

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, October 18, 2021 at 10:02 a.m. in the Auditor’s Conference Room at 215 Main Street, Chardon, Ohio.

Present: Chief Deputy Auditor Ron Leyde representing 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: Deputy Auditor Tammy Most, and Deputy Auditor Kristen Sinatra  
Attendance viewing via WebEx: Geauga County Auditor Charles E. Walder

**Meeting was advertised: Regular Business**

WebEx was offered for virtual attendance.

**Prior Minutes**

Motion by Ron Leyde, seconded James Flaiz to approve the minutes of the September 30, 2021 - Emergency meeting.

Voice vote: Three ayes. Motion carried

Motion by Ron Leyde, seconded James Flaiz to approve the minutes of the October 4, 2021 - Emergency meeting.

Voice vote: Three ayes. Motion carried

**2022 Original Certificate**

**Russell Township – Original Certificate dated 8/27/21 corrected**

Motion by James Flaiz, seconded by Ron Leyde, to correct the Russell Township 2022 Original Certificate of Estimated Resources dated August 27, 2021 due to a formula error to reflect the following changes to revenue previously certified:

**Capital Project Fund**

Fund #4401 Public Works Commission	Other source revenue 150,000.00 from 0.00 to 150,000.00
Fund #4904 General Fund Reserve account:	Beginning balance 429,960.00 from 0.00 to 429,960.00
	Other source revenue 55,859.00 from 0.00 to 55,859.00
Fund #4905 Road Fund Reserve account:	Beginning balance 441,918.00 from 0.00 to 441,918.00
	Other source revenue 16,044.00 from 0.00 to 16,044.00
Fund #4906 Police Fund Reserve account:	Beginning balance 101,578.00 from 0.00 to 101,578.00
	Other source revenue 24,129.00 from 0.00 to 24,129.00
Fund #4907 Fire Fund Reserve account:	Beginning balance 248,752.00 from 0.00 to 248,752.00
	Other source revenue 49,452.00 from 0.00 to 49,452.00
Net adjustment: \$1,517,692.00	

**New Capital Project Fund Total: \$ 1,678,212.06**

**New 2022 Certificate Total: \$12,288,252.18**

Voice vote: Three ayes. Motion carried.

**2021 Amendments**

**Claridon Township Amendment #3**

Motion by Caroline Mansfield, seconded by Ron Leyde, to amend the Claridon Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase new fund Local Fiscal Recovery other source revenue 150,317.77 from 0.00 to 150,317.77

<b><u>New Special Revenue Fund Total:</u></b>	<b><u>\$ 2,011,840.27</u></b>
<b><u>New 2021 Certificate Total:</u></b>	<b><u>\$ 2,773,660.56</u></b>

Voice vote: Three ayes. Motion carried.

**Munson Township – Amendment #4**

Motion by Ron Leyde, seconded by James Flaiz, to amend the Munson Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase Ambulance & EMS Fund other source revenue 10,612.09 from 200,000.00 to 210,612.09

Increase Fire Operating & Apparatus Fund other source revenue 15,298.27 from 112,679.00 to 127,977.27

Increase #2272 LCRF other source revenue 25.65 from 0.00 to 25.65

*Net Adjustment: 25,936.01*

<b><u>New Special Revenue Fund Total:</u></b>	<b><u>\$3,871,319.11</u></b>
<b><u>New 2021 Certificate Total:</u></b>	<b><u>\$4,856,616.55</u></b>

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #17**

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:

**Enterprise Funds**

Increase 5002 Water Resources other source revenue 175,383.11 from 7,816,069.93 to 1,262,000.48

**New Enterprise Funds Total: \$ 22,533,713.89**

**New 2021 Certificate Total: \$225,025,697.79**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Geauga County Budget Commission discussed the concept of designing standardized forms to clearly and effectively document requests from subdivisions as it pertains to Revenue Certification and Appropriation measures. The idea came about after the Budget Staff attended a webinar entitled Building a Relationship with Your County Auditor, hosted by the Ohio Township Association and presented by the Wayne County Auditor. The forms would assist by eliminating guess work as to what the requestor wants to accomplish and further streamline the Budget Staff's ability resolve misunderstood regulations with regard to legislative authority.

It was decided that sample forms which were shared by Wayne County Auditor would be reviewed by the Auditor's Chief Compliance Office for guidance and input.

**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,**  
*(Rate Resolution) Form GCA-003 and Form GCA-003A:*

A discussion began concerning in-house procedures for reviewing, receipting, and notifying the members of the Budget Commission once executed forms have been returned to the Auditor's office. The focus is twofold 1) document receipt before ORC 5705.34 stated deadline of "before" October 1<sup>st</sup> each year and 2) confirm that unauthorized alterations have not been made to the form.

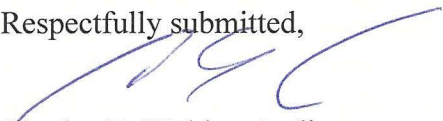
Upon conclusion of this discussion it was determined that the Budget Staff will enlist the assistance of ADP to create a new fillable PDF document to help ensure that that the form will not be altered. It was further determined that the Budget Staff will oversee the tracking of the returned forms, vet the forms for completeness and authenticity, and notify the applicable taxing authority by providing them with a signed acknowledged copy. It will be the Budget Staff's responsibility to notify the Budget Commission of any concerns which arise prior to the stated deadline as well as, provide final confirmation of receipt from all required taxing authorities at the first scheduled meeting after the deadline of before October 1<sup>st</sup>.

**Public Comment:**

Prosecutor Flaiz opened the floor for public comment. The public that were in attendance had no comment.

Being no further business to conduct, Caroline Mansfield moved to adjourn the October 18, 2021 regular meeting at 10:17 a.m.

Respectfully submitted,

  
Charles E. Walder, Auditor  
Secretary/Budget Commission

