

**BUDGET COMMISSION**

The Geauga County Budget Commission met in regular session on Monday, November 1, 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 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.

**Prosecutor Flaiz joined the meeting at 10:01 a.m.**

**Prior Minutes**

Motion by C P Hitchcock, seconded Charles E. Walder to approve the minutes of the October 18, 2021 - Regular meeting.

Voice vote: Three ayes. Motion carried

**2021/2022 School Amended Certificate**

**Chardon Local School District 2021/2022 - Amendment #3**

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

**General Fund**

Increase in Other other source revenue 256,225.74 from 3,646,827.67 to 3,903,053.41

**Special Revenue Fund**

*The following funds were reclassified (per guidance of CPA) realignment with the new Fair School Funding formula (\*Funds: 006,007,008,009,020 & 200)*

**Reclassified from Enterprise Funds**

006 Nutrition Services/Lunch Supplies -	\$1,020,862.26
009 Uniform School Supplies	\$ 299,373.44
020 District /Latchkey Fund	<u>\$ 131,564.62</u>
Total amount from Enterprise	<b>\$1,451,800.32</b>

**Reclassified from Fiduciary Funds**

007 Expendable Trust Fund	\$ 22,059.93
008 Endowment Fund	\$ 63,457.56
200 Student Activity Fund	<u>\$227,275.99</u>
Total amount from Fiduciary	<b>\$312,793.48</b>

***Chardon LSD cont.***

**Special Revenue Fund**

Decrease 007 Trust Fund other source revenue (1,000.00) from 4,200.00 to 3,200.00  
 Increase 009 Uniform School Supplies other source revenue 4,431.00 from 243,361.79 to 247,792.79  
 Decrease 200 Student Activity Fund other source revenue (2,330.00) from 121,795.00 to 119,465.00  
 Decrease 401 Auxiliary Services other source revenue (317,007.00) from 470,351.00 to 153,344.00  
 Decrease 499 Misc. State Grants other source revenue (398,070.42) from 1,784,652.46 to 5,723.58  
 Increase 507 CARES/ESSER other source revenue 559,562.19 from 1,784,652.46 to 2,344,214.65  
 Increase 516 IDEA other source revenue 296,174.24 from 818,231.95 to 1,114,406.19  
 Increase Title III other source revenue 1,446.74 from 4,256.48 to 5,703.22  
 Increase 572 Title I other source revenue 56,627.45 from 211,330.89 to 267,958.34  
 Increase 584 Title IV other source revenue 28,648.08 from 17,423.09 to 46,071.17  
 Increase 587 IDEA Preschool other source revenue 9,712.95 from 12,293.52 to 22,006.47  
 Increase 590 Title II A other source revenue 169,874.39 from 65,534.6 to 235,408.99  
 Increase 599 Misc Federal Grants other source revenue 87,950.18 from 460,240.14 to 548,190.32

***Net Adjustment in cash: \$496,019.80***

<b>New General Fund Total:</b>	<b>\$57,203,750.92</b>
<b>New Special Revenue Fund Total:</b>	<b>\$ 9,200,114.76</b>
<b>New Enterprise Fund Total</b>	<b>\$ 28,851.38</b>
<b>New Fiduciary Fund Total:</b>	<b>\$ 245,512.24</b>
<b><u>New 2021/2022 Certificate Total:</u></b>	<b><u>\$78,064,379.85</u></b>

Voice vote: Three ayes. Motion carried.

**2021 Amendments**

**Huntsburg Township Amendment #2**

Motion by James Flaiz, seconded by C P Hitchcock, to amend the Huntsburg Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**General Fund**

Increase General Fund Other -other source revenue 48,500.00 from 139,690.40 to 188,190.40

**Special Revenue Fund**

Increase (new) Local Fiscal Recovery Act other source revenue 191,484.94 from 0.00 to 191,484.94

<b>New General Fund Total:</b>	<b>\$ 443,278.68</b>
<b><u>New Special Revenue Fund</u></b>	<b><u>\$ 1,146,216.52</u></b>
<b>New 2021 Certificate Total:</b>	<b>\$ 1,638,313.19</b>

Voice vote: Three ayes. Motion carried.

**Bainbridge Township – Amendment #6**

Motion by C P Hitchcock, seconded by Charles E. Walder, to amend the Bainbridge Township Official Certificate of Estimated Resources to reflect the following changes to revenue previously certified:

**Special Revenue Fund**

Increase EPA 319 Grant Fund other source revenue 1,850.66 from 1,932.62 to 3,783.28

**New Special Revenue Fund Total: \$22,111,047.22**  
**New 2021 Certificate Total: \$29,510,132.08**

Voice vote: Three ayes. Motion carried.

**Munson Township – Amendment #5**

Motion by Charles E. Walder, 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 Fire Operating & Apparatus Fund other source revenue 47,225.54 from 127,977.27 to 175,202.81

**New Special Revenue Fund Total: \$3,918,544.65**  
**New 2021 Certificate Total: \$4,903,842.09**

Voice vote: Three ayes. Motion carried.

**Geauga County – Amendment #18**

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

**Special Revenue Funds**

Increase ADAMS Board Fund Other – other source revenue 399,419.50 from 2,695,452.00 to 3,094,871.50

Increase 2047 Sheriff Law Enforcement Block Grant Fund other source revenue 22,129.00 from 20,000.00 to 42,129.00

**Capital Projects Funds**

Increase 4021 Water Resources Bainbridge Water Project other source revenue 1,483,668.00 from 0.00 to 1,483,668.00

**New Special Revenue Funds Total: \$115,024,044.13**  
**New Capital Projects Fund Total: \$ 35,773,722.48**

**New 2021 Certificate Total: \$226,930,914.29**

Voice vote: Three ayes. Motion carried.

**General Discussion:**

Auditor Walder shared that he wanted to discuss two items:

1) Tax Increment Financing (TIF)

Currently, the processing, maintenance and oversight of TIF parcels/districts are being handled in the Appraisal section of the Auditor’s Office. As TIFs & RIDs originate within taxing districts and impacts the budgeting process it makes better sense to move the tracking, responsibility and control over to the Budget section. As there are varying types of TIFs and RIDs and a multitude of factors involved, the Budget Staff was asked to investigate hiring Bricker & Eckler or Squire Sanders to train/educate a core group of individuals from the Auditor, Treasure, and/or Prosecutor’s Office about these programs.

2) Modified/Revised Original Certificate of Estimated Resources.

It was suggested that taxing districts may want to adjust or fine tune their revenue figures which were originally projected on their “Original” certificate for the upcoming tax year, prior to year-end close. The taxing district would provide a Revenue Status/Revenue Fund report and request a beginning balance adjustment for their funds. This process would provide a more accurate picture of their true revenue before they close out the year and aid the legislative board when approving temporary or permanent appropriations.

**Public Comment:**

Auditor Walder opened the floor for public comment.

There was a question with regard to the TIF/RID discussion requesting a further clarification.

Prosecutor Flaiz offered a definition of Tax Increment Financing and some current examples.

Being no further business to conduct, C. P. Hitchcock moved to adjourn the November 1, 2021 regular meeting at 10:28 a.m.

Respectfully submitted,

Charles E. Walder, Auditor  
Secretary/Budget Commission