

BUDGET COMMISSION

The Geauga County Budget Commission met in regular session on Monday, October 4, 2021 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, and Geauga County Chief Deputy Treasurer Caroline Mansfield, representing Geauga County Treasurer C. P. Hitchcock.
Also Present: Chief Deputy Auditor Ron Leyde, Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra

Meeting was advertised: Regular Business
WebEx was offered for virtual attendance.

Prior Minutes

Motion by Charles E. Walder, seconded James Flaiz to approve the minutes of the September 20, 2021 - Regular meeting.

Voice vote: Three ayes. Motion carried

2021/2022 School Amended Certificate

Kenston LSD – 2021/2022 Amendment #1
Motion by James Flaiz, seconded Caroline Mansfield, to amend the Kenston LSD 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	50,000,605.18	3,176,094.39	in the beginning balances
Special Revenue Funds	2,853,480.75	1,217,280.75	in the beginning balances
Debt Service	7,722,863.21	(207,266.53)	in the beginning balances
Capital Project Funds	1,234,524.52	404,524.52	in the beginning balances
Enterprise Funds	1,180,298.24	130,298.24	in the beginning balances
Internal Service Funds	10,408,511.35	493,511.35	in the beginning balances
Fiduciary Funds	82,933.19	(147,066.81)	in the beginning balances
New Total – All Funds	73,483,216.44		
Net Change over original certificate		5,067,375.91	
		68,415,840.53	Pervious Certificate

Voice vote: Three ayes. Motion carried

2021 Amendments

West Geauga Local School District 2021/2022 - Amendment #2

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

General Fund

Decrease in School Foundation (338,620.00) other source revenue from 4,707,710.00 to 4,369,090.00
Decrease in Other (391,191.00) other source revenue from 1,382,584.00 to 991,393.00
Net Adjustment: \$(729,811.00)

Special Revenue Fund

Decrease Auxiliary Service (20,000.00) from 340,000.00 to 320,000.00
Decrease State Student Wellness & Support (136,000.00) other source revenue from 136,000.00 to 0.00
Increase Misc. State Grants 10,000.00 other source revenue from 0.00 to 10,000.00
Increase ESSER Grant 365,756.00 other source revenue from 1,031,000.00 to 1,396,756.00
Increase Idea Part B 116,804.00 other source revenue from 700,000.00 to 816,804.00
Increase Title I 4,095.00 other source revenue from 240,000.00 to 244,095.00
Increase Title IV SS &AE 4,980.00 other source revenue from, 10,000.00 to 14,980.00
Decrease Title IIA (5,564.00) other source revenue from 133,000.00 to 127,436.00
Net Adjustment: \$340,071.00

Internal Service Fund

Increase Special Rotary 226,000.00 other source revenue from 30,000.00 to 256,000.00
Decrease Employee Benefit Self Insurance (50,000.00) from 225,000.00 to 175,000.00
Net Adjustments: \$176,000.00

New General Fund Total:	\$48,344,653.43
New Special Revenue Fund Total:	\$10,778,016.34
New Internal Service Fund Total:	\$ 500,566.21
<u>New 2021/2022 Certificate Total:</u>	<u>\$64,756,744.06</u>

Voice vote: Three ayes. Motion carried.

Thompson Township Amendment #3

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

General Fund

Increase General Fund other source revenue 3,386.00 from 55,249.00 to 58,635.00

<u>New General Fund Total:</u>	<u>\$ 324,142.39</u>
<u>New 2021 Certificate Total:</u>	<u>\$ 1,524,441.52</u>

Voice vote: Three ayes. Motion carried.

Montville Township – Amendment #3

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

Special Revenue Fund

New Fund #2902 Assistance to Firefighter Grant (AFG) increase other source revenue 191,463.81 from 0.00 to 191,463.81

New Special Revenue Fund Total: \$1,533,367.83
New 2021 Certificate Total: \$1,781,008.91

Voice vote: Three ayes. Motion carried.

Munson Township – Amendment #3

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

Special Revenue Fund

New Fund #2273 Local Fiscal Recovery Act increase other source revenue 347,930.65 from 0.00 to 347,930.65

New Special Revenue Fund Total: \$3,845,383.10
New 2021 Certificate Total: \$4,830,680.54

Voice vote: Three ayes. Motion carried.

Geauga County Health District

Motion by Charles E Walder, seconded by James Flaiz, to approve the changes to Appropriations and submitted Cash Transfer for the following Health District Funds:

Supplemental Appropriations – Health District

Fund 6002 Board of Health

Increase Materials & Supplies:	\$ 5,000.00
Increase Other:	<u>\$15,000.00</u>
Total	\$20,000.00

New total Unappropriated in Fund 6002: \$1,002,579.53

Fund 6004 Trailer Park

Increase Other:	<u>\$250.00</u>
Total	\$250.00

New total Unappropriated in Fund 6004: \$9,515.15

Fund 6005 Food Service

Increase Salaries:	\$ 2,000.00
Increase Medicare:	\$ 100.00
Increase Hospitalization:	\$ 1,500.00

Increase OPERS:	\$ 500.00
Increase Other:	<u>\$10,000.00</u>
Total	\$14,100.00

New total Unappropriated in Fund 6005: \$142,862.15

Fund 6008 Infectious Water/Solid Waste

Increase Other:	<u>\$1,000.00</u>
Total	\$1,000.00

New total Unappropriated in Fund 6008: \$95,738.76

Fund 6011 Private Water System

Increase Other:	\$5,000.00
Increase State Remit. OH Permit:	<u>\$3,000.00</u>
Total	\$8,000.00

New total Unappropriated in Fund 6011: \$118,057.85

Fund 6018 Swimming Pools

Increase Other:	\$ 500.00
Increase State Remittance:	<u>\$2,000.00</u>
Total	\$2,500.00

New total Unappropriated in Fund 6018: \$11,793.62

Fund 6023 Sewage

Increase Salaries:	\$15,000.00
Increase Medicare:	\$ 200.00
Increase OPERS:	\$ 2,000.00
Increase Materials & Supplies:	\$ 3,000.00
Increase Other:	<u>\$10,000.00</u>
Total	\$30,200.00

New total Unappropriated in Fund 6023: \$888,489.22

Fund 6037 For Sale of Property

Increase Salaries:	\$35,000.00
Increase Medicare:	\$ 750.00
Increase Hospitalization:	\$15,000.00
Increase OPERS:	\$ 5,000.00
Increase Materials & Supplies:	\$ 2,000.00
Increase Other:	\$ 5,000.00
Increase Travel:	<u>\$ 1,000.00</u>
Total	\$63,750.00

New total Unappropriated in Fund 6037: \$351,252.70

Fund 6040 Injury Prevention

Increase Other:	<u>\$1,000.00</u>
Total	\$1,000.00

New total Unappropriated in Fund 6040: \$95,395.31

Fund 6042 Population Health

Increase Other:	<u>\$1,000.00</u>
Total	\$1,000.00

New total Unappropriated in Fund 6042: \$304,178.82

Cash Transfer – Health District

From: #6002 BOH	(\$280,000.00)
To: #6042 Population Health	\$280,000.00

Voice vote: Three ayes. Motion carried.

Geauga County – Amendment #16

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

Special Revenue Funds

Increase 2027 Metzenbaum Fund other source revenue 788,799.85 from 2,758,000.00 to 3,546,799.85

Increase 2035 Transportation other source revenue 31,450.00 from 1,723,011.00 to 1,754,461.00
Net Adjustment: \$820,249.85

Capital Projects Funds

Increase 4027 Transportation Capital Grant other source revenue 30,736.00 from 249,000.00 to 279,736.00

Enterprise Funds

Increase 5002 Water Resources other source revenue 100,000.00 from 7,716,069.93 to 7,816,069.93

New Special Revenue Funds Total:	\$114,602,495.63
New Capital Projects Fund Total:	\$ 34,290,054.48
New Enterprise Funds Total:	\$ 22,358,330.78
<u>New 2021 Certificate Total:</u>	<u>\$224,850,314.68</u>

Voice vote: Three ayes. Motion carried.

General Discussion:

Annual Budget Hearings:

The Budget Commission opened a discussion which revisited the notion of splitting the annual budget hearings into two (2) days. Additionally, the Budget Commission wants to incorporate a plan for a tentative third date to be scheduled prior to September 1st in the event that a taxing authority would need to return before the Budget Commission for their budget to be approved.

Annual Rate Resolutions:

It was further determined that a procedure will be put in place to thoroughly review (verbiage, levy type, and amounts) the returned and, executed (by taxing authority) **Resolution Accepting The Amounts And Rates As Determined By The Budget Commission and Authorizing the Necessary Tax Levies And Certifying Them To The County Auditor**, form GCA-003. In accordance with ORC 5705.34 the deadline for the executed form to be submitted to the County Auditor is prior to the 1st day of October (each year). Upon the completion of vetting the returned/executed forms, they will be presented to the Budget Commission for their review and vote to accept its filing. An executed filed copy will be returned to each applicable taxing authority.

As the language of the ORC does not address what happens if the Rate Resolution is not submitted in a timely manner, it was suggested that the AG opinion should be obtained.

Geauga County Library:

Auditor Walder shared an email which he received from the Geauga County Public Library’s fiscal officer, Lisa Havlin. The email identified two measures which they enacted.

1. Reserve Study – from Miller Dodson for funding the Building and Repair Fund
2. Facilities Study – (does not indicate an outside source performing study) for a new Chardon (Library) Capital Fund.

The Budget Commission was receptive to the independent reserve study to identify funding needs for the Building and Repair fund. Concerns arose with regard to the “facilities study” for the Chardon Capital fund. The Budget Commission would expect that a study for the Chardon Library project would be completed by an independent contractor/firm and would include supportive documentation as well as, a reasonable spending plan.

Mr. Walder agreed to respond to Ms. Havlin on behalf of the Budget Commission with the observations and expectations mentioned above.

Public Comment:

Gail Roussey attended the meeting virtually.

She made an inquiry about a pending legal matter:

She stated that she discovered an individual from Portage county has filed a lawsuit against the Budget Commission stating that deputies cannot represent elected officials.

Prosecutor Flaiz explained that there is an Attorney General opinion which addresses the issue stating deputies are allowed to act in the place of the elected officials on Budget Commission. The Prosecutor's Office has not yet been served with that lawsuit.

Being no further business to conduct, Ms. Mansfield moved to adjourn the October 4, 2021 regular meeting at 10:41 a.m.

Respectfully submitted,



Charles E. Walder, Auditor
Secretary/Budget Commission

