue Funds Total: \$ 9,505,524.86

New Capital Project Funds Total: \$ 2,934,828.68

New Fiduciary Funds Total: \$ 321,466.30

**New Total 2020/2021 Certificate: \$ 60,168,684.15**

Voice vote: Two ayes. Motion carried

**2021 Certificate Amendments**

**Russell Township – Amendment #2 rescind back to Amendment #1**

Motion by Charles E. Walder, seconded by Donna Borsi, per request from Fiscal Officer to remove Amendment #2 and reinstate Amendment #1 dated February 22, 2021 of the Russell Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Fund 1000 by 55,859 from 2,480,291.10 to 2,536,150.10

**Special Revenue Funds**

Fund 2031 by 16,044 from 2,145,882.40 to 2,161,926.40

Fund 2081 by 24,129 from 3,298,887.58 to 3,323,016.58

Fund 2111 by 49,452 from 2,193,789.17 to 2,243,241.17

**Net Adjustment: \$89,625.00**

**Capital Project Funds**

Fund 4904 by 55,859 from 631,053.00 to 575,194.00

Fund 4905 by 16,044 from 529,918.00 to 513,874.00

Fund 4906 by 24,129 from 150,578.00 to 126,449.00

Fund 4907 by 49,452 from 426,404.00 to 376,952.00

**Net Adjustment: \$145,484.00**

**New General Fund Total: \$2,536,150.10**

**New Special Revenue Funds Total: \$9,569,236.21**

**New Capital Projects Total: \$1,947,408.20**

**New 2021 Certificate Total: \$14,430,380.46 - unchanged**

Voice vote: Two ayes. Motion carried.

**Hambden Township – Amendment #3**

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

**General Fund**

Increase Other-other source revenue 15,700.00 from 15,110.00 to 30,810.00

BOT approved decision to receipt revenue from Tower Lease into the GF beginning 2021

**Special Revenue Funds**

Decrease Park Levy Fund Other-other source revenue (15,700.00) from 15,700.00 to 0.00

Increase Road & Bridge Other (misapplied in 2020 – Taxes) 3,321.19 from 0.00 to 3,321.19

Increase #2181 Fire & EMS other source revenue 1,110.00 from 80,000.00 to 81,110.00

Increase #2901 MISC HHS other source revenue .23 from 0.00 to .23 (interest)

Increase #2272 LCRF other source revenue .34 from 0.00 to .34 (interest)

**Net Adjustment: \$67,621.76**

**Capital Project Funds**

Decrease Permanent Improvement Fund (3,321.19) from 84,911.00 to 81,589.81 (misapplied in 2020 – Taxes)

**New General Fund Total: \$ 561,662.23**

**New Special Revenue Funds Total: \$2,111,945.90**

**New Capital Projects Total: \$ 437,513.26**

**New 2021 Certificate Total: \$3,111,121.39**

Voice vote: Two ayes. Motion carried.

**Geauga Health District Amendment #4**

Motion by Charles E. Walder, seconded by Donna Borsi, to amend the 2021 Geauga Health District Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase BOH WIC Grant other source revenue 155.73 from 0.00 to 155.73

Increase Environmental Health Workshop other source revenue 380.72 from 0.00 to 380.72

*Net Adjustment: \$536.45*

<u>Special Revenue Fund Total:</u>	<u>\$5,177,275.50</u>
<b>2021 Certificate Total:</b>	<b>\$7,231,678.60</b>

Voice vote: Two ayes. Motion carried.

**Geauga Health District Financial Transactions**

Motion by Charles E. Walder seconded by Donna Borsi to acknowledge the Supplemental Appropriations, Transfer Appropriation, and Cash Transfer listed.

Supplement Appropriations

<b>Fund 6005:</b> Increase Food Service	Hospitalization	<b>13,000.00</b>
		New Total Appropriations: \$213,097.41

<b>Fund 6026:</b> Increase Board of Health WIC Grant	Transfer Out	<b>155.73</b>
		New Total Appropriations: \$10,598.73

<b>Fund 6030:</b> Increase Environmental Health Workshop.	Transfer Out	<b>380.72</b>
		New Total Appropriations: \$ 380.72

Appropriation Transfer: Fund 6018

From: Travel	(\$1,200.00)	
To: Hospitalization	\$1,200.00	Total Appropriations - Unchanged

Cash Transfer

From: 6026 BOH WIC Grant	To: 6002 BOH	<b>\$155.75 (WC Premium refund)</b>
From: 6030 Environ. Health Workshop	To: 6002 BOH	<b>\$380.72 (WC Premium refund)</b>

Voice Vote: Two ayes. Motion carried

**Geauga County – Amendment #9**

Motion by Donna Borsi, seconded by Charles E. Walder, to amend the 2021 Geauga County Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Capital Project Funds**

Increase #4027 Transit Capital Grant -other source revenue 157,000.00 from 92,000.00 to 249,000.00

**Enterprise Funds**

Increase #5002 Sewer Penalties -other source revenue 348,660.81 from 7,177,000.00 to 7,525,660.81.

<b>New Capital Project Total:</b>	<b>\$ 34,102,318.48</b>
<b>New Enterprise Funds Total:</b>	<b>\$ 22,055,921.18</b>

**New 2021 Certificate Total:** **\$211,699,109.94**

Voice vote: Two ayes. Motion carried

**2021/2022 School Amendment – Re-sign**

**Chardon Local School District 2021/2022 – Re-sign Original and 1<sup>st</sup> Amended**

Original Certificate of Estimated Resources dated February 22, 2021 to reflect the following corrections to revenue previously certified due to calculation error:

Capital Projects Funds

Decrease #04 Construction Fund unencumbered balance 5,408,905 from 5,408,905 to 0.00

Decrease #04 Construction Fund other source revenue 47,005 from 47,005 to 0.00

*Net Adjustment: (\$5,455,910.00)*

New Capital Project Funds Total:	<u>\$ 6,320,175.00</u>
<b>New Total 2021/2022 Certificate:</b>	<b>\$ 76,447,921.00</b>

Certificate was re-signed

1<sup>st</sup> Amended Certificate of Estimated Resources dated April 15, 2021 to reflect the following corrections to revenue previously certified due to calculation error:

Capital Projects Funds

Decrease #04 Construction Fund unencumbered balance 5,408,905 from 5,408,905 to 0.00

Decrease #04 Construction Fund other source revenue 47,005 from 47,005 to 0.00

*Net Adjustment: (\$5,455,910.00)*

New Capital Project Funds Total:	<u>\$ 6,360,463.00</u>
<b>New Total 2021/2022 Certificate:</b>	<b>\$ 77,364,001.00</b>

Certificate was resigned

**General Discussion:**

Update on UDLG – A few taxing districts have voted. Auditor Walder attended the City of Chardon’s meeting Thursday evening. Vote 5 to 1 in favor of the alternative formula for UDLG; Addendum May 25, 2021

Confirm July Budget Commission meeting dates:

July 12

July 19 - Monday

Send an email of the tentative Budget Commission meetings scheduled in July to Don Rice (DODD). This is being done as a courtesy in order to afford the DODD an opportunity to schedule a return appearance before the Budget Commission to revisit millage of levies and/or collection suspension.

Being no further business to conduct it was moved by Donna Borsi to adjourn the special meeting at 10:13 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission