

BUDGET COMMISSION

The Geauga County Budget Commission met in ^{SPECIAL}regular session on Monday, July 12, 2021 at 10:02 a.m. in the Auditor’s office at 215 Main Street, Chardon, Ohio. Present: Chief Compliance Officer, Kate Jacob McClain, representing Geauga County Auditor Charles E. Walder, Geauga County Prosecutor James R. Flaiz, and Geauga County Treasurer C. P. Hitchcock.
Gauga County Auditor Charles E. Walder attended via WebEx as a guest.
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditors Tammy Most and Kristen Sinatra

Prior Minutes

Motion by Christopher Hitchcock, seconded by James Flaiz, to approve the minutes of the June 30, 2021 - special session.

Voice vote: Three ayes. Motion carried

2021 Certificate Amendments

Burton Township – Amendment #2

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

Special Revenue Fund

Road and Bridge Fund increase Other - other source revenue 160,000 from 0.00 to 160,000.

Capital Projects Fund

OPWC Fund increase Other - other source revenue 140,000 from 0.00 to 140,000.

New Special Revenue Fund Total:	\$1,675,613.32
New Capital Projects Fund Total:	\$140,000.00
New 2021 Total Certificate:	\$2,293,053.02

Voice vote: Three ayes. Motion carried.

Russell 1545 Park District – Revenue Certification (Tabled from 6/30/21)

The Budget Commission acknowledged the receipt of Russell 1545 Park District’s request from the Fiscal Officer to certify revenue in the amount of \$16,448; refund of property taxes paid in 2020 for 15695 Hemlock Rd. (property is now identified as tax exempt by the Ohio Department of Taxation).

General Fund

Increase Other - other source revenue 16,448.00, from 0.00 to 16,448.00

New General Fund:	\$38,212.95
New 2021 Total Certificate:	\$89,580.33

No action taken. – send certificate unsigned with notation of acknowledgement.

Motion by James Flaiz, seconded by Christopher Hitchcock, to acknowledge the submission to amend the Russell 1545 Park District Official Certificate of Estimated Resources to reflect the above changes to revenue.

Voice vote: Three ayes. Motion carried.

City of Chardon – Amendment #2

Motion by Christopher Hitchcock and seconded by Charles Walder to amend City of Chardon’s Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

General Fund

General Fund increase Other - other source revenue 100,000 from 1,422,071.00 to 1,522,071.00.
Computerized Legal Research Other – other source revenue 124,800 from 20,000 to 144,800.00
Net adjustment – 224,800.00

<u>New General Fund Total:</u>	<u>\$9,486,528.41</u>
New 2021 Total Certificate:	\$27,603,204.03

Voice vote: Three ayes. Motion carried.

Geauga County Health District

Motion by James Flaiz, seconded Christopher Hitchcock, to accept Appropriation Transfer of funds as follows:

Appropriation Transfer - Fund 6037

From: Workers Compensation	(\$6,000.00)
To: Other	\$6,000.00

New total appropriations in 6037: **\$407,979.40 Unchanged**

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #11

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:

Enterprise Funds

Increase #5002 Sewer Fund other source revenue 83,281.00 from 7,525,660.81 to 7,608,941.81

<u>New Enterprise Funds Total:</u>	<u>\$ 22,139,202.18</u>
New 2021 Certificate Total:	\$213,139,090.23

Voice vote: Three ayes. Motion carried.

2021/2022 School Amended Certificate

West Geauga LSD – 2021/2022 Amendment #1 Rescind Certificate dated 6-30-21

Motion by Christopher Hitchcock, seconded by Charles Walder, to rescind the West Geauga LSD’s Official Certificate of Estimated Resources for the 2021/2022 School Year Amendment #1 dated June 30, 2021 and approved by the Budget Commission on June 30, 2021 due to beginning balance updates.

Voice vote: Three ayes. Motion carried.

West Geauga LSD – 2021/2022 Amendment #1

Motion by James Flaiz, Christopher Hitchcock, seconded by Christopher Hitchcock to amend West Geauga LSD’s Official Certificate of Estimated Resources for the 2021/2022 School Year to reflect “actual” July 1, 2021 Unencumbered balances and a revised estimate of Other Source Revenues per their Treasurer’s year-end balance sheet.

	New Fund Totals	Net change over (under) their 2/22/2021 Original Certificate	
General Fund	49,074,464.43	2,767,361.55	in the beginning balances
		537,680.00	in taxes
		(114,631.00)	in other source revenue
Special Revenue Funds	10,437,945.34	834,771.34	in the beginning balances
		181,380.00	in taxes
		948,266.00	in other source revenue
Debt Service	-	-	in the beginning balance
Capital Project Funds	3,860,406.20	(46,905.78)	in the beginning balances
		88,777.50	in taxes
		1,012,054.50	in other source revenue
Enterprise Funds	973,956.88	163,202.88	in the beginning balances
		(90,000.00)	in other source revenue
Internal Service Funds	324,566.21	42,109.21	in the beginning balance
		(30,000.00)	in other source revenue
Fiduciary Funds	299,145.00	50,105.00	in the beginning balances
		-	in other source revenue
New Total – All Funds	64,970,484.06		
Net Change over original certificate		9,344,170.20	

Voice vote: Three ayes. Motion carried.

General Discussion:

Undivided Local Government Fund – Sufficient replies had been received from the participating political subdivisions approving the new alternate method proposal, therefore the following motion was made: (16, yes; 7 abstain)

RESOLUTION

Moved by James Flaiz, and seconded by Christopher Hitchcock, that:

WHEREAS, it is the duty of the Geauga County Budget commission to apportion the Geauga County Undivided Local Government Fund for 2022, and

WHEREAS, the representatives of each subdivision have been extended an opportunity to be heard as required by Revised Code Section 5747.51, and

WHEREAS, THE BOARD OF COUNTY COMMISSIONERS, and a majority of the BOARDS OF TOWNSHIP TRUSTEES AND LEGISLATIVE AUTHORITIES OF MUNICIPAL CORPORATIONS, located wholly or partially in Geauga County, have, by motion (signed by a majority of their members) approved an alternative method of apportionment of the Geauga County Undivided Local Government Fund, which method was distributed and is attached hereto as “EXHIBIT A”, and made part hereof as though fully rewritten herein, and

WHEREAS, the City of Chardon has voted yes

WHEREAS, Geauga County has a population less than 100,000

NOW, THEREFORE, be it resolved that the Geauga County Budget Commission adopt and it does hereby adopt the alternative method approved as aforesaid and further that the Geauga County Undivided Local Government Fund be and is hereby apportioned as detailed in “EXHIBIT A”. The actual amounts to be distributed in 2022 will be included in the minutes from August 2nd once the 2022 amount for Geauga County is released by the Ohio Department of Taxation later this month.

EXHIBIT A**ADDENDUM I**

May 25, 2021

Revised June 14, 2021

Under Ohio Revised Code, Chapter 5747, The “Undivided Local Government Fund” shall be distributed:

Whereas, the present alternate method per ORC 5747.53 adopted on August 07, 1989 by the Geauga County Budget Commission and approved by the majority of the Townships and Municipal Corporations (Villages) as well as the County is as follows:

- (a) 38% County share
- (b) \$15,000 floor (base) for each Township and Village.
- (c) All excess distributed proportionately based upon population as certified in the latest Federal Decennial census.
- (d) Each Park District shall receive, based upon the latest certified Federal Decennial census as follows:
 - 1990 – fifty (.50) cents per capita
 - 1991 – seventy-five (.75) cents per capita
 - 1992 and subsequent years – one (1) dollar per capita.

Whereas, the existing allocation has been reviewed by the Geauga County Budget Commission and it was determined that circumstances have evolved and developed since the 1989 proposal and

Thereby, justifies alterations to be adopted to the alternate method for distribution of “Undivided Local Government” to be enacted as defined beginning 2022 and subsequent years, receipts from the “Undivided Local Government Fund” are to be distributed as follows:

- 1. 38% County share
- 2. \$15,000 floor (base) for each Township, Village and City located wholly in the county.
 - (a) If any Township, Village, or City is not located wholly in the county, the distribution will be based on one (1) dollar per capita within the boundaries of Geauga County; based upon the latest certified Federal Decennial census.
- 3. All excess to be distributed proportionately based upon population as certified in the latest Federal Decennial census to each Township, Village and City located wholly in the county.

Whereas, in order to receive funds pursuant to the above-stated formula, each qualifying subdivision shall have complied with Ohio Revised Code Sections 5705.29 and 5705.30 and their prior year budget was approved by the Geauga County Budget Commission and

Whereas it was determined that Park Districts have opportunity to pursue other revenue sources by addressing the taxpayers and placing a levy on the ballot for vote and/or petition their associated local government for financial support. Thereby, it was deemed reasonable that Park Districts will not participate in the “Undivided Local Government” distribution under this alternate method.

The following compares the UDLG estimates as they presently exist for 2021 against the proposed estimates for 2022: see “2021 UDLG Current, Proposed, and Difference Distribution Formula”.

Voice vote: Three ayes. Motion carried.

The Budget Commission was in general agreement that video recordings were no longer necessary and audio recordings may resume until meeting minutes are completed and approved.

The question arose as to whether a link may be placed on the Auditor's website for the public to join these meetings. The budget staff was directed to inquire about this.

Don Rice, Superintendent of the Geauga County Department of Developmental Disabilities will be joining the meeting on July 22nd.

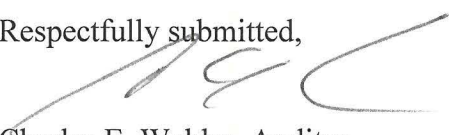
Discussion surrounding an email that was sent to Prosecutor Flaiz with a request to reduce the General Fund inside millage for Chester Township as well as concern for the lack of funding for the Police Department. The Chester Township Police Department has been under-funded and under staffed for quite a while. Funding has improved slightly over the past year or so. The General Fund however, seems to be over-funded. The concern in the email is that the Police Department will continue to operate with insufficient funding while the General Fund has too much. These issues will be raised at the Budget Hearings next month.

ARP (American Rescue Plan) funding has been extended to Townships as of June 29, 2021. There have been a few requests from Townships to assist. The budget staff has been directed to offer time as a courtesy. The funds will not pass through the Auditor's office, as the CARES Act Funds did, but rather go directly to the Townships.

Being no further business to conduct, a motion was made by Christopher Hitchcock, to adjourn the July 12, 2020 - regular meeting at 10:37 a.m.

SPECIAL

Respectfully submitted,


Charles E. Walder, Auditor
Secretary/Budget Commission